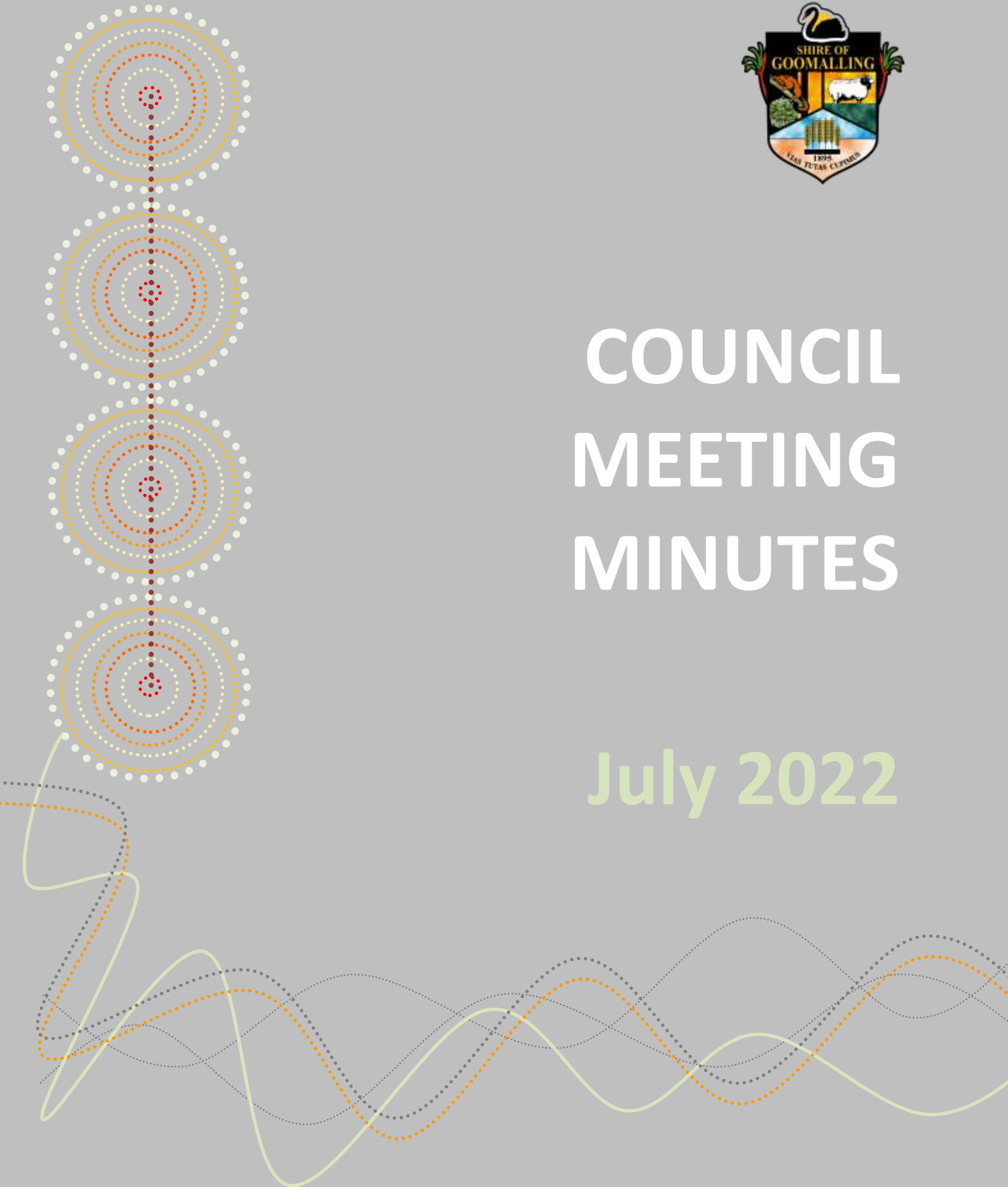


# Shire of Goomalling



## COUNCIL MEETING MINUTES

July 2022





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## **NYOONGAR ACKNOWLEDGEMENT**

We acknowledge this land that we meet on today is part of the traditional lands of the Nyoongar people and that we respect their spiritual relationship with their country. We also acknowledge the Nyoongar Ballardong people as the custodians of the greater Goomalling/Koomal area and that their cultural and heritage beliefs are still important to the living Nyoongar Ballardong people today.

## **NOTICE OF MEETING**

Meeting No. 6 of 2022 of the Shire of Goomalling Council to be held in the Council Chambers, Administration Office, 32 Quinlan Street, Goomalling on Wednesday 20 July 2022 beginning at 4.51pm.

### **1. DECLARATION OF OPENING & ANNOUNCEMENT OF VISITORS**

The Shire President declared the meeting opened at 4.51 pm

### **2. RECORD OF ATTENDANCE/APOLOGIES & APPROVED LEAVE OF ABSENCE**

#### **2.1. Attendance**

Council	President & Chairperson	Cr Barry Haywood
	Vice President	Cr Julie Chester
	Councillor	Cr Mark Ashton
	Councillor	Cr Christine Barratt
	Councillor	Cr Casey Butt
	Councillor	Cr Brendon Wilkes
Administration	Chief Executive Officer	Mr Peter Bentley
	Finance Manager	Miss Natalie Bird
	Works Manager	Mr David Long

#### **2.2. Apologies**

Apologies were received from Cr Roland Van Gelderen for non-attendance at today's meeting.

#### **2.3. Approved Leave of Absence**

Nil

### **3. DECLARATION OF:**

- FINANCIAL INTEREST
- MEMBERS IMPARTIALITY INTEREST – Item 11.1 Cr Haywood declared an impartiality interest as (former) member of the WSNF Steering Committee.
- PROXIMITY INTEREST

### **4. PUBLIC QUESTION TIME**

Nil



## 5. APPLICATION FROM MEMBERS FOR LEAVE OF ABSENCE

### **RESOLUTION 504**

*Moved Cr Barratt, seconded Cr Ashton that Council approved the application of Cr Chester & Cr Haywood for their leave of absence for the August 2022 Ordinary Council Meeting.*

**CARRIED 6/0**  
**Simply Majority**

## 6. CONFIRMATION AND RECEIVING OF MINUTES & BUSINESS ARISING

6.1 Ordinary Meeting of Council held Wednesday 15 June 2022

### **RESOLUTION 505**

*Moved Cr Chester, seconded Cr Wilkes that the minutes of Ordinary Meeting of Council held Wednesday 15 June 2022, be confirmed as true and correct recording of proceedings.*

**CARRIED 6/0**  
**Simple Majority**

## 7. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

Nil

## 8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Nil



## 9. OFFICERS' REPORTS

### 9.1 SCHEDULE OF ACCOUNTS PAID 1 JUNE TO 30 JUNE 2022

File Reference	Not applicable
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	13 June 2022
Author	Deb Horton, Accounts Payable
Authorising Officer	Natalie Bird, Finance Manager
<b>Attachments</b>	
1. Schedule of Payments – June 2022	
2. Corporate Credit Card Statements May 2022	

#### Summary

#### **FUND VOUCHERS AMOUNT**

EFT 4321 to 4454	\$443,224.32
Direct Debits 8516 to 8519	\$4,017.88
Cheques 15372 to 15386	\$21,103.68
Payroll JNL 6665 & 6681	\$87,284.00
Super DD14111 & 14179	\$14,249.27
<b>TOTAL</b>	<b>\$569,879.15</b>

#### Voting Requirements

Simple Majority

#### **OFFICER'S RECOMMENDATION**

That the Council:

Approve vouchers from the Municipal Fund and Trust Fund as detailed:

EFT 4321 to 4454	\$443,224.32
Direct Debits 8516 to 8519	\$4,017.88
Cheques 15372 to 15386	\$21,103.68
Payroll JNL 6665 & 6681	\$87,284.00
Super DD14111 & 14179	\$14,249.27
<b>TOTAL</b>	<b>\$569,879.15</b>

#### **RESOLUTION 506**

***Moved Cr Barratt, seconded Cr Ashton that Council endorses the Officer's recommendation.***

**CARRIED 6/0  
Simple Majority**



## 9.2 FINANCIAL REPORT FOR JUNE 2022

File Reference	Not Applicable
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	12 June 2022
Author	Natalie Bird, Finance Manager
Authorising Officer	Natalie Bird, Finance Manager
Attachments	Monthly Financial Report to 30 June 2022

### Summary

In accordance with the *Local Government (Financial Management) Regulations 1996*, to follow is the presentation of the Monthly Financial Reports to Council.

### Background

Monthly Financial Reports are to be presented to Council and are to be received by Council resolution.

### Statutory Environment

*Local Government Act 1995* – Section 6.4 (as amended)

*Local Government (Financial Management) Regulations 1996* – Clause 34 and 35

### Policy Implications

No specific policy regarding this matter.

### Financial Implications

Ongoing management of Council funds

### Strategic Implications

#### Shire of Goomalling Community Strategic Plan 2019-2028

4.1.4	Provide reporting processes in a transparent, accountable and timely manner
-------	---

### Voting Requirements

Simple Majority

#### OFFICER'S RECOMMENDATION

That the Council:

Receive the Monthly Financial Report to 30 June 2022

#### **RESOLUTION 507**

***Moved Cr Chester, seconded Cr Wilkes that Council endorses the Officer's recommendation.***

**CARRIED 6/0**  
**Simple Majority**

# SHIRE OF GOOMALLING

## DRAFT MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 30 June 2022

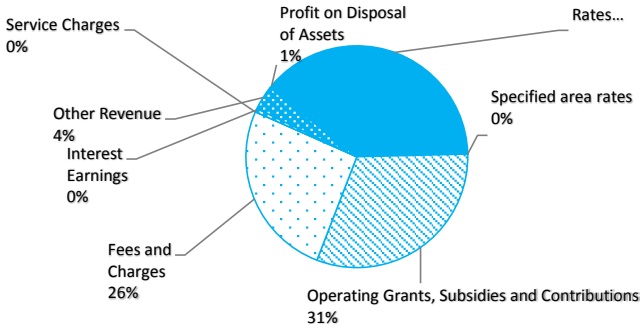
LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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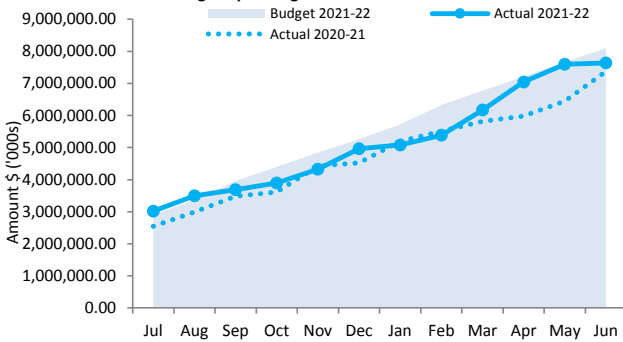
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OPERATING ACTIVITIES

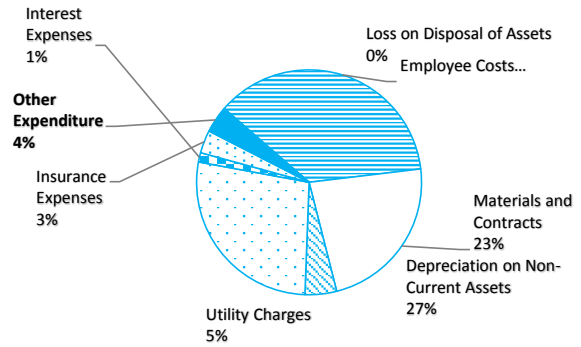
OPERATING REVENUE



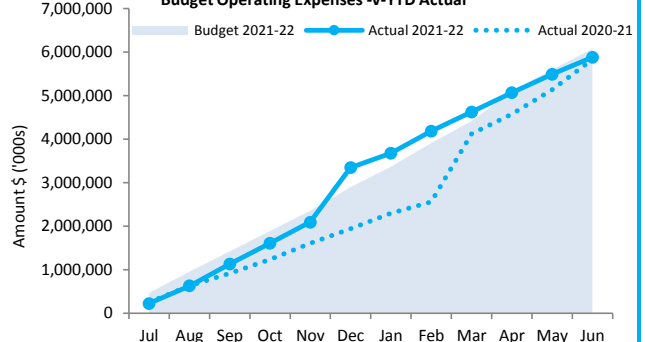
Budget Operating Revenues -v- Actual



OPERATING EXPENSES



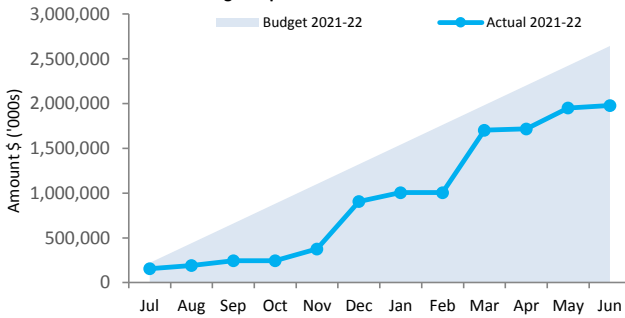
Budget Operating Expenses -v- YTD Actual



INVESTING ACTIVITIES

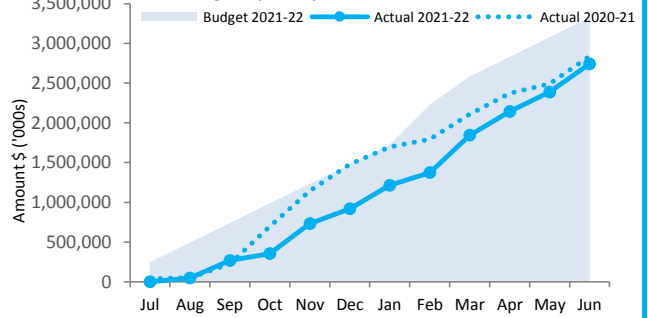
Non-Operating Grants

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

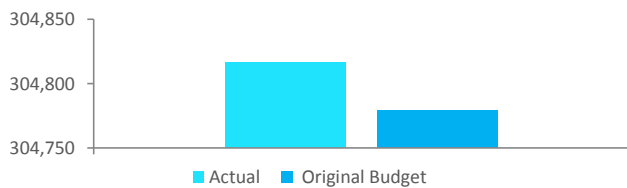
Budget Capital Expenses -v- Actual



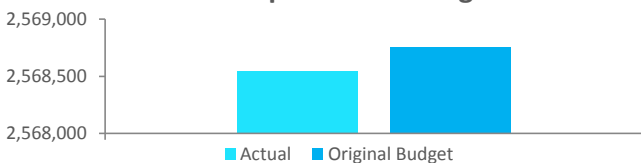
FINANCING ACTIVITIES

BORROWINGS

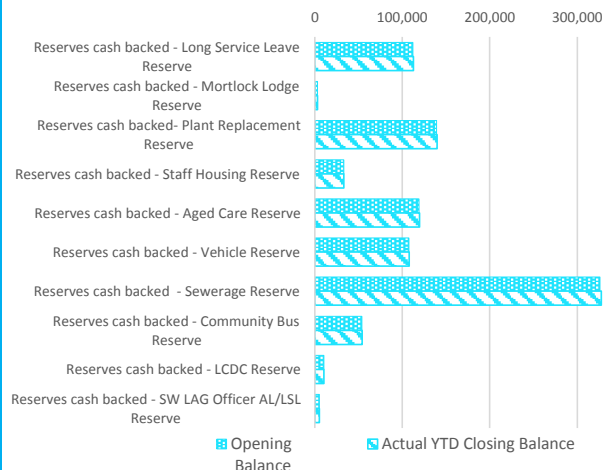
Principal Repayments



Principal Outstanding



RESERVES





Funding surplus / (deficit) Components								
Funding surplus / (deficit)								
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)				
Opening	(\$0.27 M)	(\$0.27 M)	(\$0.33 M)	(\$0.05 M)				
Closing	(\$0.02 M)	(\$0.10 M)	\$0.16 M	\$0.26 M				
Refer to Statement of Financial Activity								
Cash and cash equivalents			Payables		Receivables			
	\$2.31 M	% of total		\$0.25 M	% Outstanding		\$0.10 M	% Collected
Unrestricted Cash	\$1.37 M	59.4%	Trade Payables	\$0.18 M		Rates Receivable	\$0.06 M	97.6%
Restricted Cash	\$0.94 M	40.6%	Over 30 Days		2.9%	Trade Receivable	\$0.10 M	
			Over 90 Days		0%	Over 30 Days		108.1%
						Over 90 Days		82.5%
Refer to Note 2 - Cash and Financial Assets			Refer to Note 5 - Payables		Refer to Note 3 - Receivables			
Key Operating Activities								
Amount attributable to operating activities								
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)					
\$1.14 M	\$0.98 M	\$1.38 M	\$0.40 M					
Refer to Statement of Financial Activity								
Rates Revenue			Operating Grants and Contributions			Fees and Charges		
YTD Actual	YTD Budget	% Variance	YTD Actual	YTD Budget	% Variance	YTD Actual	YTD Budget	% Variance
\$2.31 M	\$2.07 M	11.8%	\$1.70 M	\$0.79 M	113.5%	\$1.40 M	\$1.49 M	(6.1%)
Refer to Note 6 - Rate Revenue			Refer to Note 20 - Operating Grants and Contributions			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)					
(\$0.60 M)	(\$0.47 M)	(\$0.56 M)	(\$0.09 M)					
Refer to Statement of Financial Activity								
Proceeds on sale			Asset Acquisition			Non-Operating Grants		
YTD Actual	Adopted Budget	%	YTD Actual	Adopted Budget	% Spent	YTD Actual	Adopted Budget	% Received
\$0.16 M	\$0.12 M	35.2%	\$2.74 M	\$3.39 M	(19.0%)	\$1.98 M	\$2.62 M	(24.6%)
Refer to Note 14 - Disposal of Assets			Refer to Note 15 - Capital Acquisition			Refer to Note 15 - Capital Acquisition		
Note 14								
Key Financing Activities								
Amount attributable to financing activities								
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)					
(\$0.28 M)	(\$0.33 M)	(\$0.33 M)	\$0.00 M					
Refer to Statement of Financial Activity								
Borrowings			Reserves			Lease Liability		
Principal repayments	Interest expense	Principal due	Reserves balance	Interest earned	Principal repayments	Interest expense	Principal due	
\$0.30 M	\$0.13 M	\$2.57 M	\$0.91 M	\$0.00 M	\$0.02 M	\$0.00 M	\$0.01 M	
Refer to Note 16 - Borrowings			Refer to Note 18 - Cash Reserves			Refer to Note 17 - Lease Liabilities		

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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 JUNE 2022

## STATUTORY REPORTING PROGRAMS

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

### PROGRAM NAME AND OBJECTIVES

### ACTIVITIES

#### GOVERNANCE

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

To include the activities of members of Council and the administration support available to the Council for the provision of governance of the district. Other costs relate to 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 a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control, community crime prevention and other aspects of public safety including emergency services.

#### HEALTH

To provide an operational framework for environmental and community health.

Inspection of food premises and food control. Provision of Medical Surgery and Doctor. Also noise control and waste disposal compliance

#### EDUCATION AND WELFARE

To provide services to disadvantaged persons including the elderly, children and youth.

Maintenance of child minding centre, playgroup centre, senior citizens centre. Provision and maintenance of youth services.

#### HOUSING

To provide and maintain housing for staff, aged and community housing projects operated by Joint Venture with the Department of Housing.

Staff housing, provision of general rental accommodation to the public when not required by staff.

#### COMMUNITY AMENITIES

To provide necessary services as required by the community.

Rubbish collection and recycling, operation of disposal sites, administration, maintenance & operation of the Shire Townsite Sewerage Scheme. Administration of the Shire of Goomalling Town Planning Scheme. Administration, maintenance & operation of the Goomalling public cemeteries, public toilets & the Goomalling Community Bus.

#### RECREATION AND CULTURE

To establish & effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance and operation of public halls, swimming pool, sporting pavilions, parks and gardens, recreation centre, sports playing surface areas and reserves including football oval, hockey oval, tennis courts, bowling greens. Contribution to the operation of the Goomalling Public Library, museums and cultural facilities.

#### TRANSPORT

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

Construction and maintenance of streets, roads, footpaths, drainage & signs. Maintenance and operation of street lights, works depot and aerodrome. Cleaning of streets and provision and maintenance of street trees. Purchase, maintenance and operation of plant.

#### ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of the Shire of Goomalling Caravan Park facilities and Motel Units. Provision of rural services including building control, standpipes, noxious weeds and vermin control. Maintenance costs associated with the Goomalling Community Resource Centre.

#### OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

Private works, plant repairs and operations. Housing and Engineering operations costs.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**STATUTORY REPORTING PROGRAMS**

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	Note	\$	\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	(273,269)	(325,028)	(273,269)	<b>(325,028)</b>	(51,759)	18.94%	
<b>Revenue from operating activities</b>								
Governance		32,000	62,000	62,000	<b>61,152</b>	(848)	(1.37%)	
General purpose funding		2,549,407	2,618,096	2,618,096	<b>3,341,711</b>	723,615	27.64%	▲
Law, order and public safety		365,800	371,400	371,400	<b>286,155</b>	(85,245)	(22.95%)	▼
Health		664,000	664,500	664,500	<b>589,801</b>	(74,699)	(11.24%)	▼
Education and welfare		600	800	800	<b>495</b>	(305)	(38.13%)	
Housing		273,310	281,310	281,310	<b>249,599</b>	(31,711)	(11.27%)	▼
Community amenities		501,600	505,700	505,700	<b>497,719</b>	(7,981)	(1.58%)	
Recreation and culture		126,656	147,056	147,056	<b>71,793</b>	(75,263)	(51.18%)	▼
Transport		328,408	410,408	410,408	<b>164,382</b>	(246,026)	(59.95%)	▼
Economic services		284,900	310,050	310,050	<b>305,205</b>	(4,845)	(1.56%)	
Other property and services		63,500	88,362	88,362	<b>97,235</b>	8,873	10.04%	
		<b>5,190,181</b>	<b>5,459,683</b>	<b>5,459,683</b>	<b>5,665,247</b>	205,564		
<b>Expenditure from operating activities</b>								
Governance		(255,183)	(266,983)	(266,983)	<b>(215,300)</b>	51,683	19.36%	▲
General purpose funding		(96,309)	(94,809)	(94,809)	<b>(114,621)</b>	(19,812)	(20.90%)	▼
Law, order and public safety		(557,992)	(605,692)	(605,692)	<b>(447,873)</b>	157,819	26.06%	▲
Health		(709,524)	(705,174)	(705,174)	<b>(691,982)</b>	13,192	1.87%	
Education and welfare		(16,262)	(15,362)	(15,362)	<b>(16,321)</b>	(959)	(6.24%)	
Housing		(414,582)	(385,992)	(385,992)	<b>(278,811)</b>	107,181	27.77%	▲
Community amenities		(603,391)	(600,391)	(600,391)	<b>(625,248)</b>	(24,857)	(4.14%)	
Recreation and culture		(958,033)	(924,483)	(924,483)	<b>(898,539)</b>	25,944	2.81%	
Transport		(1,449,389)	(1,870,989)	(1,870,989)	<b>(1,993,235)</b>	(122,246)	(6.53%)	
Economic services		(525,127)	(541,727)	(541,727)	<b>(548,900)</b>	(7,173)	(1.32%)	
Other property and services		(57,256)	(61,987)	(61,987)	<b>(35,659)</b>	26,328	42.47%	▲
		<b>(5,643,048)</b>	<b>(6,073,589)</b>	<b>(6,073,589)</b>	<b>(5,866,489)</b>	207,100		
Non-cash amounts excluded from operating activities	1(a)	1,588,999	1,588,999	1,588,999	<b>1,580,732</b>	(8,267)	(0.52%)	
<b>Amount attributable to operating activities</b>		<b>1,136,132</b>	<b>975,093</b>	<b>975,093</b>	<b>1,379,490</b>	404,397		
<b>Investing Activities</b>								
Proceeds from non-operating grants, subsidies and contributions	21	2,623,045	2,643,045	2,643,045	1,976,959	(666,086)	(25.20%)	▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	21	0	0	0	0			
<b>Net Revenue from Non-Operating Grants</b>	21	<b>2,623,045</b>	<b>2,643,045</b>	<b>2,643,045</b>	<b>1,976,959</b>			
	<i>Note 14</i>							
Proceeds from disposal of assets	4	120,000	120,000	120,000	<b>162,291</b>	42,291	35.24%	▲
Proceeds from financial assets at amortised cost - self supporting loans	16	39,157	39,157	39,186	<b>39,186</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	5	(3,385,700)	(2,055,417)	(3,273,927)	<b>(2,742,760)</b>	531,167	16.22%	▲
<b>Amount attributable to investing activities</b>		<b>(603,498)</b>	<b>746,785</b>	<b>(471,696)</b>	<b>(564,324)</b>	(92,628)		
<b>Financing Activities</b>								
Loan to Medical Surgery		0	0	0	<b>0</b>	0	0.00%	
Transfer from reserves	18	50,000	50,000	0	<b>0</b>	0	0.00%	
Payments for principal portion of lease liabilities	17	(21,412)	(20,870)	(20,870)	<b>(21,412)</b>	(542)	(2.60%)	
Repayment of debentures	16	(304,779)	(304,779)	(304,779)	<b>(304,817)</b>	(38)	(0.01%)	
Transfer to reserves	18	(7,500)	(7,500)	(7,500)	<b>(3,756)</b>	3,744	49.92%	
<b>Amount attributable to financing activities</b>		<b>(283,692)</b>	<b>(283,149)</b>	<b>(333,149)</b>	<b>(329,985)</b>	3,164		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>(24,327)</b>	<b>1,113,701</b>	<b>(103,021)</b>	<b>160,154</b>	263,175		

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of threshold. Refer to Note 15 for an explanation of the reasons for the variance.

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

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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 JUNE 2022

## 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

Note 14  
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 30 JUNE 2022**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$		\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	(273,269)	(325,028)	(273,269)	<b>(325,028)</b>	(51,759)	18.94%	
<b>Revenue from operating activities</b>								
Rates	6	2,067,708	2,066,546	2,066,546	<b>2,076,725</b>	10,179	0.49%	
Other rates	6	234,084	234,084	234,084	<b>234,084</b>	0	0.00%	
Operating grants, subsidies and contributions	20	1,276,758	1,430,758	1,430,758	<b>1,696,418</b>	265,660	18.57%	▲
Fees and charges		1,438,673	1,490,126	1,490,126	<b>1,399,884</b>	(90,242)	(6.06%)	
Interest earnings		41,957	50,457	50,457	<b>27,806</b>	(22,651)	(44.89%)	▼
Other revenue		131,000	187,713	187,713	<b>193,772</b>	6,060	3.23%	
Profit on disposal of assets	4	0	0	0	<b>36,559</b>	36,559	0.00%	▲
		<b>5,190,180</b>	<b>5,459,683</b>	<b>5,459,683</b>	<b>5,665,246</b>	205,563		
<b>Expenditure from operating activities</b>								
Employee costs		(2,061,721)	(2,113,133)	(2,113,133)	<b>(2,153,846)</b>	(40,713)	(1.93%)	
Materials and contracts		(1,262,922)	(1,599,551)	(1,599,551)	<b>(1,345,921)</b>	253,630	15.86%	▲
Utility charges		(256,101)	(258,401)	(258,401)	<b>(266,576)</b>	(8,175)	(3.16%)	
Depreciation on non-current assets		(1,588,999)	(1,588,999)	(1,588,999)	<b>(1,602,340)</b>	(13,341)	(0.84%)	
Interest expenses		(149,526)	(148,526)	(148,526)	<b>(78,916)</b>	69,610	46.87%	▲
Insurance expenses		(172,679)	(174,179)	(174,179)	<b>(192,897)</b>	(18,718)	(10.75%)	▼
Other expenditure		(151,100)	(190,800)	(190,800)	<b>(211,493)</b>	(20,693)	(10.85%)	▼
Loss on disposal of assets	4	0	0	0	<b>(14,500)</b>	(14,500)	0.00%	▼
		<b>(5,643,048)</b>	<b>(6,073,589)</b>	<b>(6,073,589)</b>	<b>(5,866,488)</b>	207,101		
Non-cash amounts excluded from operating activities	1(a)	1,588,999	1,588,999	1,588,999	<b>1,580,732</b>	(8,267)	(0.52%)	
Movement in liabilities associated with restricted cash				0	<b>0</b>	0	0.00%	
<b>Amount attributable to operating activities</b>		<b>1,136,131</b>	<b>975,093</b>	<b>975,093</b>	<b>1,379,490</b>	404,397		
<b>Investing activities</b>								
Proceeds from non-operating grants, subsidies and contributions	21	2,623,045	2,643,045	2,643,045	<b>1,976,959</b>	(666,086)	(25.20%)	▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	21	0	0	0	<b>0</b>			
<b>Net Revenue from Non-Operating Grants</b>	21	<b>2,623,045</b>	<b>2,643,045</b>	<b>2,643,045</b>	<b>1,976,959</b>			
Proceeds from disposal of assets	4	120,000	120,000	120,000	<b>162,291</b>	42,291	35.24%	▲
Proceeds from financial assets at amortised cost - self supporting loans	16	39,157	39,157	39,186	<b>39,186</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	5	(3,385,700)	(2,055,417)	(3,273,927)	<b>(2,742,760)</b>	531,167	16.22%	▲
<b>Amount attributable to investing activities</b>		<b>(603,498)</b>	<b>746,785</b>	<b>(471,696)</b>	<b>(564,324)</b>	(92,628)		
<b>Financing Activities</b>								
Transfer from reserves	18	50,000	50,000	0	<b>0</b>	0	0.00%	
Payments for principal portion of lease liabilities		(21,412)	(20,870)	(20,870)	<b>(21,412)</b>	(542)	(2.60%)	
Repayment of debentures	16	(304,779)	(304,779)	(304,779)	<b>(304,817)</b>	(38)	(0.01%)	
Transfer to reserves	18	(7,500)	(7,500)	(7,500)	<b>(3,756)</b>	3,744	49.92%	
<b>Amount attributable to financing activities</b>		<b>(283,691)</b>	<b>(283,149)</b>	<b>(333,149)</b>	<b>(329,985)</b>	3,164		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>(24,327)</b>	<b>1,113,701</b>	<b>(103,021)</b>	<b>160,154</b>	263,175		

**KEY INFORMATION**

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	14	0	0	(36,559)
Less: Movement in liabilities associated with restricted cash		1,000	0	451
Add: Loss on asset disposals	14	0	0	14,500
Add: Depreciation on assets		1,588,999	1,588,999	1,602,340
<b>Total non-cash items excluded from operating activities</b>		<b>1,589,999</b>	<b>1,588,999</b>	<b>1,580,732</b>

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

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

		Last Year Closing 30 June 2021	This Time Last Year 30 June 2021	Year to Date 30 June 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	18	(910,504)	(929,953)	(914,260)
Less: - Financial assets at amortised cost - self supporting loans	4	(39,157)	(39,157)	(41,681)
Add: Borrowings	16	304,779	2,273,379	182,449
Add: Provisions funded by Reserve	19	112,346	109,813	112,797
Add: Lease liabilities	17	21,412	0	20,870
<b>Total adjustments to net current assets</b>		<b>(511,124)</b>	<b>1,414,082</b>	<b>(639,825)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	1,358,851	1,307,145	2,308,254
Rates receivables	3	188,207	180,533	60,535
Receivables	3	144,377	58,048	103,617
Stock on Hand	4	30,898	54,625	27,732
<b>Total Current Assets</b>		<b>1,722,333</b>	<b>1,600,351</b>	<b>2,500,138</b>
<b>Less: Current liabilities</b>				
Payables	5	(384,158)	(274,210)	(247,809)
Borrowings	16	(304,779)	(2,273,379)	(182,449)
Contract liabilities	19	(261,845)	0	(689,109)
Lease liabilities	17	(21,412)	0	(20,870)
Provisions	19	(564,043)	(564,043)	(559,922)
<b>Total Current Liabilities</b>		<b>(1,536,237)</b>	<b>(3,111,632)</b>	<b>(1,700,159)</b>
		<b>186,096</b>	<b>(1,511,281)</b>	<b>799,979</b>
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(511,124)</b>	<b>1,414,082</b>	<b>(639,825)</b>
<b>Closing funding surplus / (deficit)</b>		<b>(325,028)</b>	<b>(97,201)</b>	<b>160,154</b>

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Floats	Cash and cash equivalents	650		650	0			
<b>Cash Deposits</b>								
Municipal Bank Account	Cash and cash equivalents	1,370,666		1,370,666	0	Bendigo	0.00%	At Call
Trust Bank Account	Cash and cash equivalents	0	0	0	38,149	Bendigo	0.00%	
Medical Surgery Bank Account	Cash and cash equivalents		21,840	21,840				
<b>Term Deposits</b>								
Term Deposits - Reserve	Financial assets at amortised cost	0	608,305	608,305	0	Bendigo	0.40%	28/10/2022
Term Deposits - Reserve	Financial assets at amortised cost	0	300,706	300,706	0	Bendigo	2.60%	17/06/2023
Term Deposits - Skeleton Weed A/L & LSI	Financial assets at amortised cost	0	5,248	5,248	0	Bendigo	2.60%	17/06/2023
<b>Total</b>		<b>1,371,316</b>	<b>936,099</b>	<b>2,307,416</b>	<b>38,149</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,371,316	21,841	1,393,157	38,149			
Financial assets at amortised cost		0	914,259	914,259	0			
		<b>1,371,316</b>	<b>936,100</b>	<b>2,307,416</b>	<b>38,149</b>			

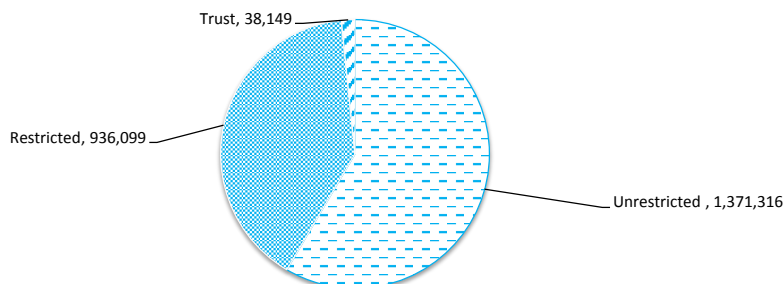
**KEY INFORMATION**

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

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

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

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

NOTE 14

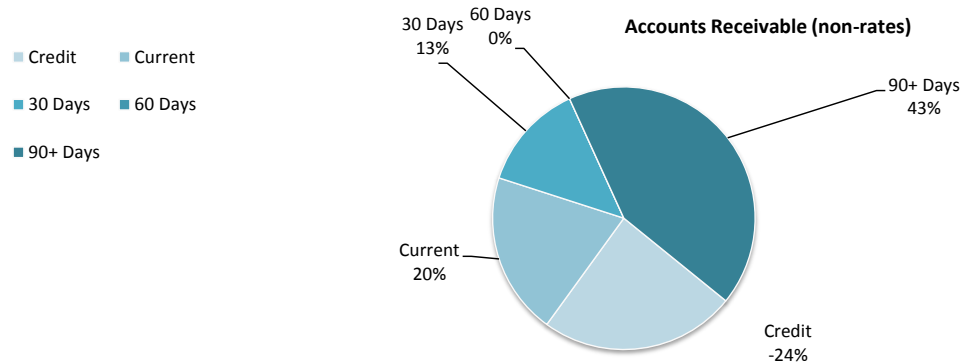
Rates receivable	30 June 2021	30 Jun 2022
	\$	\$
Opening arrears previous years	188,207	188,207
Levied this year	2,118,671	2,310,809
Less - collections to date	(2,118,671)	(2,438,481)
Equals current outstanding	<b>188,207</b>	<b>60,535</b>
<b>Net rates collectable</b>	<b>188,207</b>	<b>60,535</b>
% Collected	91.8%	97.6%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(7,273)	6,015	3,985	0	12,836	15,562
Percentage	(46.7%)	38.6%	25.6%	0%	82.5%	
<b>Balance per trial balance</b>						
Sundry receivable	0	15,562	0	0	0	15,562
GST receivable	0	46,374	0	0	0	46,374
Loans Club/Institutions - Current	0	41,681	0	0	0	41,681
<b>Total receivables general outstanding</b>						<b>103,617</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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





Other current assets	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 June 2022
	\$	\$	\$	\$
<b>Inventory</b>				
Stock On Hand	30,898	(3,167)	0	27,731
<b>Total other current assets</b>	<b>30,898</b>	<b>(3,167)</b>	<b>0</b>	<b>27,731</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Inventory**

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

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

ite 14

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	(109,040)	(3,219)	0	0	(112,259)
Percentage	0%	97.1%	2.9%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors	0	(176,815)	(3,219)	0	0	180,034
ATO liabilities		21,701				21,701
Other Payables		0				0
Payroll Creditors		0				0
Gst Payable		9,265				9,265
Accrued Loan Interest		0				0
Bonds & Deposits Held - CI		12,427				12,427
<b>Total payables general outstanding</b>						<b>247,809</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022

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
<b>RATE TYPE</b>				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV Residential	0.11287	119	1,316,466	148,592	0	0	148,592	148,592	9,017	0	157,609
GRV Commercial	0.12692	17	321,640	40,821	0	0	40,821	40,821	0	0	40,821
GRV Industrial	0.12172	11	80,636	9,815	0	0	9,815	9,815	0	0	9,815
GRV Urban Farmland	0.10871	17	211,120	22,951	0	0	22,951	22,951	0	0	22,951
<b>Unimproved value</b>											
UV Rural Zone 2	0.0062	37	20,416,000	127,294	0	0	127,294	127,294	0	0	127,294
UV Special Rural	0.0122	9	960,500	11,762	0	0	11,762	11,762	0	0	11,762
UV General Zone 3	0.0066	215	215,416,000	1,430,578			1,430,578	1,430,578	0	0	1,430,578
<b>Sub-Total</b>		<b>425</b>	<b>238,722,362</b>	<b>1,791,813</b>	<b>0</b>	<b>0</b>	<b>1,791,813</b>	<b>1,791,813</b>	<b>9,017</b>	<b>0</b>	<b>1,800,830</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV Residential	979	100	587,987	97,900	0	0	97,900	97,900	0	0	97,900
GRV Commercial	927	12	36,412	11,124	0	0	11,124	11,124	0	0	11,124
GRV Industrial	567	7	12,675	3,969	0	0	3,969	3,969	0	0	3,969
GRV Urban Farmland	737	7	23,951	5,159	0	0	5,159	5,159	0	0	5,159
<b>Unimproved value</b>											
UV Rural Zone 2	1,015	35	4,555,500	35,525	0	0	35,525	35,525	0	0	35,525
UV Special Rural	1,133	9	752,000	10,197	0	0	10,197	10,197	0	0	10,197
UV General Zone 3	1,231	91	7,904,157	112,021	0	0	112,021	112,021	0	0	112,021
<b>Sub-total</b>		<b>261</b>	<b>13,872,682</b>	<b>275,895</b>	<b>0</b>	<b>0</b>	<b>275,895</b>	<b>275,895</b>	<b>0</b>	<b>0</b>	<b>275,895</b>
<b>Amount from general rates</b>							<b>2,067,708</b>				<b>2,076,725</b>
Ex-gratia rates							36,199				36,199
<b>Total general rates</b>							<b>2,103,907</b>				<b>2,112,924</b>
<b>Specified area rates</b>	<b>Rate in \$ (cents)</b>										
Sewerage Residential	8.386		23,396	196,205	0	0	196,205	196,205	0	0	196,205
Sewerage Religious Church	4.00		420	1,680	0	0	1,680	1,680	0	0	1,680
<b>Total specified area rates</b>			<b>23,816</b>	<b>197,885</b>	<b>0</b>	<b>0</b>	<b>197,885</b>	<b>197,885</b>	<b>0</b>	<b>0</b>	<b>197,885</b>
<b>Total</b>							<b>2,301,792</b>				<b>2,310,809</b>

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 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.

Capital acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	389,500	390,642	390,642	102,837	(287,805)
Furniture and equipment	0	0	0	9,519	9,519
Plant and equipment	325,000	278,182	293,182	232,952	(60,230)
Infrastructure - roads	2,345,200	1,041,690	2,295,200	2,333,685	38,485
Infrastructure - sewerage	30,000	50,000	0	0	0
Infrastructure - footpaths	30,000	40,000	40,000	3,850	(36,150)
Infrastructure - other	266,000	254,903	254,903	59,917	(194,986)
<b>Payments for Capital Acquisitions</b>	<b>3,385,700</b>	<b>2,055,417</b>	<b>3,273,927</b>	<b>2,742,760</b>	<b>(531,167)</b>
<b>Total Capital Acquisitions</b>	<b>3,385,700</b>	<b>2,055,417</b>	<b>3,273,927</b>	<b>2,742,760</b>	<b>(531,167)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$		\$	\$	\$
Capital grants and contributions	2,623,045	2,643,045	2,643,045	1,976,959	(666,086)
Borrowings	0	0	0	0	0
Other (disposals & C/Fwd)	120,000		120,000	162,291	42,291
Cash backed reserves	910,504	910,504		3,756	
Reserves cash backed- Plant Replacement Reserve	50,000		50,000	0	(50,000)
Note 14					
Reserves cash backed - Long Service Leave Reserve	1,000	1,000	0	0	0
Contribution - operations	(318,849)	(1,499,132)	460,882	599,754	138,872
<b>Capital funding total</b>	<b>3,385,700</b>	<b>2,055,417</b>	<b>3,273,927</b>	<b>2,742,760</b>	<b>(534,923)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

30/06/2022

30/06/2022

Account Description		Adopted Budget	Current Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Land and Buildings</b>						
48003	Roofing Project - admin LRCIP	68,000	68,000	68,000	59,459	8,541
98001	Capital housing Up grades	25,000	25,000	25,000	20,982	4,018
98002	Capital upgrade to Aged Persons Units (hoddy st)	0	0	0	22,396	(22,396)
118005	Town Hall Ceiling Upgrade - LRCIP	100,000	101,142	101,142	0	101,142
138001	Public Buildings - Capital upgrade projects	6,500	6,500	6,500	0	6,500
138003	Old Road Board Building - LRCIP	60,000	60,000	60,000	0	60,000
138004	Gum Toilets Upgrade - LRCIP	50,000	50,000	50,000	0	50,000
138005	Slater Homestead upgrade - LRCIP	80,000	80,000	80,000	0	80,000
<b>Total</b>		<b>389,500</b>	<b>390,642</b>	<b>390,642</b>	<b>102,837</b>	<b>287,805</b>
<b>Plant &amp; Equipment</b>						
123906	Plant Replacement - Grader Go 020 (secondhand)	215,000	180,000	180,000	180,000	0
123907	Plant replacement - Small Tip Truck	30,000	30,000	30,000	0	30,000
123908	Plant replacement - Utility GO 039	20,000	17,273	17,273	17,273	0
123909	Plant replacement - Go 183	20,000	20,909	20,909	20,909	(0)
123911	Small Plant - Mobile Traffic lights	25,000	30,000	30,000	0	30,000
<b>Total</b>		<b>325,000</b>	<b>278,182</b>	<b>293,182</b>	<b>232,952</b>	<b>60,230</b>
<b>Infrastructure - Roads</b>						
129904	EXPENSE - Regional Road Group Construction	545,990	545,990	545,990	397,152	148,838
129901	EXPENSE - R 2 R Construction	320,500	320,500	320,500	265,541	54,959
129910	Local Road and Community Infrastructure (Long Forrest/Gabby Quoi)	0	0	0	22,000	(22,000)
	Local Road and Community Infrastructure (Footpaths)	0	0	0	0	0
129912	Black Spot Funding	175,200	175,200	175,200	80,269	94,931
129913	Bridge Upgrade LRCIP	50,000	0	0	0	0
<b>Total</b>		<b>2,345,200</b>	<b>1,041,690</b>	<b>2,295,200</b>	<b>2,333,685</b>	<b>(38,485)</b>
<b>Furniture &amp; Equipment</b>						
48004	New Ricoh Photocopier 2022	0	0	0	9,519	(9,519)
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>9,519</b>	<b>(9,519)</b>
<b>Infrastructure - Footpaths</b>						
129911	Local Road and Community Infrastructure Program (footpaths)	30,000	40,000	40,000	3,850	36,150
<b>Total</b>		<b>30,000</b>	<b>40,000</b>	<b>40,000</b>	<b>3,850</b>	<b>36,150</b>
<b>Infrastructure - Sewerage</b>						
108003	Upgrade to sewerage water pipe line LRCIP	30,000	50,000	0	0	0
<b>Total</b>		<b>30,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - Other</b>						
118006	Anstey Park - Upgrade -LRCIP	185,000	173,903	173,903	13,752	160,151
118007	Upgrade to Playground at Rec Ground LRCIP	81,000	81,000	81,000	0	81,000
58002	3 x Water Tanks 47,000 L Jenna, Cunjardine 45,000 L, Goomalling Ce	0	0	0	46,165	(46,165)
<b>Total</b>		<b>266,000</b>	<b>254,903</b>	<b>254,903</b>	<b>59,917</b>	<b>194,986</b>
<b>TOTALS</b>		<b>3,385,700</b>	<b>2,055,417</b>	<b>3,273,927</b>	<b>2,742,760</b>	<b>540,686</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022

FINANCING ACTIVITIES

NOTE 14

NOTE 16  
BORROWINGS

Repayments - borrowings

Information on borrowings	Particulars	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>											
Aged Housing Wollyam Street	114		159,268	0	0	17,861	17,827	141,407	141,441	8,114	8,748
<b>Recreation and culture</b>											
New Sports Pavilion	111		1,080,058	0	0	28,904	28,723	1,051,154	1,051,335	67,846	68,155
Retic Football/Hockey Ovals	113		30,208	0	0	14,708	14,701	15,501	15,507	790	1,388
<b>Economic services</b>											
Community Centre	104		22,481	0	0	22,481	22,481	0	0	1,104	1,135
Slater Homestead	105		6,738	0	0	6,738	6,738	0	0	331	340
Rural Community Centre	106		330,576	0	0	23,044	23,050	307,532	307,526	13,326	11,378
Salmon Gum & Grange Subdivision	108		100,896	0	0	100,723	100,896	-0	0	3,887	3,855
Bank Overdraft - subdivision - new loan	115		945,000	0	0	51,172	51,206	893,828	893,794	26,996	41,271
<b>B/Fwd Balance</b>			2,675,225	0	0	265,631	265,622	2,409,421	2,409,603	122,395	136,270
<b>Recreation and culture</b>											
Self Supporting Loan MSC	110		198,311	0	0	39,186	39,157	159,125	159,154	11,928	12,256
<b>Total</b>			2,873,536	0	0	304,817	304,779	2,568,546	2,568,757	134,323	148,526
Current borrowings			304,779					(182,449)			
Non-current borrowings			2,568,757					2,750,995			
			2,873,536					2,568,546			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**FINANCING ACTIVITIES**

NOTE 14

**NOTE 16**

**BORROWINGS**

**Repayments - borrowings**

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2021	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$

**KEY INFORMATION**

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**FINANCING ACTIVITIES  
NOTE 17  
LEASE LIABILITIES**

NOTE 14

**Movement in carrying amounts**

Information on leases Particulars	Lease No.	1 July 2021	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Other property and services</b>										
Photocopier		0			0	0	0	0	0	0
GO015 Ford Utility Old works manager	6250532	0	0	0	0	0	0	0	0	0
GO040 Ford Escape (Blue)	6250509	5,944	0	0	5,835	5,835	109	109	151	151
GOSHIRE Ford Escape (White)	6250620	5,777	0	0	5,674	5,674	103	103	147	147
GO015 Ford Utility (WORKSMANAGER)	6463413	20,946	0	0	9,903	11,043	11,043	9,903	321	321
<b>Total</b>		<b>32,667</b>	<b>0</b>	<b>0</b>	<b>21,412</b>	<b>22,552</b>	<b>11,255</b>	<b>10,115</b>	<b>619</b>	<b>619</b>
Current lease liabilities		21,412					20,870			
Non-current lease liabilities		11,255					47,302			
		32,667					68,172			

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**OPERATING ACTIVITIES  
NOTE 18  
CASH RESERVES**

**Cash backed reserve**

<b>Reserve name</b>	<b>Opening Balance</b>	<b>Budget Interest Earned</b>	<b>Actual Interest Earned</b>	<b>Budget Transfers In (+)</b>	<b>Actual Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual YTD Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Reserves cash backed - Long Service Leave Reserve	112,346	1,000	451	0	0		0	113,346	112,797
Reserves cash backed - Mortlock Lodge Reserve	3,172	0	0	0	0		0	3,172	3,172
Reserves cash backed- Plant Replacement Reserve	139,211	1,000	686	0	0	(50,000)	0	90,211	139,897
Reserves cash backed - Staff Housing Reserve	33,151	300	133	0	0	0	0	33,451	33,284
Reserves cash backed - Aged Care Reserve	119,247	1,100	478	0	0		0	120,347	119,725
Reserves cash backed - Vehicle Reserve	107,626	1,000	432	0	0		0	108,626	108,058
Reserves cash backed - Sewerage Reserve	326,074	2,500	1,303	0	0	0	0	328,574	327,377
Reserves cash backed - Community Bus Reserve	54,033	450	217	0	0		0	54,483	54,250
Reserves cash backed - LCDC Reserve	10,410	150	42	0	0		0	10,560	10,452
Reserves cash backed - SW LAG Officer AL/LSL Reserve	5,234	0	14	0	0	0	0	5,234	5,248
	<b>910,504</b>	<b>7,500</b>	<b>3,756</b>	<b>0</b>	<b>0</b>	<b>(50,000)</b>	<b>0</b>	<b>868,004</b>	<b>914,260</b>

**KEY INFORMATION**

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 30 June 2022
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements - operating	20	261,845	0	427,264	689,109
<b>Total unspent grants, contributions and reimbursements</b>		<b>261,845</b>	<b>0</b>	<b>427,264</b>	<b>689,109</b>
<b>Provisions</b>					
Annual leave		264,915	0	0	265,666
Long service leave		299,128	0	0	294,256
<b>Total Provisions</b>		<b>564,043</b>	<b>0</b>	<b>0</b>	<b>559,922</b>
<b>Total other current assets</b>		<b>825,888</b>	<b>0</b>	<b>427,264</b>	<b>1,249,031</b>
<b>Amounts shown above include GST (where applicable)</b>		<b>Opening</b>			

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 20

#### 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.

Note 14

###### 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 30 JUNE 2022**

**NOTE 20**

**OPERATING GRANTS AND CONTRIBUTIONS**

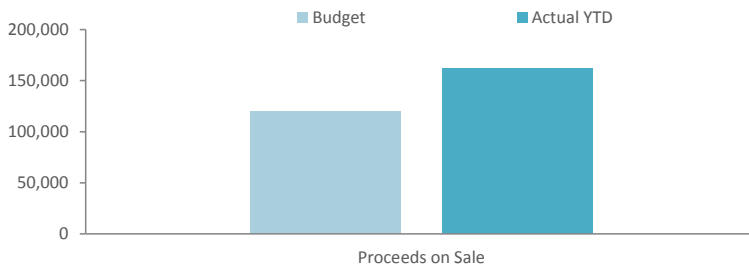
**Operating grants, subsidies and contributions revenue**

Provider	Adopted Budget Revenue	YTD Budget	Current Budget	YTD Revenue Actual
	\$	\$	\$	\$
<b>Operating grants and subsidies</b>				
<b>General purpose funding</b>				
GRANTS - General Purpose	210,000	262,000	262,000	669,254
GRANTS - Untied Road Grants	200,000	200,000	200,000	525,978
<b>Note 14</b>				
<b>Law, order, public safety</b>				
REVENUE - ESL Grant	45,000	45,000	45,000	31,185
<b>Recreation &amp; Culture</b>				
REVENUE - Other Recreation & Sport - No GST	1,000	1,000	1,000	6,000
<b>Community amenities</b>				
REVENUE - Other Grant Funding	130,000	130,000	130,000	131,166
<b>Transport</b>				
REVENUE - Direct Grant	96,908	96,908	96,908	96,908
<b>Economic services</b>				
REVENUE - Other Economic Services	0	0	0	1,500
<b>Other property and services</b>				
Various Contributions	383,000	59,492	454,712	234,427
	<b>1,065,908</b>	<b>794,400</b>	<b>1,189,620</b>	<b>1,696,418</b>

Non operating grants, subsidies and contributions revenue

	Adopted Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	YTD Expenditure Actual	YTD Unspent Contract Liability
	\$		\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>						
<b>General purpose funding</b>						
Grants - Federal Government	752,000	752,000	752,000	77,061	99,061	0
<b>Transport</b>						
Revenue - Grants Regional Road Group	545,590	545,590	545,590	312,272	397,152	0
Revenue - Grant Wheatbelt Secondary Freig	997,612	997,612	997,612	1,212,017	1,568,723	0
Revenue - Grants R 2 R	234,244	234,244	234,244	265,540	265,541	0
Revenue - Grants Black Spot	73,599	93,599	93,599	80,269	80,269	0
Revenue - Grants Bridge Construction	0	82,000	82,000	850	3,850	0
<b>Economic services</b>						
Revenue - Pioneer Pathways	0	0	0	10,000	10,000	0
	<b>2,603,045</b>	<b>2,705,045</b>	<b>2,705,045</b>	<b>1,958,010</b>	<b>2,424,596</b>	<b>0</b>

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land</b>								
	Grange St	120,000	120,000		0	85,000	70,500	0	(14,500)
	Bowen St			0	0	35,000	35,000	0	0
	<b>Plant and equipment</b>								
	<b>Grader &amp; Roller</b>								
		20,232	56,791	36,559	0	20,232	56,791	36,559	0
		0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0
		<b>120,000</b>	<b>120,000</b>	<b>0</b>	<b>0</b>	<b>140,232</b>	<b>162,291</b>	<b>36,559</b>	<b>(14,500)</b>



Disposal of Assets via the Asset Register to create Profit/Loss, will transact once the Asset register is finalised for FY22.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Governance	(848)	(1.37%)		Within material variance
General purpose funding - rates	10,179	0.49%		Within material variance
General purpose funding - other	723,615	27.64%	▲ Permanent	Received Grants Commission payment early Timing of receiving the funding from DFES for the ESL program Council did not expend all of 20/21 funds so was deducted from the payment of the ESL funds this financial year.
Law, order and public safety	(85,245)	(22.95%)	▼ Permanent	Do not receive the contribution from the Shire of Dowerin until the end of the financial year.
Health	(74,699)	(11.24%)	▼	Within material variance
Education and welfare	(305)	(38.13%)		Within material variance
Housing	(31,711)	(11.27%)	▼	Timing of the receipt of rental income for housing.
Community amenities	(7,981)	(1.58%)		Within material variance
Recreation and culture	(75,263)	(51.18%)	▼	Extra income received from the footy club for contribution towards the installation of the tanks at the rec ground. Three vehicle sold by auction that were not budgetted for & bridge funding timing.
Transport	(246,026)	(59.95%)	▼ Timing	Within material variance
Economic services	(4,845)	(1.56%)		Within material variance
Other property and services	8,873	10.04%		Within material variance
<b>Expenditure from operating activities</b>				
Governance	51,683	19.36%	▲	Yet to carry out the valuation of assets.
General purpose funding	(19,812)	(20.90%)	▼	Yet to run the end of year depreciation due to finalising the end of year financial reporting
Law, order and public safety	157,819	26.06%	▲ Timing	Yet to run the end of year depreciation due to finalising the end of year financial reporting
Health	13,192	1.87%		With material variace
Education and welfare	(959)	(6.24%)		Within material variance
Housing	107,181	27.77%	▲ Timing	Extra maintenance carried out on the aged housing and young people when a tenant has moved out and this is not budgetted for.
Community amenities	(24,857)	(4.14%)		Within material variance
Recreation and culture	25,944	2.81%		Within material variance
Transport	(122,246)	(6.53%)	Timing	More road maintenance has being carried out due to weather conditions on the roads
Economic services	(7,173)	(1.32%)		Within material variance
Other property and services	26,328	42.47%	▲	The expense of workers compensation payment to employee not budgetted for.
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(666,086)	(25.20%)	▼ Timing	timing of receiving of grants
Proceeds from disposal of assets	42,291	35.24%	▲ Timing	Sale of Bowen street and aslo Sale of Grange Street block sold didn't know the timing of the sale
Proceeds from financial assets at amortised cost - self supporting loans	0	0.00%		Within material variance
Payments for financial assets at amortised cost - self supporting loans	0	0.00%		With material variace
Payments for property, plant and equipment and infrastructure	531,167	16.22%	▲	Dependent on the timing of the Capital works program
<b>Financing activities</b>				
Loan to Medical Surgery	0	0.00%		Within material variance
Transfer from reserves	0	0.00%		Within material variance
Note 14				
Payments for principal portion of lease liabilities	(542)	(2.60%)		Within material variance
Repayment of debentures	(38)	(0.01%)		Within material variance
Transfer to reserves	3,744	49.92%		Within material variance

30/06/2022

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**NOTE 16  
BUDGET AMENDMENTS**

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

GL Code	Description	Classification	Original Budget	Proposed Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$
	<b>Closing funding surplus(deficit)</b>	Closing surplus/(deficit)					(24,327)
	Audited Surplus/Deficit	Opening deficit	(273,269)	(325,028)		(51,759)	(76,086)
31001	RATES - GRV	Operating Revenue	222,179	230,168	7,989		(68,097)
31007	RATES - Admin Fee Instalments	Operating Revenue	3,500	3,700	200		(67,897)
031008	RATES - Instalment Interest	Operating Revenue	5,000	5,500	500		(67,397)
031109	EXPENSE - Rates General	Operating Expenses	(64,232)	(62,232)	2,000		(65,397)
032008	REVENUE - Other General Purpose - No GST	Operating Revenue	12,500	20,500	8,000		(57,397)
032001	GRANTS - General Purpose	Operating Revenue	210,000	262,000	52,000		(5,397)
032105	EXPENSE - Other General Purpose - GST Incl	Operating Expenses	(32,077)	(32,577)		(500)	(5,897)
041004	REVENUE - Members of Council - No GST	Operating Revenue	10,500	15,500	5,000		(897)
041115	EXPENSE - Members of Council - GST Incl	Operating Expenses	(131,524)	(138,324)		(6,800)	(7,697)
041116	EXPENSE - Elections	Operating Expenses	(3,500)	(2,000)	1,500		(6,197)
041120	EXPENSE - Administration Building	Operating Expenses	(17,800)	(21,800)		(4,000)	(10,197)
041121	EXPENSE - Audit	Operating Expenses	(27,500)	(32,500)		(5,000)	(15,197)
042006	REVENUE - Administration General - No GST	Operating Revenue	3,500	28,500	25,000		9,803
042130	EXPENSE - Administration General	Operating Expenses	(764,592)	(762,592)	2,000		11,803
043102	EXPENSE - AROC	Operating Expenses	(5,500)	(5,000)	500		12,303
051003	REVENUE - ESL Collected	Operating Revenue	55,000	60,000	5,000		17,303
051102	EXPENSE - ESL Grant - Clothing & Accessories	Operating Expenses	(5,500)	(15,500)		(10,000)	7,303
051103	EXPENSE - ESL Grant - Vehicle Maintenance	Operating Expenses	(11,000)	(21,000)		(10,000)	(2,697)
051107	EXPENSE - CESM	Operating Expenses	(20,000)	(30,000)		(10,000)	(12,697)
051121	EXPENSE - ESL Grant - Equipment	Operating Expenses	(2,000)	(3,000)		(1,000)	(13,697)
051122	EXPENSE - ESL Remitted	Operating Expenses	(55,000)	(60,000)		(5,000)	(18,697)
051123	EXPENSE - Other Fire Prevention	Operating Expenses	(306,037)	(317,537)		(11,500)	(30,197)
052006	REVENUE - Animal Control - No GST	Operating Revenue	3,000	3,600	600		(29,597)
052107	EXPENSE - Animal Control	Operating Expenses	(69,355)	(72,105)		(2,750)	(32,347)
053105	EXPENSE - Other Law, Order & Public Safety	Operating Expenses	(3,800)	(1,800)	2,000		(30,347)
053107	EXPENSE - CCTV	Operating Expenses	(1,800)	(1,250)	550		(29,797)
072010	REVENUE - Health Inspection - No GST	Operating Revenue	0	500	500		(29,297)
072121	EXPENSE - Health Inspection	Operating Expenses	(17,681)	(13,181)	4,500		(24,797)
073100	MOSQUITO CONTROL	Operating Expenses	(8,000)	(3,900)	4,100		(20,697)
073101	EXPENSE - Analytical Services	Operating Expenses	(750)	0	750		(19,947)
074102	EXPENSE - Surgery	Operating Expenses	(683,093)	(688,093)		(5,000)	(24,947)
082102	EXPENSE - Education	Operating Expenses	(1,000)	(100)	900		(24,047)
084001	REVENUE - Seniors Bus	Operating Revenue	600	800	200		(23,847)
091004	REVENUE - Staff Housing	Operating Revenue	3,900	5,900	2,000		(21,847)
091005	REVENUE - Rent Staff Housing	Operating Revenue	24,310	30,310	6,000		(15,847)
091100	EXPENSE - 32 Eaton Street	Operating Expenses	(13,550)	(14,550)		(1,000)	(16,847)
091104	EXPENSE - 7 Forward Street	Operating Expenses	(6,800)	(10,300)		(3,500)	(20,347)
091109	EXPENSE - 59 Railway Terrace	Operating Expenses	(16,600)	(9,600)	7,000		(13,347)
091122	EXPENSE - 45 James Street	Operating Expenses	(11,400)	(8,900)	2,500		(10,847)
091123	EXPENSE - 47 James Street	Operating Expenses	(6,250)	(5,250)	1,000		(9,847)
091125	EXPENSE - 32B Eaton Street	Operating Expenses	(5,940)	(4,390)	1,550		(8,297)
092130	EXPENSE - Unit 1 Hoddy Street	Operating Expenses	(6,570)	(3,870)	2,700		(5,597)
092132	EXPENSE - Unit 3 Hoddy Street	Operating Expenses	(5,124)	(3,674)	1,450		(4,147)
092134	EXPENSE - Unit 5 Hoddy Street	Operating Expenses	(4,858)	(9,858)		(5,000)	(9,147)
092135	EXPENSE - Unit 6 Hoddy Street	Operating Expenses	(5,074)	(7,074)		(2,000)	(11,147)
092136	EXPENSE - Unit 7 Hoddy Street	Operating Expenses	(4,894)	(3,944)	950		(10,197)
092137	EXPENSE - 44 Hoddy Street	Operating Expenses	(7,480)	(4,130)	3,350		(6,847)
092138	EXPENSE - 46 Hoddy Street	Operating Expenses	(6,480)	(4,580)	1,900		(4,947)
092139	EXPENSE - 48 Hoddy Street	Operating Expenses	(4,870)	(3,970)	900		(4,047)
092140	EXPENSE - 50 Hoddy Street	Operating Expenses	(5,820)	(4,370)	1,450		(2,597)
092141	EXPENSE - Unit 1 Koomal Village	Operating Expenses	(6,460)	(5,670)	790		(1,807)
093002	REVENUE - Community Housing - No GST	Operating Expenses	105,220	105,220	0		(1,807)
093103	EXPENSE - 73A James Street	Operating Expenses	(9,560)	(6,060)	3,500		1,693
093105	EXPENSE - 39 Throssell Street	Operating Expenses	(6,940)	(5,490)	1,450		3,143
093106	EXPENSE - 41 Throssell Street	Operating Expenses	(5,560)	(4,110)	1,450		4,593
093107	EXPENSE - 43 Throssell Street	Operating Expenses	(9,870)	(5,970)	3,900		8,493
093108	EXPENSE - 45 Throssell Street	Operating Expenses	(10,290)	(8,540)	1,750		10,243
093110	EXPENSE - 60A Forrest Street Street	Operating Expenses	(4,290)	(3,540)	750		10,993
093113	EXPENSE - 35 Throssell Street	Operating Expenses	(6,380)	(4,630)	1,750		12,743
101005	REVENUE - Household Refuse	Operating Expenses	140,000	140,000	0		12,743
101101	EXPENSE - Goomalling Tip	Operating Expenses	(75,631)	(83,631)		(8,000)	4,743
102150	EXPENSE - Protection of the Environment	Operating Expenses	(1,250)	(500)	750		5,493
103115	REVENUE - Town Planning	Operating Revenue	10,000	12,500	2,500		7,993
102151	EXPENSE - Drummuster	Operating Expenses	(1,200)	(700)	500		8,493
105104	EXPENSE - Public Conveniences Goomalling	Operating Expenses	(18,881)	(16,931)	1,950		10,443
105110	EXPENSE - Public Conveniences Other	Operating Expenses	(14,050)	(8,550)	5,500		15,943
106001	REVENUE - Sewerage Charges	Operating Revenue	196,600	198,200	1,600		17,543
106100	EXPENSE - Sewerage Treatment Plant	Operating Expenses	(49,131)	(46,631)	2,500		20,043
106101	EXPENSE - Sewerage Mains Maintenance	Operating Expenses	(53,638)	(48,238)	5,400		25,443
106102	EXPENSE - Sewerage Pump Stations	Operating Expenses	(39,038)	(48,138)		(9,100)	16,343
106103	EXPENSE - Sewerage Imhoff & Primary Dam	Operating Expenses	(21,671)	(19,671)	2,000		18,343

106104	EXPENSE - Sewerage Irrigation Dam	Operating Expenses	(11,631)	(10,131)	1,500		19,843
111021	REVENUE - Other	Operating Revenue	500	900	400		20,243
111102	EXPENSE - Goomalling Hall	Operating Expenses	(29,700)	(23,800)	5,900		26,143
111108	EXPENSE - Sporting Complex - Tennis	Operating Expenses	(22,281)	(20,281)	2,000		28,143
112110	EXPENSE - Swimming Pool	Operating Expenses	(110,981)	(107,281)	3,700		31,843
113210	REVENUE - Football Club	Operating Revenue	5,000	20,000	15,000		46,843
113252	EXPENSE - Gymnasiun	Operating Expenses	(30,053)	(23,053)	7,000		53,843
113256	EXPENSE - Goomalling Go Karts	Operating Expenses	(2,443)	(1,443)	1,000		54,843
113259	EXPENSE - Community Resource Centre	Operating Expenses	(41,868)	(39,918)	1,950		56,793
113269	EXPENSE - Youth Zone Activities	Operating Expenses	(13,000)	(8,000)	5,000		61,793
113270	EXPENSE - Other Recreation	Operating Expenses	(70,543)	(70,043)	500		62,293
114001	REVENUE - Goomalling Library (CRC)	Operating Revenue	0	5,000	5,000		67,293
115105	EXPENSE - Other Culture	Operating Expenses	(11,500)	(5,000)	6,500		73,793
121001	REVENUE - Grants Black Spot	Operating Revenue	73,599	93,599	20,000		93,793
121008	REVENUE - Grants Bridge Construction	Operating Revenue	0	82,000	82,000		175,793
122110	EXPENSE - Road Maintenance	Operating Expenses	(277,609)	(727,609)		(450,000)	(274,207)
122112	EXPENSE - Bridge Maintenance	Operating Expenses	(1,600)	(9,600)		(8,000)	(282,207)
122304	EXPENSE - Goomalling Depot	Operating Expenses	(11,500)	(11,500)	0	0	(282,207)
122307	EXPENSE - Signs General	Operating Expenses	(21,650)	(25,650)		(4,000)	(286,207)
122320	EXPENSE - Footpaths	Operating Expenses	(24,600)	(14,900)	9,700		(276,507)
122322	EXPENSE - Tree Lopping	Operating Expenses	(25,000)	0	25,000		(251,507)
122324	EXPENSE - Street Cleaning	Operating Expenses	(23,100)	(18,600)	4,500		(247,007)
122328	EXPENSE - Recreation Ground Depot	Operating Expenses	(1,239)	(2,239)		(1,000)	(248,007)
124150	EXPENSE - DOT Licensing	Operating Expenses	(41,355)	(39,155)	2,200		(245,807)
131101	EXPENSE - Weed Control	Operating Expenses	(12,931)	(11,431)	1,500		(244,307)
131106	OTHER RURAL EXPENDITURE	Operating Expenses	(12,431)	(9,931)	2,500		(241,807)
132001	REVENUE - Caravan Park Charges	Operating Revenue	115,000	130,000	15,000		(226,807)
132002	REVENUE - Caravan Park Chalets	Operating Revenue	70,000	80,000	10,000		(216,807)
132101	EXPENSE - Area Promotion	Operating Expenses	(22,577)	(23,577)		(1,000)	(217,807)
132103	EXPENSE - Caravan Park	Operating Expenses	(158,841)	(172,841)		(14,000)	(231,807)
132107	EXPENSE - Slater Homestead	Operating Expenses	(20,389)	(21,489)		(1,100)	(232,907)
133001	REVENUE - Building Services	Operating Revenue	10,000	7,500		(2,500)	(235,407)
134009	REVENUE - Dentist Surgery	Operating Revenue	0	400	400		(235,007)
134065	REVENUE - Endeavour	Operating Revenue	500	1,000	500		(234,507)
134068	REVENUE - Gumnuts	Operating Revenue	0	1,750	1,750		(232,757)
134070	REVENUE - Other Economic Services	Operating Revenue	500	500	0		(232,757)
134116	EXPENSE - Knick Knack Shop	Operating Expenses	(7,910)	(6,410)	1,500		(231,257)
134121	EXPENSE - Dentist Surgery	Operating Expenses	(1,400)	(5,500)		(4,100)	(235,357)
134134	EXPENSE - Whispers	Operating Expenses	(4,955)	(3,155)	1,800		(233,557)
134201	EXPENSE - Lot39	Operating Expenses	(8,820)	(6,870)	1,950		(231,607)
134205	EXPENSE - Hairdresser 39A	Operating Expenses	(5,458)	(5,558)		(100)	(231,707)
134206	Expense - Gumnuts	Operating Expenses	(14,000)	(13,550)	450		(231,257)
134252	Expense - Maangart Yorga Progam	Operating Expenses	0	(6,000)		(6,000)	(237,257)
141006	REVENUE - Private Works	Operating Revenue	25,000	28,000	3,000		(234,257)
141100	EXPENSE - Private Works	Operating Expenses	(19,631)	0	19,631		(214,626)
142112	EXPENSE - Works Training	Operating Expenses	(7,890)	(10,890)		(3,000)	(217,626)
142120	EXPENSE - Public Works Overhead	Operating Expenses	(570,192)	(570,692)		(500)	(218,126)
142121	EXPENSE - Occ Health & Safety	Operating Expenses	(19,050)	(16,050)	3,000		(215,126)
143130	EXPENSE - Plant Operation	Operating Expenses	(377,467)	(394,467)		(17,000)	(232,126)
143190	EXPENSE - Plant Costs Recovered	Operating Expenses	442,742	459,742	17,000		(215,126)
144001	REVENUE - Workes Compensation	Operating Revenue	0	11,862	11,862		(203,263)
144102	EXPENSE - Workers Compensation	Operating Expenses	0	(11,862)		(11,862)	(215,126)
145010	REVENUE - Other Unclassified - No GST	Operating Revenue	8,500	18,500	10,000		(205,126)
145150	EXPENSE - Other Unclassified inc GST	Operating Expenses	(1,000)	(13,000)		(12,000)	(217,126)
108003	Upgrade to sewerage water pipe line LRCIP	Capital Expenses	(30,000)	(50,000)		(20,000)	(237,126)
118005	Town Hall Ceiling Upgrade - LRCIP	Capital Expenses	(100,000)	(101,142)		(1,142)	(238,268)
118006	Anstey Park - Upgrade -LRCIP	Capital Expenses	(185,000)	(173,903)	11,097		(227,171)
129911	Local Road and Community Infrastructure Program (footpa	Capital Expenses	(30,000)	(40,000)		(10,000)	(237,171)
129913	Bridge Upgrade LRCIP	Capital Expenses	(50,000)	0	50,000		(187,171)
123906	Plant Replacement - Grader Go 020 (secondhand	Capital Expenses	(215,000)	(180,000)	35,000		(152,171)
123908	Plant replacement - Utility GO 039	Capital Expenses	(20,000)	(17,273)	2,727		(149,444)
123909	Plant replacement - Go 183	Capital Expenses	(20,000)	(20,909)		(909)	(150,353)
123911	Small Plant - Mobile Traffic lights	Capital Expenses	(25,000)	(30,000)		(5,000)	(155,353)
	<b>Rounding</b>				2		(155,351)
			(3,905,005)		594,097	(725,122)	





### 9.3 ADOPTION OF 2022/2023 BUDGET

File Reference	5.1
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	13 July 2022
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	Copy of Budget Documents

#### Summary

To present to Council the 2022/23 Budget, with increases in differential rates which will equate to a 5% increase on the previous year's yield, for adoption.

#### Background

During the course of 2021/22 Council has continued to react to many issues related to the COVID-19 Pandemic. This included modified working conditions for staff at times, modified operations at the Medical Practice, continued reductions operating revenues and increased costs in undertaking normal business operations.

Council had to take into account the effects of the pandemic in framing the last two years' budgets and has had some other curly issues to deal with in the 2022 year.

Local Governments must give local public notice of the intention to levy in 2022/23 differential rates and minimum payments and consequently we have called for public submissions, which council must consider before imposing the 2022/23 differential rates and minimum payments. Local Governments must publish the differential rates on the Local Government's website, as applicable within 10-days of the Council resolution to impose them.

In accordance with section 6.34 of the Local Government Act 1995, the revenue estimated to be yielded by the general rates imposed for the 2022/23 financial year will be 100% of the 2022/23 Budget expenditure over and above what is covered by all other revenue sources.

#### Consultation

Council has advertised the proposal to levy differential rates and no submissions were received.

#### Statutory Environment

The Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996 provide prescriptive guidelines for the formal adoption of Council Budgets.

##### 6.32. Rates and service charges

- (1) When adopting the annual budget, a local government
  - (a) in order to make up the budget deficiency, is to impose\* a general rate on rateable land within its district, which rate may be imposed either
    - (i) uniformly; or
    - (ii) differentially;
  - (b) may impose\* on rateable land within its district
    - (i) a specified area rate; or
    - (ii) a minimum payment; and
  - (c) may impose\* a service charge on land within its district.

\* Absolute majority required.



- (2) Where a local government resolves to impose a rate it is required to
- (a) set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and
  - (b) set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.
- (3) A local government
- (a) may, at any time after the imposition of rates in a financial year, in an emergency, impose\* a supplementary general rate or specified area rate for the unexpired portion of the current financial year; and
  - (b) is to, after a court or the State Administrative Tribunal has quashed a general valuation, rate or service charge, impose\* a new general rate, specified area rate or service charge.
- \* **Absolute majority required.**
- (4) Where a court or the State Administrative Tribunal has quashed a general valuation the quashing does not render invalid a rate imposed on the basis of the quashed valuation in respect of any financial year prior to the financial year in which the proceedings which resulted in that quashing were commenced.

**6.35. Minimum payment**

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than
  - (a) 50% of the total number of separately rated properties in the district; or
  - (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of
  - (a) the number of separately rated properties in the district; or
  - (b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories
  - (a) to land rated on gross rental value;
  - (b) to land rated on unimproved value; and
  - (c) to each differential rating category where a differential general rate is imposed.

**Policy Implications**

Nil

**Financial Implications**

The setting of the Shire's Annual Budget is a key decision made by Council on an annual basis. It is imperative that all Councillors fully understand the Budget and recognise the implications of decisions that have been made regarding resource allocation for the following 12 months as a result of the adoption of the Budget.



## Strategic Implications

### Shire of Goomalling Community Strategic Plan 2019-2028

	The Shire of Goomalling Community Strategic Plan identifies a number of key objectives and strategies based upon a sustainable future. The 2022/23 Budget as presented is in keeping with Council's Strategic direction.
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## Comment/Conclusion

The Council needs to adopt the budget in four (4) separate motions. Council has had to take into consideration other legislative requirements that have arisen from the COVID-19 pandemic.

## Voting Requirements

Absolute Majority



**OFFICER'S RECOMMENDATIONS**

**RECOMMENDATION 1**

That the Fees and Charges and Rental Charges included within the budget document and the following Service Charges be adopted in accordance with the provisions of the Local Government Act 1995 and the Health Act 1911.

**Local Government Act 1995 – Service Charges 2022/2023  
 Health Act 1911**

**Refuse Removal Charges**

Refuse Goomalling	\$300.00
Refuse –additional bin	\$300.00
Refuse Jennacubbine	\$320.00
Refuse Wongamine	\$320.00
Refuse Konnongorring	\$320.00
Refuse –additional bin	\$320.00
Recycling – Kerbside Collection	\$92.00

240 Litre Wheelie Bin	at cost
Tipping Fee - cubic metre – Non Residents	\$20.00

**Sewerage**

Residential	-	08.7292 cents in the dollar
		Minimum Charge \$725.00
Commercial	-	08.7292 cents in the dollar
		Minimum charge \$725.00
Vacant Lot	-	\$725.00 per property
Minor Fixture Charge	-	\$238.00
Major Fixture Charge	-	\$775.00
Additional Fixtures	-	\$97.00

**BY ABSOLUTE MAJORITY**

***RESOLUTION 508***

***Moved Cr Chester, seconded Cr Barratt that Council endorses the Officer's recommendation.***

***CARRIED 6/0  
 Absolute Majority***

**RECOMMENDATION 2**

That the following General Rates for 2022/23 be adopted in accordance with the requirements of Section 6.32 of the Local Government Act 1995:

That the following Rates in the Dollar be adopted for the Shire of Goomalling for the year ending 30 June 2023:-

<b>Gross Rental Values</b>	<b>(Towns)</b>
Residential	11.8800 cents in the dollar
Commercial	12.7000 cents in the dollar
Industrial	12.7900 cents in the dollar
Urban Farmland	11.3500 cents in the dollar



<b>Unimproved Values</b>	<b>(Rural)</b>
Rural Zone 2	00.5880 cents in the dollar
Special Rural	01.2140 cents in the dollar
General Zone 3	00.5900 cents in the dollar

#### **MINIMUM RATES**

That the minimum rate for Gross Rental Values and UV properties are set as follows for the various rate categories set as follows:

GRV Residential	\$1,025.00 per assessment
GRV Commercial	\$950.00 per assessment
GRV Industrial	\$595.00 per assessment
GRV Urban Farmland	\$760.00 per assessment
UV Rural Zone 2	\$800.00 per assessment
UV Special Rural	\$1,130.00 per assessment
UV General Zone 3	\$1,100.00 per assessment

#### **Discount**

No early settlement discount or rates incentive prizes to be offered in the 2022/23 Budget.

**BY ABSOLUTE MAJORITY**

#### **RESOLUTION 509**

***Moved Cr Butt, seconded Cr Chester that Council endorses the Officer's recommendation.***

***CARRIED 6/0  
Absolute Majority***

#### **RECOMMENDATION 3**

##### **PAYMENT OPTIONS**

That Council, in accordance with the provisions of section 6.45 and 6.50 of the Local Government Act 1995, offers the following payment options for the payment of rates:-

**(a) Single Instalment**

Payment in full within 35 days of the date of issue of the rate notice.

**(b) Two Instalments**

The first instalment of 50% of the total current rates, ESL, refuse charges, instalment charges plus the total outstanding arrears payable, within 35 days from the date of issue of the rate notice.

The second instalment of 50% of the total current rates, ESL, refuse charges and instalment charges, payable 4 months from the due date of the first instalment.

**(c) Four Instalments**

The first instalment of 25% of the total current rates, ESL, refuse charges and instalment charges plus the total outstanding arrears payable, within 35 days from the date of issue of the rate notice.



The second, third and fourth instalments, each of 25% of the current rates, ESL, refuse charges and instalment charges, payable at two monthly intervals after the due date of the first instalment.

#### **INTEREST AND ADMINISTRATION CHARGES FOR INSTALMENT OPTIONS**

That Council, in accordance with the provisions of section 6.45 of the Local Government Act 1995 imposes an Administration Fee of \$10 per instalment notice together with an interest charge of 5.5%, both of which applies to the second instalment of the Two Instalment option, and the second, third and fourth instalments of the Four Instalment option.

#### **LATE PAYMENT PENALTY INTEREST**

That Council, in accordance with the provisions of section 6.13 and 6.51 of the Local Government Act, and Regulations 19A and 70 of the Local Government (Financial Management) Regulations 1996, adopts an interest rate of 7% per annum. Penalty interest will apply to all charges which remain unpaid after 35 days from the date of issue of the rate notice.

Excluded are eligible pensioners, deferred pensioner rates and current instalment amounts not yet due.

**BY ABSOLUTE MAJORITY**

#### **RESOLUTION 510**

***Moved Cr Butt, seconded Cr Wilkes that Council endorses the Officer's recommendation.***

***CARRIED 6/0  
Absolute Majority***

#### **RECOMMENDATION 4**

That the Council adopts the Budget under the Local Government Act 1995 Section 6.2 for the Shire of Goomalling for the year ending 30 June 2023, incorporating:

- Operating Statement
- Statement of Cash Flows
- Statement of Non Operating Incomes and Expenditures
- Rate Setting Statement
- Statement of Rating Information
- Other supporting documents and schedules
- (Including the 10 Year Plant Replacement Program, 2022/23 Road Program, 10 year building Maintenance Plans and Five Year Budget Forecast)

**BY ABSOLUTE MAJORITY**

#### **RESOLUTION 511**

***Moved Cr Ashton, seconded Cr Butt that Council endorses the Officer's recommendation.***

***CARRIED 6/0  
Absolute Majority***



### **RECOMMENDATION 5**

That Council adopts the following Annual Members Meeting Attendance Fees and Allowances for 2022/23 in accordance with the requirements of Sections 5.99 and 5.99(A) of the Local Government Act 1995 and Regulations 34A and 34B, and the Annual President Allowance for 2022/23 in accordance with the requirements of and Section 5.98(5) of the Local Government Act 1995 be adopted :

Presidential Allowance:	\$3,300.00 Per Annum
Deputy President Allowance:	\$750.00 Per Annum
Councillor Sitting Fees:	
Council Meeting – President	\$300.00 Per Meeting
Council Meeting – Councillor	\$150.00 Per Meeting
Committee Meeting – President	\$100.00 Per Meeting
Committee Meeting – Councillor	\$75.00 Per Meeting
Travel Allowance:	\$0.9554c / km

**BY ABSOLUTE MAJORITY**

### ***RESOLUTION 512***

***Moved Cr Butt, seconded Cr Ashton that Council endorses the Officer's recommendation.***

***CARRIED 6/0  
Absolute Majority***

### **RECOMMENDATION 6**

That Council adopts, in accordance with the provisions of the Local Government (Financial Management) Regulations 1996 section 34(5), the material variance as reported in the Statement of Financial Activity in the financial year ending 30 June 2023 of 10% or \$10,000.

**BY ABSOLUTE MAJORITY**

### ***RESOLUTION 513***

***Moved Cr Barratt, seconded Cr Ashton that Council endorses the Officer's recommendation.***

***CARRIED 6/0  
Absolute Majority***



**10. ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**11. NEW BUSINESS OF AN URGENT NATURE AGREED TO BY RESOLUTION OF COUNCIL**

**RESOLUTION 514**

*Moved Cr Butt seconded, Cr Barratt that Council agree to deal with the late business.*

**CARRIED 6/0  
Simple Majority**

**11.1 GOVERNANCE PLAN WHEATBELT SECONDARY FREIGHT NETWORK**

<b>File Reference</b>	12.01C
<b>Disclosure of Interest</b>	Nil
<b>Applicant</b>	WSFN Steering Committee
<b>Previous Item Numbers</b>	No Direct
<b>Date</b>	19 July 2022
<b>Author</b>	Peter Bentley – Chief Executive Officer
<b>Authorising Officer</b>	Peter Bentley – Chief Executive Officer
<b>Attachments</b>	Proposed WSFN Governance Plan

**Summary**

Council to determine if it wishes to make comment regarding the proposed Wheatbelt Secondary Freight Network Governance Plan.

**Background**

Council will be aware of the ongoing matters related to the WSFN and as we have discussed previously, the proposed governance structure brought about by untested allegations made about the operation of the steering committee in particular.

The attached document is the plan that has been produced through the previous discussions.

**Consultation**

Nil other.

**Statutory Environment**

*Local Government Act 1995*

**Policy Implications**

Nil

**Financial Implications**

There are no direct financial impacts resulting from this item.





## Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
1.4.2	Provide, monitor and improve adequate bush fire protection provisions
1.4.3	Support provision of emergency services
1.4.4	Encourage, facilitate and support community participation in the volunteer fire, ambulance and emergency service services

## Comment/Conclusion

The governance plan, while good policy to have in place, was initially driven through untested allegations by a member of the Tech Committee, about members of the Steering Committee. This conflict between members has led to the plan and in general the plan is an adequate document regarding the governance structure and the methodologies that should be in place regarding conflict of interest and the like. It is recommended that Council support the document with one amendment.

Cr Haywood can provide further information from his time serving on the Steering Committee, however he felt strongly opposed to the inclusion of consultants on either committee as voting delegates and following much debate regarding the matter, the governance plan does not exclude consultant voting members from the committees. Cr Haywood felt that strongly that this was significant conflict commercially for consultants that he tendered his resignation from that committee.

An email received today has asked for a firm position from each of the 42 member councils as to whether consulting engineers should be voting members of either committee or not.

Councils position in the past has been that there is a commercial conflict of interest for these consultants and as such they should be advisory members only.

## Voting Requirements

Simple Majority

## OFFICER'S RECOMMENDATION

That the Council:

1. Provide comment to WSNF Steering Committee that it supports the proposed Governance Plan with the addition to 10.2 and 11.2 that consulting engineers can be admitted to the committees on an advisory basis only.
2. Advise the WSNF Steering Committee that the Shire of Goomalling's position with regard to consultant membership to the committees is admission as advisory members only.

### **RESOLUTION 515**

***Moved Cr Ashton, seconded Cr Chester that Council endorses the Officer's recommendation.***

***CARRIED 6/0  
Simple Majority***

**Cr Haywood declared an interest in the above item.**



# WSFN

WHEATBELT SECONDARY  
FREIGHT NETWORK

## WHEATBELT SECONDARY FREIGHT NETWORK GOVERNANCE PLAN

Doc No. ####  
Date: June, 2022



# Document Control

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<b>Review Frequency</b>	4 years maximum

# Amendments

Revision Number	Revision Date	Description of Key Changes	Section / Page No.

# Operational Definitions of Key Terms

Term	Definition
EO	Executive Officer
IPP	Indigenous Participation Plan
LGA	Local Government Authority
MRWA	Main Roads Western Australia
PD	Program Director
PM	Program Manager
PMT	Program Management Team
RDA-W	Regional Development Australia - Wheatbelt
RRG	Regional Road Group
SRRG	Sub-Regional Road Group
SC	Steering Committee
TC	Technical Committee
WALGA	Western Australian Local Government Association
WDC	Wheatbelt Development Commission
WSFN	Wheatbelt Secondary Freight Network
GP	Governance Plan
PPR	Project Proposal Report
WNRRG	Wheatbelt North Regional Road Group
WSRRG	Wheatbelt South Regional Road Group
MCA	Multi-Criteria Analysis

# References and Related Documents

Procedures outlined in this plan are to be read in conjunction with the following documents:

Document Number	Description
	Multi Criteria Analysis Methodology
	Basis of Design
	Indigenous Participation Plan
	Program Delivery Plan
	Program Management Host Memorandum of Understanding



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## 1 BACKGROUND

The Wheatbelt Secondary Freight Network (WSFN) in the Main Roads Western Australia Wheatbelt region comprises some 4,400km of Local Government managed roads that connect with State and National highways to provide access for heavy vehicles into the region. These roads are intended to enable large, high productivity trucks safe and cost-effective access to business.

The efficiency of supply chains serving industries in the Wheatbelt region is determined by the performance of the weakest link. Failure to maintain and improve productivity of the secondary freight network will reduce the international competitiveness of the Wheatbelt agricultural sector, which underpins employment and economic activity in the region. Transport links need to be improved if the productivity of this sector is to be supported.

The 42 Local Governments in the Wheatbelt region have worked collaboratively to identify the secondary freight network routes on Local Government roads in the Wheatbelt.

The Commonwealth and State Governments have committed funding to develop and deliver the WSFN improvements. The funding split is 80/20 respectively. Two thirds of the 20% State matching funding is provided by the State Government and one third from the Wheatbelt Local Governments whose assets are being upgraded.



## 2 PURPOSE

The purpose of this Governance Plan (GP) is to identify how key governance and administrative aspects will be undertaken to ensure successful delivery of the program. It will assist to outline the structure and processes for decision making and consultation within the Wheatbelt Region Regional Road Groups (WR RRG), their respective Sub-Groups and Local Governments. It will address who has responsibility for decision making on specific components. The GP will provide a framework and guidelines for all members of the WSFN program to operate within. It also outlines how key administrative roles associated with program management such as stakeholder engagement, funding acquittal, project development and delivery and general correspondence will be undertaken. The GP links all administrative tasks into a single concise document that members of the program governance team can regularly refer to.

The GP will be used to communicate to all stakeholders how the program will be governed. It also provides a reference from which the governance of the program can be evaluated at any point in time and modified or improved as required.

The process and procedures outlined in this GP will enable Wheatbelt North and Wheatbelt South RRGs and the WSFN Steering Committee to make decisions in accordance with the GP. This approach would mitigate the need for every decision to be considered by all 42 Shires and would therefore enable swifter decision making.

This Governance Plan:

1. Provides for strategic leadership and direction for the WSFN program;
2. Ensures that timely, fully informed decisions concerning the implementation of work are made at the most appropriate level;
3. Ensures that the project maintains on-going funding support;
4. Provides oversight and guidance; and
5. Fosters accountability and transparency.

### 3 SCOPE

The funding for the WSFN is improvements are on Local Government assets within the Wheatbelt Region and, as such, it is appropriate that the Local Governments determine program prioritisation, project selection, and appropriate standards and are responsible for design and delivery of the works.

This document proposed to outline how Local Government responsibilities for this program will be managed under the guidance of WSFN Steering Committee and its member organisations, with input from a WSFN Technical Committee, coordination via the Program Management Team and project delivery by the 42 Local Governments.

Specific delivery responsibilities for these groups are broadly considered across three areas:

- Governance
  - Provide sound governance
  - Overall program management
- Management
  - Project Development including design, and scoping and detailed budgets of projects.
  - Delivery of individual identified projects
- Administration
  - Funding breakdown.
  - Funding acquittal.
  - Program agreements.

#### Formal Agreement

This GP should be read in conjunction with the Multi-criteria Analysis (MCA) Methodology documents that provide operational details about how the work will be delivered.

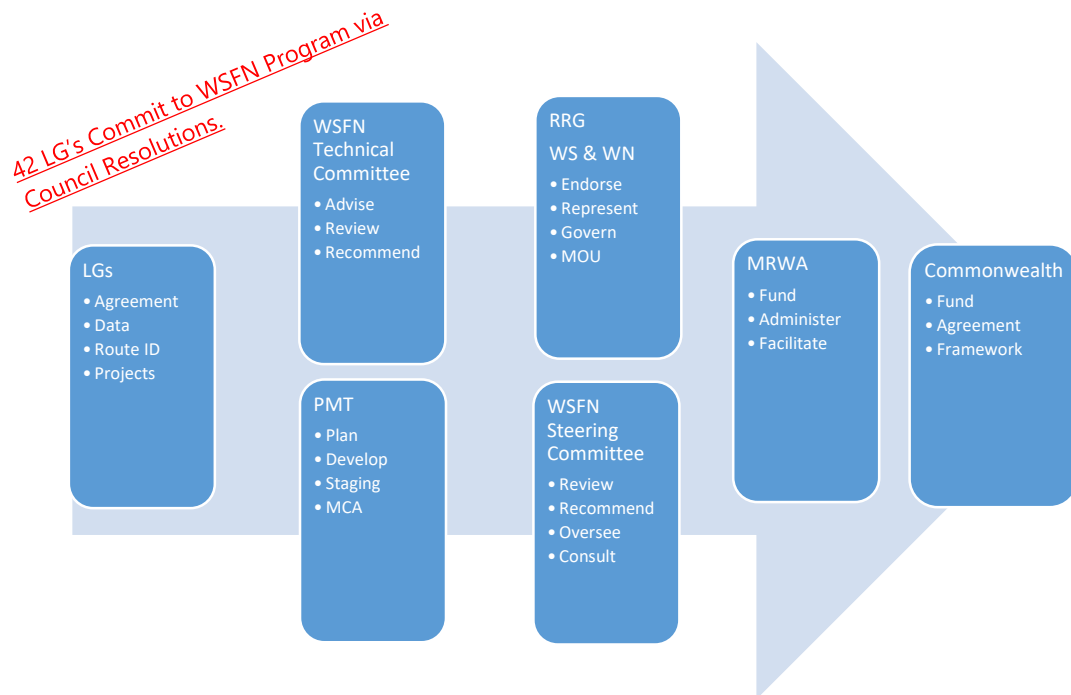
All 42 Local Governments have formalised their commitment to WSFN Program, to be eligible for funding and project consideration, via a formal resolution of Council, which entailed the presentation and acknowledgement of the following WSFN program documents:

- Project Governance Plan
- Program Delivery Plan
- MCA Methodology.

The 42 Council resolutions have been collated as addendums to a formal agreement in the form of a Memorandum of Understanding that the Regional Road Group will sign with the Commonwealth and State Governments on behalf of all 42 LGs associated with the WSFN program. This formalises the ongoing commitment to the program.

## 4 GOVERNANCE STRUCTURE

The figure shows the governance structure for the Wheatbelt Secondary Freight Network.



The Minister for Transport is the overall funding approving authority for the WSFN. However, in a practical sense, the determination of projects and distribution of funding to those projects within the program will be determined by the WSFN. The practice for the approval of projects and distribution of funds within is maintained through the workings of the SC.

MRWA makes recommendations to the Minister of Transport for the approval of funding for the program.

Local Government provide representation on the RRG's, the Steering Committee and/or the Technical Committee. Local Governments provide submissions for funding under the WSFN and take part in the priority and determination process of those submissions through the above groups.

The RRG's approve endorsements from the Steering Committee and monitor the implementation of the projects from the program within their own region.

The Wheatbelt Secondary Freight Network Steering Committee (SC) comprises equal representation from the Wheatbelt North Regional Road Group (WNRRG) and the Wheatbelt South Regional Road Group (WSRRG). The SC oversees and monitors the distribution of funds as provided for under the Wheatbelt Secondary Freight Network and the delivery of the program.



## 5 DELEGATIONS AND APPROVALS

The following table provides an overview of the delegations and approval authorities for each relevant stakeholder group associated with WSFN program governance and delivery.

Document	Individual LGs	WSFN Program Management Team	WSFN Technical Committee	WSFN Steering Committee	RRG	42 LGs
<b>Formal Agreement</b>	Commit			Endorse	Approve	Commit
<b>Governance Plan</b>	Commit	Prepare		Endorse	Approve	Receive
<b>Program Delivery Plan</b>	Receive	Prepare		Endorse	Approve	Receive
<b>MCA</b>	Provide Information	Prepare	Recommend	Endorse	Approve	Receive
<b>Technical Documents</b>		Prepare	Recommend	Approve	Receive	Receive
<b>Annual Report</b>	Provide Information	Prepare	Recommend	Endorse	Receive	Receive
<b>Staging Plan</b>	Develop / Commit	Collate / Submit	Recommend	Approve	Receive	Receive
<b>Annual Program Budget</b>	Develop / Commit	Collate / Submit	Recommend	Approve	Receive	Receive
<b>Specific Projects</b>	Develop / Construct	Review / Submit	Recommend	Approve	Receive	Receive

## 6 COMMONWEALTH GOVERNMENT

The Commonwealth Government has committed to providing funding for the development and delivery of the WSFN program.

The Commonwealth Government will:

- Provide guidance regarding program delivery and funding arrangements for the WSFN program in-line with Commonwealth requirements.
- Note Agreement between the 42 Local Governments of Wheatbelt North & Wheatbelt South Regional Road Groups (RRGs) regarding on-going support for investment in the WSFN and governance arrangements.
- Approve annual program plan through the Program Proposal Report (PPR).
- Provide funding to the State Government via Main Roads Western Australia in alignment with agreed milestones.

## 7 STATE GOVERNMENT

Main Roads Western Australia (MRWA) will represent the State Government in financial arrangements with the Commonwealth Government and provide the link between the Commonwealth Government and the WSFN. MRWA will review the Project Proposal Reports submitted by WSFN prior to submission to the Commonwealth for approval and will provide a reporting link between the Commonwealth and WSFN for monthly progress of the Program.

Commonwealth and State Government funding will be managed through MRWA. MRWA will fulfil the public financial administration role as it does with the Regional Road Groups.

- MRWA to administer Commonwealth and State Government funds.
- Reporting implementation of the WSFN Program will be an additional funding stream within the Wheatbelt North and Wheatbelt South Regional Road Groups.

To enable the release of Commonwealth government funds, a Project Proposal Report (PPR) must be submitted to the Commonwealth Government for approval. The PPR is of similar nature to a business case of the project. In submitting the PPR to the Commonwealth, which will enable approval for the release of Commonwealth funding and payments, MRWA will confirm that the PPR in accordance with Commonwealth requirements and that the projects have been delivered in accordance with the PPR as amendment from time to time.

A key aspect of the approval process of the PPR is for the Program to have an Indigenous Participation Plan (IPP), which is submitted with the PPR for approval. The IPP sets out the indigenous employment and indigenous business expenditure targets for the Program, which flow down to each project within the Program.

## 8 42 WHEATBELT REGION LOCAL GOVERNMENTS

The 42 Local Governments of the Wheatbelt Region have formalised their commitment to WSFN Program, to be eligible for future funding and project consideration, via a formal resolution of Council, which entailed the presentation and acknowledgement of the follow WSFN Program documents:

- Program Governance Plan
- Program Delivery Plan
- MCA Methodology.

They have provided necessary data to be utilised as part of MCA process and Delivery Plan development by identifying routes and assessing deliverability within the timeframes and parameters of the WSFN Program.

## 9 WHEATBELT NORTH AND WHEATBELT SOUTH REGIONAL ROAD GROUPS

The WSFN Program will use existing governance structures and decision-making processes within the Wheatbelt North (WN) and Wheatbelt South (WS) Regional Road Groups (RRG).

The RRGs will make decisions in accordance with agreed processes and procedures based upon advice from WSFN Steering Committee and the GP.

Their specific roles and responsibilities will entail:

- WS & WN RRGs to enter into a formal agreement representing all 42 LGs confirming their inclusion in WSFN program.
- Receive and acknowledge SC decisions.
- Approve the WSFN Governance Plan.
- Approve Multi Criteria Assessment as recommended by the SC.
- Receive and Note the Annual Report as presented by the SC.
- Approve the Program Delivery Plan.
- Receive and note the Annual Program Budget

When approving or endorsing items above, if the RRG's cannot come to an agreed position it will be referred to a mediation group comprising of RDA-W, WALGA and MRWA.

## 10 WHEATBELT SECONDARY FREIGHT NETWORK STEERING COMMITTEE

The Steering Committee (SC) consist of Wheatbelt North and Wheatbelt South RRG representatives and has oversight of the development and delivery of the Wheatbelt Secondary Freight Network.

The Terms of Reference listed below apply to the role and activities of the SC. The SC oversees and monitors the distribution of funds as provided for under the WSFN and the delivery of the WSFN program. The SC also monitors the expenditure of the overall program and where appropriate, may redistribute funds to ensure the timely and best use of available resources.

### 10.1 Role and Responsibilities

The role of the Steering Committee is to provide strategic advice and direction to the WSFN program and ensure alignment with government and stakeholder requirements.

The SC shall be responsible for:

- Recommending the WSFN program (prioritisation of the nominated routes for the WSFN via MCA process) to the WNRRG and WSRRG for approval.
- On an annual basis, approve delivery projects and allocate project funding against an agreed scope and budget with individual LGA's, based on the approved program.
- Monitoring project delivery, including budget acquittal
- Recommending any variations / changes to the approved program to the WN and WS RRG's for approval.
- Review and recommend the multi-criteria analysis process and basis of design to the RRG's for approval.
- Monitoring the delivery and acquittal of funded projects.
- Redistributing funds between projects in the approved program to suit delivery progress/schedules.
- Reviewing individual WSFN procedures.
- Set and be responsible for these procedures covering the administration and functioning of the WSFN.
- Responding with appropriate strategies when funding changes are made under the WSFN.
- Providing political representation with Commonwealth and State governments as well as the Wheatbelt LGA's.
- Approval of engagement of Program Director.

- Approval of delegation of authority and assignment of responsibilities of Program Director.
- Conduct periodic performance and development reviews of the Program Director's performance of their role in the WSFN.
- Approval of engagement of Program Manager.
- Approval of delegation of authority and assignment of responsibilities of Program Manager.
- Endorse the PPR and IPP for the Program for submission to the Commonwealth (via MRWA).
- Develop and execute a Memorandum of Understanding with the Program Host organisation for the engagement of the Program Management Team (PMT).
- Annual review of Program risks and risk management strategies as developed, reviewed and documented by the TC.

Subject to the endorsement of the WS and WN RRG's and MRWA, the overall program is submitted to the Commonwealth Minister for Transport for approval.

## **10.2 Management and Administration**

### **10.2.1 Membership**

The SC membership shall be made up of the following:

- 8 voting members (1 elected member from each of the 8 Sub-Regional Road Groups (SSRG's) within the Wheatbelt Region)
- 5 non-voting members
  - WSFN Program Director;
  - member from WA Local Government Association (WALGA);
  - member from Regional Development Australia – Wheatbelt (RDA-W);
  - member from Main Roads Western Australia (MRWA); and
  - member from Wheatbelt Development Commission (WDC).

The SRRG elected members are nominated to the Steering Committee for a two year term at the first RRG meeting following the LG elections.

### **10.2.2 Chairperson**

The Chairperson shall be the elected from the nominated SRRG members at the first WSFN Steering Committee meeting following the LGA elections. If the Chairman resigns, a new Chairperson shall be elected at the next SC meeting following the resignation. The Chairperson will be elected for a two year term (or remainder there-of if the elected following resignation of previous Chairperson).

Should the Steering Committee be unable to agree on a nominated Chairperson within this first meeting, then it will be referred to a mediation group comprising of senior officers appointed by RDA-W, WDA, WALGA and MRWA.



### **10.2.3 Deputy Chairperson**

The Deputy Chairperson shall be the elected from the nominated SRRG members at the first WSFN Steering Committee meeting following the LGA elections. If the Deputy Chairman resigns, a new Deputy Chairperson shall be elected at the next SC meeting following the resignation.

The Deputy Chairperson will be elected for a two year term (or remainder there-of if the elected following resignation of previous Deputy Chairperson).

The Deputy Chairperson shall undertake the duties of the Chairperson in the absence of the Chairperson.

### **10.2.4 Administration**

The WSFN Program Management Team (PMT) will provide administrative support to the SC.

### **10.2.5 Observers**

Members of the SC may invite to their meetings support staff and other personnel who would assist with matters under consideration. The WSFN Program Manager will attend SC meetings.

### **10.2.6 Voting and Decision Making**

All voting members are entitled to one vote. Decisions shall be by simple majority. If there is no majority, then the Chairperson shall cast an additional vote.

### **10.2.7 Conflict of Interest**

Members making decisions on, or Local Government employees and other persons giving advice to the SC on, WSFN matters have obligations to act honestly and responsibly in carrying out their functions.

Generally, those obligations include the disclosure of financial interests at SC meetings.

Members, Local Government employees and other persons giving advice must also be mindful of their obligation to deal with personal interests not considered as financial interests.

Reference should be made to the Government of Western Australia Department of Local Government Operational Guideline 20 – Disclosure of Financial Interest at Meetings and operational Guideline 1 – Disclosure of Interests Affecting Impartiality for guidance on definitions and disclosure of interests. A copy of these Guidelines are at Attachment 3.

Members, Local Government employees and other persons giving advice must declare any actual or perceived conflict of interest in any action, decision or determination being made by the SC before the SC makes an action, decision or determination on the matter.

An employee or person providing advice or a report should ensure that their interests are disclosed at the time they are asked to commence any work toward providing advice or a report, rather than after they have completed work on preparing the advice or report.

If a member discloses a financial interest in a matter being considered then:

- The disclosure must be recorded in the minutes of the meeting and include the

nature and extent of the interest;

- The member with the interest must not discuss or vote on the action, decision or determination and must leave the meeting while the matter is being considered.

If there are not enough voting members remaining to form a quorum, a special meeting must be called and a resolution on the matter passed by the voting members.

If a member discloses an interest affecting impartiality in a matter being considered then:

- The disclosure must be recorded in the minutes of the meeting and include the nature and extent of the interest.

The member may then stay in the room and participate in the debate and votes. Following disclosure of an interest affecting impartiality, the members involvement in the meeting continues as if no interest existed.

### **10.2.8 Dispute Resolution**

If there is a dispute between members of the SC, the parties to the dispute must meet and discuss the matter in dispute, and, if possible, resolve the dispute within 14 days after the dispute comes to the attention of all the parties.

If the parties are unable to resolve the dispute at the meeting then it will be referred to a mediation group comprising of senior officers appointed by RDA-W, WALGA and MRWA.

### **10.2.9 Meetings**

The Chairperson, through the PMT, will develop an annual meeting timetable. A minimum of four meetings are to be held per year.

Meetings can be attended via electronic means by any or all participants. A quorum will be at least 50% of the number of voting members from each of the WS and WN RRG's.

The PMT will provide the agenda for meetings to the members within 5 working days prior to the meeting.

The PMT shall record minutes of its meetings and forward a copy to each Committee member, each RRG and each LGA. The draft meeting minutes will be forwarded to members within 7 working days after the meeting.

### **10.2.10 Delegated Representatives**

Each Steering Committee member, including the Chairperson, may delegate authority to a nominated person, to attend and otherwise represent the member.

## **10.3 Discretionary Powers**

The SC has the authority to adjust funding arrangements as appropriate, between projects within the approved prioritised routes of the WSFN program.

Any decision will be conveyed to the appropriate LGA and Regional Road Group secretariat for dissemination as appropriate.

## 10.4 Financial Monitoring

At each SC meeting, a financial report is tabled that includes funds expended to date and forecasts - end of financial year expenditures (AFYEs).

## 11 WHEATBELT SECONDARY FREIGHT NETWORK TECHNICAL COMMITTEE

The Technical Committee (TC) is a technical working group consisting of LGA representatives from both the WS and WN SRRG's, as well as the Program Management Team.

The role of the Technical Committee is to provide technical support, input and advice to key delivery components of the program.

These Terms of Reference shall apply to the role and responsibilities of the TC.

### 11.1 Role and Responsibilities

The role of the Technical Committee is to provide technical support, input and advice to key delivery components of the program

The responsibilities of the TC include:

- Recommend the Multi-Criteria assessment process to the SC.
- Review and recommend the Basis of Design to the SC.
- Recommend the prioritisation of the Program routes in accordance with the agreed Multi Criteria Assessment.
- Review 5-year Delivery Plan and recommend to WSFN SC.
- Prepare the Project Proposal Report (PPR) for the Program for submission to the Commonwealth to enable release of committed funding.
- Prepare and submit Indigenous Participation Plan to Commonwealth for approval.
- Review the project scope, design, and budgets.
- Review and recommend Annual Project Budgets to WSFN SC for endorsement
- Review and recommend project updates to WSFN SC as per the meeting schedule.
- Provide technical support to the WSFN Program Manager.
- Review of decisions disputed by LGA's.
- Review and provide recommendations of any formal requests received from individual Local Governments to WSFN SC.
- Facilitate Technical workshops with Local Governments to promote collaboration, knowledge sharing and upskilling.
- Sharing project knowledge and expertise between the WSFN delivery teams, WSFN PD and PM. Providing feedback of this knowledge to the respective SRRG's.
- Assisting PM in resolving any issues arising within SRRG's.
- Review of risks to the Program and developing mitigation strategies for these risks, document these risks within a risk register Risks to be reviewed on a regular basis.
- Review the Governance documents of the WSFN Project as relevant to the WSFN TC and recommend any changes to the WSFN SC for endorsement.

### 11.2 Management and Administration

#### 11.2.1 Chairperson

The Chairperson of the Technical Committee will be the WSFN Program Director.

### 11.2.2 Membership

The TC membership shall be made up of the following:

- 8 nominated members from the SRRG's within the Wheatbelt Region.
- WSFN Program Director.
- WSFN Program Manager.

The SRRG members are nominated to the Technical Committee for a two year term at the first RRG meeting following the LG elections.

The name of the nominated SRRG members must be provided to the PMT as soon as practicable after nominations are determined.

### 11.2.3 Voting and Decision Making

As far as practicable, decisions should be by consensus. Where voting is necessary, only SRRG nominated members will be voting representatives. Each voting member has one vote and decisions shall be by simple majority. If there is no majority, then the Chairperson shall cast a vote.

### 11.2.4 Conflict of Interest

Members making decisions on, or Local Government employees and other persons giving advice to the TC on, WSFN matters have obligations to act honestly and responsibly in carrying out their functions.

Generally, those obligations include the disclosure of financial interests at TC meetings.

Members, Local Government employees and other persons giving advice must also be mindful of their obligation to deal with personal interests not considered as financial interests.

Reference should be made to the Government of Western Australia Department of Local Government Operational Guideline 20 – Disclosure of Financial Interest at Meetings and operational Guideline 1 – Disclosure of Interests Affecting Impartiality for guidance on definitions and disclosure of interests. A copy of these Guidelines are at Attachment 3.

Members, Local Government employees and other persons giving advice must declare any actual or perceived conflict of interest in any action, decision or determination being made by the TC before the TC makes an action, decision or determination on the matter.

An employee or person providing advice or a report should ensure that their interests are disclosed at the time they are asked to commence any work toward providing advice or a report, rather than after they have completed work on preparing the advice or report.

If a member discloses a financial interest in a matter being considered then:

- The disclosure must be recorded in the minutes of the meeting and include the nature and extent of the interest;
- The member with the interest must not discuss or vote on the action, decision or determination and must leave the meeting while the matter is being considered.

If there are not enough voting members remaining to form a quorum, a special meeting must be called and a resolution on the matter passed by the voting members.

If a member discloses an interest affecting impartiality in a matter being considered then:

- The disclosure must be recorded in the minutes of the meeting and include the nature and extent of the interest.

The member may then stay in the room and participate in the debate and votes. Following disclosure of an interest affecting impartiality, the members involvement in the meeting continues as if no interest existed.

#### **11.2.5 Dispute Resolution**

If there is a dispute between members of the TC, the parties to the dispute must meet and discuss the matter in dispute, and, if possible, resolve the dispute within 14 days after the dispute comes to the attention of all the parties.

If the parties are unable to resolve the dispute at the meeting, then the issue shall be brought to the attention of the SC by the TC for resolution.

#### **11.2.6 LG Technical Committee Decision Review**

If a LGA does not agree with decisions made by the TC, the LGA shall engage the TC member from their SRRG to assist representing them a meeting of the TC to review the disputed decision. At the meeting an LGA representative will present a reasoning for their disagreement with the decision, including endorsement by their SRRG member. Following this, the TC will then review the decision.

#### **11.2.7 Meetings**

The Chairperson of the TC, assisted by the PMT, will develop an annual meeting timetable relating to the timetable of the SC. A minimum of 4 meetings is to be held each year and at other times as the Chairperson deems necessary to deal with matters in a timely way.

The TC meetings are to be held at least 2 weeks in advance of the WSFN SC meeting schedule in the following months:

- February – Budget Review
- May – Annual Program Completion Report
- August – Annual and Forward Program Commencement Review
- December – Annual Program Delivery Review

The PMT will provide the agenda for meetings to the members within 5 working days prior to the meeting.

Meetings can be attended via electronic means by any or all participants.

The PMT shall record minutes of its meetings and forward a copy to each TC member. The draft meeting minutes will be forwarded to members within 7 working days after the meeting. The final unconfirmed minutes will be forwarded within 7 days after final comments have been received from members.

#### **11.2.8 Delegated Representatives**

Each Technical Committee member, including the Chairperson, may delegate authority to a nominated person, to attend and otherwise represent the member.

### **11.2.9 Reporting Structure**

The TC shall record minutes of its meeting and provide a copy to each member, the SC and each RRG.

The TC shall make recommendations as required to the SC.

### **11.2.10 Observers**

Members of the TC may invite to their meetings support staff, other personnel or external technical expertise who would assist with matters under consideration.

### **11.2.11 Administration**

PMT shall provide administrative support to the TC. The PMT will provide the primary contact for the TC.

## 12 PROGRAM MANAGEMENT TEAM

The Program Management Team (PMT) is a team consisting of the Program Director (PD), Program Manager (PM) and Executive Officer (EO) as well as other staff as required to undertake the delivery of the WSFN program.

The PMT may also engage specific technical resources as and when is required, within the approved Delegation of Authority.

Key responsibilities for the PMT are as follows:

- Work with individual LGs to:
  - Prepare work programs for future years.
  - Prepare scope for future works to ensure consistency along identified routes.
  - Allocate budgets against agreed scopes.
- Engage consultants as required to deliver the program outcomes.
- Prepare reports on program progress for presentation to the SC (including current year progress, annual progress from previous year and overall progress of program).
- Update prioritisation of the identified routes in accordance with the agreed Multi Criteria Assessment process, and present to the TC for review and recommendation.
- Report on program progress (including financial) and decisions required to the SC.
- Responsibility for the delivery and budget of the WSFN program, as delegated by the SC.
- Presentation of progress reports to SC.
- Report on progress of the program to Main Roads on a monthly basis.
- Presentation of recommendations to the SC for endorsement.
- Refine design criteria and develop preliminary standards and designs
- Consolidate existing data to gain an understanding of road user requirements, the physical site, and environmental context and constraints
- Undertake a study of quantified issues and opportunities, for input into route prioritisation.
- Collation and review of existing road condition and traffic data and program scopes.
- Identify priority projects and the proposed scope and timing for staged implementation of planned network
- Refine a route prioritisation MCA tool and conduct analysis of selected routes.
- Develop and maintain a route staging plan.
- Collection of additional, more detailed road condition and traffic data and project scope refinement.
- Site visits including cursory visual inspections would be undertaken to support desktop activities and to inform gap assessment.
- Development of detailed investigation and survey of priority projects. Supporting investigations that may be required which would include feature survey, environmental surveys, traffic surveys, utility services investigations (such as potholing), geotechnical and hydrological investigation.
- Development of “approved” and funded shovel ready projects



- Allocation for specific design or engineering investigations for immediate priority works (environmental, geotechnical, survey, detailed design).

## **12.1 Program Director**

The Program Director (PD) shall lead the Program Management Team, with both the PM and the Executive Officer directly reporting to the PD.

Apart from the Program Manager, the PD is, within their delegation of authority as set out by the SC, responsible for the appointment of any other PMT personnel. The Program Director will oversee the work of the external technical consultants and will be the main contact for communication between the PMT and external consultants.

The Program Director reports directly and primarily to the SC.

The PD will conduct periodic performance and development reviews of the Program Manager's and Executive Officer's performance of their role in the WSFN.

The SC will make a recommendation to the RRGs to approve the appointment of the Program Director.

## **12.2 Program Manager**

The Program Manager (PM) is part of the Program Management Team.

The PM undertakes planning and coordination of activities associated with finalising the assessment, prioritisation and delivery of priority projects with relevant LGs.

## **12.3 Executive Officer**

The Executive Officer (EO) is part of the Program Management Team and provides administrative support to the team. The EO also provides administrative support to the SC and the TC.

## **12.4 Program Management Host**

The Program Management Host will be engaged by the SC. It is recommended that the Host engages or employs the Program Director, Program Manager and Executive Officer.

Specifics regarding the Host contract are to be determined via negotiation between the Host and the SC with a formal Memorandum of Understanding in place. The Host will be paid the costs of hosting from the program budget, and these will be paid directly by Main Roads.

## **12.5 Individual LGA's Project Development and Delivery**

The following provides an overview of the key roles required by individual LGA's with the development and delivery of on-ground works. It outlines how the PMT and LGA's will work together towards successful project delivery.

Stage	Details
<p><b>1. Program Delivery Plan</b></p>	<ul style="list-style-type: none"> <li>▪ PMT will develop a staging plan for program delivery, based on approved program.</li> <li>▪ Relevant LGAs will be informed of their proposed project and indicative budget, scope and year of delivery.</li> <li>▪ Identification of Funds required for a 4 year program set in advance by project priority lists.</li> <li>▪ Funding to be limited according to individual LGA ability to deliver works.</li> </ul>
<p><b>2. Project Scoping and Approval</b></p>	<ul style="list-style-type: none"> <li>▪ Priority projects will be determined via the MCA process.</li> <li>▪ Projects will be scoped and a detailed budget developed by individual LGA's in-conjunction with PMT.</li> <li>▪ Projects prioritisation will be undertaken via an MCA process by the PMT with input from relevant consultants as required and recommended by TC.</li> <li>▪ PMT will make recommendations to the SC for endorsement.</li> <li>▪ The SC will then forward endorsed recommendations through to the relevant WN or WS RRG.</li> </ul>
<p><b>3. Detailed Scoping, Design and Budget Development</b></p>	<ul style="list-style-type: none"> <li>▪ LGA's will refine detailed budgets and designs (if necessary) for Priority projects in line with the Basis of Design.</li> <li>▪ Provide final detail budgets and scope to PMT.</li> <li>▪ LGA's are to include projects in their annual budget for the proposed year.</li> <li>▪ LGA's to be responsible for all relevant approvals.</li> <li>▪ PMT to work with LGA's to verify budgets.</li> </ul>
<p><b>4. Delivery</b></p>	<ul style="list-style-type: none"> <li>▪ LGA's will be responsible for tendering, project management and delivery of each project in the proposed year.</li> <li>▪ LGA's to ensure indigenous engagement targets set within the Program IPP are incorporated within each individual project.</li> <li>▪ PMT to work with LGA's to provide technical assistance and advice during delivery.</li> <li>▪ Incorporate into annual capital works program.</li> <li>▪ Works already funded from other sources are not eligible for funding under this program.</li> <li>▪ Cannot use existing funding sources, other than own sources funds, as co-contribution (ie not RRG or Roads to Recovery or Blackspot or Commodity Route funding sources)</li> </ul>

## 13 FUNDING AND FUNDING ALLOCATION

Both Funding and Funding Allocations will be as per the approved Commonwealth and State funding for the Wheatbelt Secondary Freight Network and the approved WSFN program.

### 13.1 Funding Sources

The WSFN has been jointly funded between the Commonwealth, State and Local Governments. The funding split is noted in the table below:

Funding Source	Funding Ratio
<b>Commonwealth</b>	80%
<b>State</b>	13.3%
<b>LGA</b>	6.7%
<b>Total</b>	100%

### 13.2 Funding Allocations

The revenue determined in section 13.1 above is distributed on the basis of program management costs, project development costs and project delivery costs.

### 13.3 Funding Acquittal

Main Roads WA (MRWA) will represent the State Government in financial arrangements with the Commonwealth Department of Infrastructure, Transport, Cities and Regional Development and provide the link between the Commonwealth Government and the WSFN. MRWA will review the processes undertaken by RRGs, WSFN and associated LGs and approve when satisfied that these processes have been complied with.

Commonwealth and State Government funding will be managed through MRWA. MRWA will fulfil the public financial administration role as it does with the Regional Road Groups.

- MRWA to administer funds.
- Reporting implementation of the WSFN Program will be an additional funding stream within the Wheatbelt North and Wheatbelt South Regional Road Groups.
- Acquittal and review process for Certificates of Completion and Progress Payments is.
  - Progress Payment Certificate - First 40% (once project is approved).
  - Progress Payment Certificate - Second 40% (once project is commenced).
  - Completion Certificate - Final 20% (once project is completed).

### 13.4 Under or Over Expenditure

#### 13.4.1 Under Expenditure

If the final cost of a project is less than the approved budget allocation, the Local

Government will be paid the actual expenditure (less the one-third contribution) incurred subject to certification of satisfactory completion of the project.

The balance of the approved budget allocation is to be reallocated by the WSFN SC.

If the occasion arises where a Local Government has claimed payments in excess of the final project cost (less the 6.7% contribution) the total unexpended amount must be returned to the WSFN for redistribution.

#### **13.4.2 Over Expenditure**

Where a project is completed for more than the budget allocation the respective Local Government shall fund the shortfall.

A Local Government may apply to the WSFN SC to cover a funding shortfall in exceptional circumstances.

#### **13.5 Certificate of Completion (Attachment 4b)**

On completion of the project and with the final claim for payment (refer also section 13.9.3), the Local Government shall provide a Certificate of Completion (refer Attachment 4b) to MRWA together with a Project Completion Report supported with photographic evidence. This must include an accurate final cost, including expenditure detail as included in the original funding request. The Chief Executive Officer and the Works Supervisor/Engineer must co-sign this certificate prior to the balance of the funds being released to the Local Government.

#### **13.6 Delays in Program**

The WSFN shall monitor expenditure on approved roads projects with Local Governments to ensure funds will be expended and recouped within the financial year in accordance with the budget.

Where a Local Government cannot demonstrate acceptable progress on an approved project before December 31, the SC shall review and consider reallocating funds to the next highest priority project on the WSFN priority list. If the project is delayed and funding is reallocated in the current year, then the project will be placed in the forward program as the next priority project.

Every endeavour must be made to fully deliver the project scope and acquit the funds in the year of allocation. Under exceptional circumstances, extension of time may be considered by the Steering Committee.

A Local Government is to notify the PMT by no later than 30 November of any financial year, of circumstances in which WSFN project funding allocations are likely to remain unspent at the expiration of that financial year. These matters shall be referred to the TC for consideration and determination on the re-allocation of unspent funds for recommendation to the SC.

#### **13.7 Reporting**

MRWA, on behalf of WSFN, shall report to the Commonwealth on WSFN budget compared with actual expenditures. This report shall be at the project level and provide

reasons for any variations between the approved budget and actual expenditure incurred.

Project status information reports shall be prepared by the relevant LGA and forwarded to the Program Manager who is responsible for co-ordinating all reporting associated with the WSFN to MRWA.

Completion reports are to be certified by the Works Supervisor/Engineer and the Chief Executive Officer of the Local Government and forwarded to the Program Manager.

### **13.8 Local Government Project Signage Requirements**

All projects shall have signs installed as per the approved WSFN sign design.

## 14 SUMMARY OF KEY DATES

Attachment 1 summarises the timing of procedures undertaken by the RRG's, SC and TC in relation to delivery of the WSFN program.

The RRG's, SC and TC should develop a timetable for meetings to align with the requirements of the procedures shown in Attachment 1.

### ATTACHMENT 1 – TIMETABLE

The following timetable sets out a summary of dates relating to these procedures. This timetable allows sufficient time to complete budgetary processes and meeting Treasury requirements.

PROCESS STEP	END DATE
1 LG's to advise PMT of IPP stats and project status during construction and until Certificate of Completion has been submitted	monthly <sup>(2)</sup>
2 WSFN Steering Committee meeting Review progress and potential under-expenditure determine actions	December <sup>(2)</sup>
3 PMT notify SC of any likely carry over.	April <sup>(2)</sup>
4 Local Governments expend all distributions and provide PMT with Certificate of Completion.	July <sup>(3)</sup>
5 PMT provide annual summary of project expenditure to the SC.	July <sup>(3)</sup>

Notes: (1) for Next Financial Year; (2) for Current Financial Year; (3) for Prior Financial Year

## Dates Related to the Budget Process

PROCESS SEQUENCE		MONTH
1	LG's to review project scope and budget then submit to PM End of Month PMT to review and update delivery plan/next years budget	September <sup>(1)</sup>
2	WSFN Technical Committee meeting. Review proposed amendments and make recommendations to SC	December <sup>(1)</sup>
3	WSFN Steering Committee meeting Review recommendations and direct PTM to make adjustments	December <sup>(1)</sup>
4	WSFN Steering Committee meeting Review final Draft PPR and submit to RRG for notation	February <sup>(1)</sup>
5	PMT to submit PPR to Main Roads	February <sup>(1)</sup>
6	PMT to advise LGA's of approved project allocations so that the LG's can incorporate into their own budgets	February <sup>(1)</sup>
7	State Budget submitted to the Minister for Transport.	February <sup>(1)</sup>
8	State Budget approved by Parliament.	March <sup>(1)</sup>
9	WSFN Steering Committee meeting.	May <sup>(1)</sup>
10	Updated PPR with approved annual projects submitted to Minister for Transport's for approval.	April <sup>(1)</sup>
11	WSFN Steering Committee meeting.	August <sup>(1)</sup>

Notes: (1) for Next Financial Year; (2) for Current Financial Year; (3) for Prior Financial Year

## **ATTACHMENT 2 – WHEATBELT SECONDARY FREIGHT NETWORK ADMINISTRATIVE PROCEDURES**

(to be used as a guide)

### **Executive Support**

The WSFN PMT will provide the executive support and all other administrative, technical support to the SC and TC. The following is an outline of the support to be provided:

- Provide information to RRG's, SC, TC and Local Governments on annual program of works, indicative funding and other financial matters.
- Provide the necessary support to assist Local Governments in programming and prioritising projects.
- Provide minute takers for meetings, distribute the minutes to the RRG members and SC members.
- Provide the necessary administrative duties involved in the follow up of meeting action.

### **Records**

The following will be maintained by the PMT to support the RRG's, SC and TC:

- Correspondence File (which provides background information required to support action of the RRG).
- Meeting and agenda files (to ensure that ready access is available and records of Minutes maintained).
- Annual and Five Year Works Program including amendments.
- Summary of Payments of WSFN Funds to Local Governments.
- Certificates of Completion for WSFN Projects.
- An up to date Plans and Procedures.
- An up to date list of SC and TC membership.

### **Meetings**

#### **Timing and Venue**

An annual timetable will be established and meetings should be conducted on a regular basis. The date and venue of meetings to be determined by the RRG's, SC and TC. Consider holding meetings at locations equitable for all participants.



## Attachment 2 continued

### Meeting Agenda

PMT staff to prepare the agenda in consultation with Chairperson of the SC or TC.

#### Format:

- Chairperson to open meeting, welcome members and observers and call for apologies.
- Confirmation of Minutes of previous meeting.
- Business arising from previous minutes.
- Presentation of Advisory Committee Minutes since last SC/TC meeting.
- Inwards and Outwards Correspondence
- Reports:
  - Chairperson
  - Submissions from Local Governments
  - Recommendations to SC
  - Summary of payments made to Local Governments (recoups, audit forms).
  - Amendments to Program of Works.
- General Business.
- Future meeting dates.
- Meeting close.

The Agenda provided to each SC/TC member is to include the following:

- Minutes of the previous meeting.
- Summary of financial status and completion of projects.
- Copies of inward and outward correspondence.
- Any other relevant papers, maps etc. to assist the Group.

#### Correspondence:

In general, correspondence is to be dealt with in the following manner:

- SC/TC correspondence is addressed to the Chairperson.
- All correspondence dealing with WSNF Funding and SC/TC involvement is treated as inwards correspondence at the SC/TC Meetings.
- Urgent matters are referred by email (or facsimile) direct to the Chairperson, or otherwise presented at the SC/TC meeting.

## **ATTACHMENT 3 – DISCLOSURE OF INTERESTS GUIDELINES**



## 11.2 REQUEST FOR PERMISSION TO COLLECT NATIVE SEED

<b>File Reference</b>	<b>10.02</b>
<b>Disclosure of Interest</b>	Nil
<b>Applicant</b>	Greening Australia
<b>Previous Item Numbers</b>	No Direct
<b>Date</b>	20 July 2022
<b>Author</b>	Peter Bentley – Chief Executive Officer
<b>Authorising Officer</b>	Peter Bentley – Chief Executive Officer
<b>Attachments</b>	Nil

### Summary

Council to consider a request from Greening Australia to collect seed for revegetation projects.

### Background

Greening Australia is a not-for-profit organisation committed to restoring Australia's diverse landscapes and protecting biodiversity in ways that benefit communities, economies, and nature. The seed it collects is used for environmental restoration projects, where biodiversity and quality is paramount.

All of Greening Australia's seed management activities are conducted within the framework of the Florabank Guidelines. All representatives collecting seed for GAL are experienced in collecting native seed and are licensed under the Biodiversity Conservation Act 2016 and Biodiversity Conservation Regulations 2018. Any person collecting seed on behalf of GAL is required to abide by the conditions of this licence.

### Consultation

Nil other.

### Statutory Environment

*Local Government Act 1995*

### Policy Implications

There is no current Council policy regarding this matter

### Financial Implications

There are no direct financial impacts resulting from this item.

### Strategic Implications

<b>Shire of Goomalling Community Strategic Plan 2019-2028</b>	
	This matter is not directly dealt with within the Community Strategic Plan

### Comment/Conclusion

Council has supported this organisation with approval in the past.

### Voting Requirements

Simple Majority



## OFFICER'S RECOMMENDATION

That the Council:

Advise Greening Australia that permission is granted to collect seed under the following conditions:

- All persons collecting native seed are licensed according to the Biodiversity Conservation Act 2016 and Biodiversity Conservation Regulations 2018 and will abide by the conditions of this license
- Permission is for a twelve month period, commencing August 2022.
- This letter allows for collection only by Greening Australia Ltd staff members and supervised affiliates.
- Appropriate hygiene measures to be followed at all times to prevent the spread of plant disease and weeds.
- All care to be taken to avoid the disturbance of fauna habitat.
- All care to be taken to avoid any disturbance that may lead to soil degradation.

### **RESOLUTION 516**

***Moved Cr Ashton, seconded Cr Chester that Council endorses the Officer's recommendation.***

***CARRIED 6/0  
Absolute Majority***

## 12. MATTERS BEHIND CLOSED DOORS

Nil

## 13. INFORMATION BULLETIN

### **RESOLUTION 517**

***Moved Cr Chester, seconded Cr Ashton that the Information Bulletin for July 2022 has been received.***

***CARRIED 6/0  
Absolute Majority***

## 14. MEETING CLOSURE

The Shire President thanked everyone for their attendance and declared the meeting closed at 5.29 pm