



COMPLIANCE



## AGENDA

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# FINANCE AND GENERAL PURPOSE COMMITTEE

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15 FEBRUARY 2021



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**SHIRE OF WAGIN**  
**NOTICE OF MEETING**

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**Dear President and Councillors,**

**The next Finance and General Purpose Committee Meeting will be held**

**ON: Monday 15 February 2021**

**WHERE: Council Chambers, Shire Office, 2 Arthur Road, WAGIN**

**AT: 3:00pm**

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**Bill Atkinson**  
**CHIEF EXECUTIVE OFFICER**

*Note: That, under section 5.65 of the Local Government Act 1995, care should be exercised by all councillors to ensure that a 'financial interest' is declared and that they refrain from voting on any matters which are considered that may come within the ambit of the Act.*



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The Shire of Wagin advises that anyone who has any application lodged with the Shire of Wagin shall obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wagin in respect of the application.

**Bill Atkinson**  
CHIEF EXECUTIVE OFFICER



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## SHIRE OF WAGIN

Agenda for the Finance and General Purpose Committee Meeting to be held in the Council Chambers, Wagin on Monday 15 February 2021 commencing at 3pm

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## 1. OFFICIAL OPENING

The Chairperson, Cr Phil Blight opened the meeting at \_\_\_\_\_pm.

## 2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

### 2.1 ATTENDANCE

Cr Phillip Blight	Shire President (Chairperson)
Cr Bronwyn Hegarty	
Cr Bryan Kilpatrick	
Cr Jason Reed	
Bill Atkinson	Chief Executive Officer
Brian Roderick	Deputy Chief Executive Officer
Tegan Hall	Manager of Finance
Emily Edwards	Executive Assistant

### 2.2 APOLOGIES

Cr Greg Ball	Deputy Shire President
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## 3. PETITIONS/DEPUTATIONS/PRESENTATIONS

## 4. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

### 4.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act Section 5.60a

### 4.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6

### 4.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c

## 5. CONFIRMATION OF PREVIOUS MEETING MINUTES

### 5.1 MINUTES FROM THE FINANCE AND GENERAL PURPOSE COMMITTEE MEETING HELD 08 SEPTEMBER 2020



## COUNCIL DECISION

Moved Cr

Seconded Cr

That the minutes of the Finance and General Purpose Committee meeting held on 08 September 2020 and circulated to all Councillors, be confirmed as a true and accurate record.

Carried 0/0

## 6. CORRESPONDENCE AND REPORTS

### 6.1 REVIEW OF DELEGATIONS TO THE CHIEF EXECUTIVE OFFICER

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	11 January 2021
PREVIOUS REPORT(S):	June 2018
DISCLOSURE OF INTEREST:	The CEO will declare an impartiality interest as the delegations have a direct bearing of the extent of his authority to act on behalf of Council.
FILE REFERENCE:	CM.PO.1
ATTACHMENTS:	<ul style="list-style-type: none"><li>• Copy of current delegations <i>with highlighted recommended changes.</i></li></ul>

## OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That the Committee recommend to Council that Council confirm the delegations encompassed in the attached Register of Delegations and endorse the following changes:

- Delegation No 4 – Annual Report (Delete)
- Delegation No 16 – Firewood Collection on Road Reserves (Delete)
- Delegation No 19 – Media Authorisation (Delete)
- Delegation No 30 – Tendering for Goods and Services (Note changes to bring into consistency with Finance Policy 15 – Purchasing and Tender Guide)

Carried 0/0



## BRIEF SUMMARY

Council is required to review delegations to the Chief Executive Officer at least once every financial year.

## BACKGROUND/COMMENT

Council last reviewed its delegation to the Chief Executive Officer in June 2018. Whilst Council may delegate functions to the CEO (with some exceptions) the CEO, in turn, is empowered to delegate some functions to other staff.

References made in the Register to “*On Delegations*” have the status of guidance as to whom the CEO may in turn delegate some functions.

## CONSULTATION/COMMUNICATION

The functions previously delegated to the CEO remain largely current. Some recommended changes highlighted in the attachment are recommended by way of an update to the delegations.

## STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

### 5.42. Delegation of some powers and duties to CEO

- (1) A local government may delegate\* to the CEO the exercise of any of its powers or the discharge of any of its duties under —
  - (a) this Act other than those referred to in section 5.43; or
  - (b) the *Planning and Development Act 2005* section 214(2), (3) or (5).

### 5.43. Limits on delegations to CEO

A local government cannot delegate to a CEO any of the following powers or duties —

- (a) any power or duty that requires a decision of an absolute majority or a 75% majority of the local government;
- (b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph;
- (c) appointing an auditor;
- (d) acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph;
- (e) any of the local government’s powers under section 5.98, 5.98A, 5.99, 5.99A or 5.100;
- (f) borrowing money on behalf of the local government;
- (g) hearing or determining an objection of a kind referred to in section 9.5;
- (ha) the power under section 9.49A(4) to authorise a person to sign documents on behalf of the local government;
- (h) any power or duty that requires the approval of the Minister or the Governor;
- (i) such other powers or duties as may be prescribed.

[Section 5.43 amended by No. 49 of 2004 s. 16(3) and 47; No. 17 of 2009 s. 23.]

#### 5.44. CEO may delegate powers and duties to other employees

- (1) A CEO may delegate to any employee of the local government the exercise of any of the CEO's powers or the discharge of any of the CEO's duties under this Act other than this power of delegation.
- (2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.
- (3) This section extends to a power or duty the exercise or discharge of which has been delegated by a local government to the CEO under section 5.42, but in the case of such a power or duty —
  - (a) the CEO's power under this section to delegate the exercise of that power or the discharge of that duty; and
  - (b) the exercise of that power or the discharge of that duty by the CEO's delegate,

are subject to any conditions imposed by the local government on its delegation to the CEO.

- (4) Subsection (3)(b) does not limit the CEO's power to impose conditions or further conditions on a delegation under this section.
- (5) In subsections (3) and (4) —  
**conditions** includes qualifications, limitations or exceptions.

[Section 5.44 amended by No. 1 of 1998 s. 14(1).]

#### 5.45. Other matters relevant to delegations under this Division

- (1) Without limiting the application of sections 58 and 59 of the *Interpretation Act 1984* —
  - (a) a delegation made under this Division has effect for the period of time specified in the delegation or where no period has been specified, indefinitely; and
  - (b) any decision to amend or revoke a delegation by a local government under this Division is to be by an absolute majority.
- (2) Nothing in this Division is to be read as preventing —
  - (a) a local government from performing any of its functions by acting through a person other than the CEO; or
  - (b) a CEO from performing any of his or her functions by acting through another person.

#### 5.46. Register of, and records relevant to, delegations to CEO and employees

- (1) The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.
- (2) At least once every financial year, delegations made under this Division are to be reviewed by the delegator.
- (3) A person to whom a power or duty is delegated under this Act is to keep records in accordance with regulations in relation to the exercise of the power or the discharge of the duty.



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### **POLICY IMPLICATIONS**

If recommendations to this Report are adopted, the following policy will be impacted:

Works Policy 10 – Firewood Collection on Road Reserves – This would need to be revoked or amended.

### **FINANCIAL IMPLICATIONS**

Nil

### **STRATEGIC IMPLICATIONS**

Nil

### **VOTING REQUIREMENTS**

Absolute Majority



# DELEGATIONS REGISTER

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## INTRODUCTION

### Purpose of Delegating Authority

The aim of delegated authority is to assist with improving the time taken to make decisions within the constraints allowed by the relevant legislation. This is consistent with the Shire of Wagin's commitment to a strong customer service focus.

The Delegated Authority Register details the head of power for each delegation, including legislation and Council policies, to enable easier cross-referencing. The Register will be reviewed on an annual basis in accordance with the requirements of s. 5.46 of the *Local Government Act 1995*, with the coordination of the review to be performed by the Chief Executive Officer.

### Legislation

The *Local Government Act 1995* allows for a local government to delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the *Local Government Act 1995*, except for those listed in s. 5.43.

All delegations made by the Council must be by Absolute Majority [s. 5.42(1)].

Apart from the *Local Government Act 1995*, its regulations and the Shire of Wagin local laws created under the Act, a number of other pieces of legislation.

## DELEGATED AUTHORITY REGISTER

### Delegation by the Chief Executive Officer

Many of the pieces of legislation (including the *Local Government Act 1995*) which provide for delegation of authority by Council to the Chief Executive Officer also allow the Chief Executive Officer to further delegate a particular power or powers to another employee.

*It should be noted that the "On Delegations" referred to in this register may only have the status as guidelines for the CEO.*

Usually this delegation must be made in writing, and must include any conditions or limitations placed by Council on the original delegation. The Chief Executive Officer may usually also place additional conditions or limitations on the delegation as he or she considers necessary.

The Chief Executive Officer may also delegate the exercise of any power or the discharge of any duty granted under the *Local Government Act 1995* by right of his or her position as Chief Executive Officer, other than the power of delegation itself [s. 5.44].

Under s. 5.46(1) and s. 5.46(2) of the *Local Government Act 1995*, a Register of Delegations relevant to the Chief Executive Officer and other Shire employees is to be kept and reviewed at least once in every financial year. Officers are also required to keep certain records whenever they exercise a power or duty which has been delegated to them [s. 5.46(3)].

This record must contain the following information [Reg. 19 – *Local Government (Administration) Regulations 1996*]:

- How the person exercised the power or discharged the duty;
- When the person exercised the power or discharged the duty; and
- The persons or classes of persons, other than Council or committee members or employees of the local government, directly affected by the exercise of the power or discharge of the duty.

Officers with delegated powers are responsible for ensuring that the requirements of Reg. 19 are complied with.

A person to whom a power is delegated is considered to be a 'designated employee' under s. 5.74(b) of the *Local Government Act 1995* and is required to complete a Primary Return when commencing in the position and an Annual Return for each financial year thereafter.

**Delegation No:1                      Abandoned Vehicles**

<b>Date Adopted:</b>	24 April 2012 Minute #1896
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act 3.39 3.40 and 3.40A  
 "An employee authorised by a Local Government for the purpose may remove and impound and goods that are involved in a contravention that can lead to impounding"

**Legal (Subsidiary):**

**Other Comments/Instructions/Persons On-Delegated**

Council delegates its authority and power to remove and impound vehicle wrecks and to declare a vehicle as an abandoned wreck.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Manager of Works**

Delegation No:2

Blank

<b><i>Date Adopted:</i></b>	
<b><i>Date Last Reviewed:</i></b>	
<b><i>Policy Reference:</i></b>	

<b>Delegate:</b>	
<b><i>On-Delegated:</i></b>	
<b><i>Chief Executive Instruction:</i></b>	

**Legal (Parent):**

**Legal (Subsidiary):**

### Other Comments

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<b>Date Adopted:</b>	24 April 2012 Minute #1896
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act s 6.49  
"A Local Government may accept payment of a rate or service charge due and payable by a person in accordance with an agreement made with the person."

**Legal (Subsidiary):**

### Other Comments

Council delegates to the Chief Executive Officer the authority and power to accept payment of a rate service charge due and payable by a person in accordance with an agreement made with the person. Special payment agreements may be entered into for cases of special hardship for payment of rates, service charges, and domestic rubbish removal charges.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Manager of Finance  
Deputy Chief Executive Officer**

<b>Date Adopted:</b>	24 April 2012 Minute #1896
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	No
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act s5.53(1)  
"The Local Government is to prepare an annual report for each financial year."

**Legal (Subsidiary):**

### Other Comments

Council delegates its authority and power to the Chief Executive Officer to prepare an annual report for each financial year.

**Authorised Officer :-**

**Chief Executive Officer**

*Comment : This is a Statutory requirement for which the CEO is responsible. Delegation superfluous.*

*Recommended that this delegation be deleted.*

Delegation No:5

**Approval/Refusal Building Applications**

<b>Date Adopted:</b>	May 2002
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	Health/Building/Planning Policy # 4

<b>Delegate:</b>	EHO/BS
<b>On-Delegated:</b>	No
<b>Chief Executive Instruction:</b>	N/A

**Legal (Parent):** Building Act 2011

**Legal (Subsidiary):**

**Other Comments/Instructions/Persons On-Delegated**

Council delegates its authorisation and power to discharge of any of its duties to approve or refuse applications.

**Authorised Officers :-**

**Environmental Health Officer/Building Surveyor**

<b>Date Adopted:</b>	22 June 2010
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	Finance Policy # 9

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act 1995 S 3.24 and 9.10  
 “the powers given to a local government by this Subdivision can only be exercised on behalf of the local government by a person expressly authorised by it to exercise those powers”

**Legal (Subsidiary):**  
 1. Local Government (Financial Management) Regulations 1996

### Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to the Chief Executive Officer for the purpose of the Shire of Wagin’s accounts for certifying officers, and its authorisation policy is to clearly define which staff can authorise accounts to be paid and the extent of their authority with regards to authorisation limits.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Manager of Finance  
 Deputy Chief Executive Officer  
 Manager of Works**

Delegation No:7

**Authorised Officer Caravan Park & Camping Ground**

<b>Date Adopted:</b>	22 June 2010
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	None

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** CARAVAN PARKS AND CAMPING GROUNDS ACT 1995  
 "An Act to provide for the regulation of caravanning and camping, to control and license caravan parks and camping grounds, to provide for standards in respect of caravans, to amend certain Acts and for related purposes."

**Legal (Subsidiary):**  
 1. Schedule 4 of Regulations  
 2. Regulation 10 Illegal Camping

**Other Comments/Instructions/Persons On-Delegated**

Council delegates its authority and power to Authorise the Officers to enforce and control Caravan and Camping Grounds Local Government Act 1995.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Appointed as Authorised Officers under the Regulations as follows :-**

**Deputy Chief Executive Officer  
 Manager of Finance  
 Environmental Health Officer/Building Surveyor  
 WA Contract Ranger Services**

**Issue Infringement Notices Schedule 4 of Regulations:-**

**Deputy Chief Executive Officer  
 Manager of Finance  
 Environmental Health Officer/Building Surveyor  
 Manager of Works  
 WA Contract Ranger Services**

**Issue Infringement Notices Regulation 10 Illegal Camping :-**

**Deputy Chief Executive Officer  
 Manager of Finance  
 Environmental Health Officer/Building Surveyor  
 Manager of Works  
 WA Contract Ranger Services**

**Authority to Withdraw or Extend Infringement Notices :-**

**Deputy of Chief Executive Officer  
 Manager of Finance**

**Authority to Receive Payment of Modified Penalties under schedule 4 :-**

**Manager of Finance**

**Executive Assistant**

**Finance Officers**

**Clerical and Administration Officers**

<b>Date Adopted:</b>	22 June 2010
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761 26 February 2019 Minute #3956 22 October 2019 # 4139
<b>Policy Reference:</b>	None

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	No

**Legal (Parent):** Authorised Officers Dog Act 1976  
 “under the powers conferred by the Dog Act 1976 and under all powers enabling it, the Council of the Shire of Wagin resolved on 20<sup>th</sup> November 2001, to make the following laws”

**Legal (Subsidiary):**

### Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power for officers to enforce the Dog Act of 1976.

**Authorised Officers :-**

**Chief Executive Officer**

**On-Delegated :-**

**Deputy Chief Executive Officer  
 Manager of Finance  
 Environmental Health Officer/Building Surveyor**

**Manager of Works  
 Rangers – Mr Larry Stanbridge and Mr Robert McNamara  
 WA Contract Ranger Services – Mr Morne Pfister**

Delegation No:9

**Authorisation of Officers to exercise certain provisions about Land**

<b>Date Adopted:</b>	24 April 2012 Minute #1896
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	No
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act s3.24 & 3.25  
“the powers given to a Local Government by this Subdivision can only be exercised on behalf of the Local Government by a person expressly authorised by it to exercise those powers”

**Legal (Subsidiary):**

**Other Comments**

Council Delegates its authority and power to the Chief Executive Officer in respect to the issue of notices pursuant to section 3.25 to owners and occupiers of land requiring certain things to be done by the owner or occupier of that land pursuant to Schedule 3.1 of the Local Government Act 1995. Also to take what action is deemed necessary to recover the costs incurred in achieving the purpose for which a Notice was given pursuant to Section 3.25 of the Local Government Act 1995 from the persons who failed to comply with the said Notice, and also to do anything necessary, so far as practicable, to achieve the purposes for which a Notice was given pursuant to Section 3.25 of the Local Government Act 1995.

**Authorised Officer :-**

**Chief Executive Officer**

Delegation No:10

**Bushfire Polices 2 Suspend Prohibited & Restricted Burning Period, 3 Use of Council Equipment 6 Issuing Infringements**

<b>Date Adopted:</b>	April 1997
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	Bushfire Policies # 2, 3, & 6

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Bush Fires Act 1954  
“notifiable authority in relation to land upon which, or upon part of which, burning is intended to be carried out, means any government department which has land under its care, control and management adjoining the subject land which has requested the local government in whose district the subject land is situated to notify it of all variations made by the local government from time to time under section 17 or 18 of the Act”

**Legal (Subsidiary):**

**Other Comments/Instructions/Persons On-Delegated**

- (a) Council delegates its power and authority to Suspend Prohibited and Restricted Burning Period – authority to suspend or amend prohibited burning and restricted burning periods.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**In Conjunction with CBFCO**

- (b) Council delegates its power and authority use of council equipment to control bushfires within or bordering Wagin district.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Manager of Works**

- (c) Council delegates its power and authority to the issuing of infringements

**Authorised Officer :-**

**Chief Executive Officer**

Delegation No:11

**Clearing of Rural Road Intersections & Fence lines on Road Reserves**

<b>Date Adopted:</b>	Sept 2002
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	Works Policy # 4

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act 1995  
Section 5.42.

**Legal (Subsidiary):**

**Other Comments/Instructions/Persons On-Delegated**

Council delegates its authority and power to deal with requests to clear roadside vegetation along fence lines to the Chief Executive Officer in consultation with Councillors. Also for authority for Council maintenance works on Road Reserves in consultation with fence line clearing.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Manager of Works**

<b>Date Adopted:</b>	Dec 2008
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	Works Policy # 17

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act 1995 Section 3.50

“a local government may close any thoroughfare that it manages to the passage of vehicles, wholly or partially for a period not exceeding 4 weeks” Despite 3.50 a Local Government may partially and temporarily close a thoroughfare, without giving local public notice if the closure a) is for the purpose of carrying out repairs or maintenance; and b) is unlikely to have a significant adverse effect on users on the thoroughfare.

**Legal (Subsidiary):** Road Traffic Act 1974

### Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to the Chief Executive Officer to undertake the necessary consultation and action for closure of the thoroughfares to vehicles in cases of emergency or in connection with Council works, and to ensure that when works are carried out associated with fixing or altering the level of or alignment of a public thoroughfare that access by vehicles on or to land adjoining the thoroughfare can be reasonably provided.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Manager of Works**

<b>Date Adopted:</b>	24 April 2012 Minute #1896
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act 1995 s3.54  
 "If land reserved under the Land Administration Act 1997 is vested or placed under the control and management of a Local Government, it may do anything for the purpose of controlling and managing that land"

**Legal (Subsidiary):** Land Administration Act 1997 Section 5, Parks and Gardens Reserves Act 1995

### Other Comments

Council delegates its authority and power to the Chief Executive Officer to order the control of noxious weeds on Council managed land, as identified by the appropriate Government Agency.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Manager of Works**

<b>Date Adopted:</b>	24 April 2012 Minute #1896
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	*Policy Required*

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	No
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act 1995  
Section 5.4.4

**Legal (Subsidiary):**

### Other Comments

Council delegates its authority and power to the Chief Executive Officer to decide on donation requests up to the value of \$300.00.

**Authorised Officer :-**

**Chief Executive Officer**

Delegation No:15

## Dumping of Grain

<b>Date Adopted:</b>	May 2005
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	Health/Building/Planning Policy # 5

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Not Applicable

**Legal (Subsidiary):**

### Other Comments/Instructions/Persons On-Delegated

Council delegates authority and power to accept small quantities of grain in response to applications for dumping of wasted grain if in accordance with Council Health Policy # 5.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Environmental Health Officer/Building Surveyor**

Delegation No:16

## Firewood Collection on Road Reserves

<b>Date Adopted:</b>	Sept 1996
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	Works and Services Policy # 10

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Not Applicable

**Legal (Subsidiary):**

### Other Comments/Instructions/Persons On-Delegated

Council delegates authority and power to approve firewood permits with applications to be made in writing to the shire in accordance with Council Works and Services Policy 10.

**Authorised Officer:-**

**Chief Executive Officer**

**On-Delegated**

**Deputy Chief Executive Officer**

**Manager of Works**

**Manager of Finance**

*Discussion Point: - Should the Shire be authorising the removal of wood from road reserves? This seems contrary to intention of biodiversity protocols and protection of fauna. This matter is related to a separate agenda item on Council Works Policy 10 – Firewood Collection – Road Reserves.*

<b>Date Adopted:</b>	22 June 2010
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	Finance Policy # 6

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act 1995 Section 6.14 – invested in accordance with Part III of the Trustees Act 1962

“Power to Invest – subject to the regulations, money held in the municipal or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested in accordance with Part III of the Trustees Act 1962”

**Legal (Subsidiary):** Regulation 19, 28 and 49 Local Government (Financial Management) Regulations 1996

### Other Comments/Instructions/Persons On-Delegated

Council delegates authority and power to invest surplus funds in accordance with Council Policy (Finance Policy # 6).

**Authorised Officers :-**

**Chief Executive Officer**

**On-Delegated :-**

**Manager of Finance  
Deputy Chief Executive Officer**

Delegation No:18

**Legal Representation – Costs Indemnification**

<b>Date Adopted:</b>	Nov 2000
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	Finance Policy # 16

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	No
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act 1995  
Section 5.42.

**Legal (Subsidiary):**

**Other Comments/Instructions/Persons On-Delegated**

Authority to organise urgent Legal Representation, up to \$5000.00 where there is a need for urgent legal services prior to an application being able to be considered by Council.

**Authorised Officers :-**

**Chief Executive Officer**

<b>Date Adopted:</b>	22 June 2010
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act Division 2 Part 8  
 "Provides leadership and guidance to the community in the district, speaks on behalf of the local government"

**Legal (Subsidiary):**

### Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to the Chief Executive Officer and Shire President who are authorised spokespersons on behalf of Council.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Shire President**

**And CEO may delegate other Councillors as spokespersons**

*Discussion Point:*

*Section 2.8 (d) Of the Local Government Act provided that the President speaks on behalf of the local government.*

*Section 5.41 (f) of the Act provides that the CEO may speak on behalf of the local government if the President agrees.*

*Recommended that this delegation be deleted.*

Delegation No:20

**Payment of Accounts**

<b>Date Adopted:</b>	24 April 2012 Minute #1896
<b>Date Last Reviewed:</b>	25 June 2019 Minute # 4040
<b>Policy Reference:</b>	

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government (Financial Management) Regulation 12

“A payment may only be made from the municipal or trust fund – (a) if the Local Government has delegated to the CEO the exercise of its powers to make payments from those funds by the CEO; or (b) otherwise, if the payment is authorised in advance by a resolution of council.”

**Legal (Subsidiary):**

**Other Comments**

Council Delegates its authority and power to the Chief Executive Officer to make payments from the Municipal or Trust Fund provided:

1. A list of payments made is presented to Council, in accordance with Financial Management Regulation 13.
2. All cheques signed are to be by two authorised signatories. The Chief Executive Officer or Manager of Finance or Deputy Chief Executive Officer or Manager of Works or the Shire President.
3. The following procedure is to be implemented for the authorisation of payments made by Electronic Funds Transfer (EFT):
  - (i) A list of payments to be made by EFT is checked and authorised by the Chief Executive Officer or the Deputy Chief Executive Officer or the Manager of Finance
  - (ii) Online authorisation for the funds transfer is made by any two of the Chief Executive Officer or Manager of Finance or Deputy Chief Executive Officer or Manger of Works or Shire President.
  - (iii) Council is given a list of payments made by EFT each month as part of the financial statement sent out with the agendas.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Manager of Finance  
Deputy Chief Executive Officer  
Manager of Woks  
Shire President**

**Delegation No:21      Planning Applications**

<b>Date Adopted:</b>	16 March 1999
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	Health/Building/Planning Policy # 21

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Town Planning Scheme No. 2  
“the scheme applies to the municipal district of the Shire of Wagin. The scheme applies to the entire Shire, including Rural areas and town sites”

**Legal (Subsidiary):**

**Other Comments/Instructions/Persons On-Delegated**

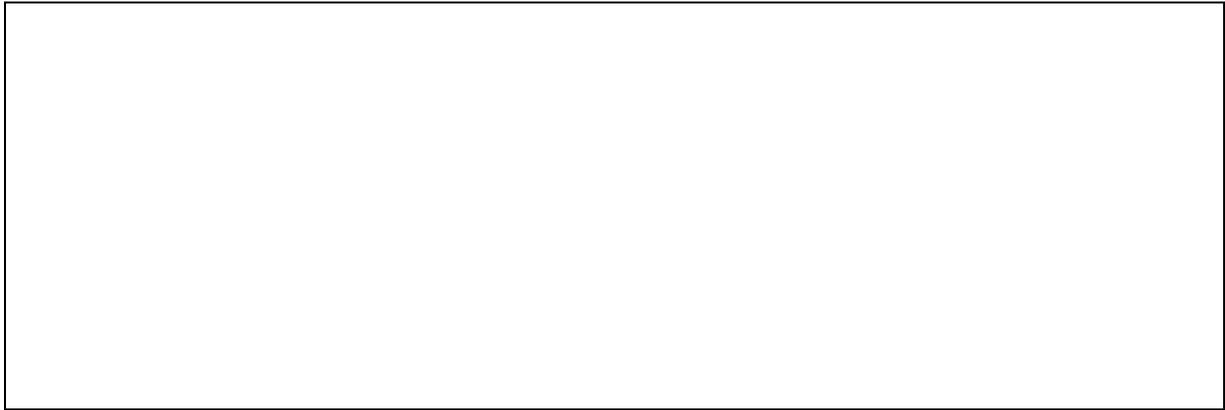
Council delegates authority to grant approval to Planning Applications for permitted uses which comply with all requirements of the Town Planning Scheme No. 2.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Environmental Health Officer/Building Surveyor  
Shire Planner (Contract)**



Delegation No:22      **Power and Duties - Food Act 2008**

<b>Date Adopted:</b>	24 April 2012 Minute #1896
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Food Act 2008  
“An Act providing for the safety and suitability of food for human consumption, and for related purposes.”

**Legal (Subsidiary):** Section 122 126 (2) 126 (6) 126 (7) of the Food Act 2008

**Other Comments**

Council delegates its authority and powers to the Chief Executive Officer the capacity to exercise and discharge all or any of the powers and functions of the enforcement agency in regard to the following sections of the Food Act 2008:

- Appoint authorised officers in accordance with section 122.
- Appoint designated officers to issue infringement notices in accordance with section 126 (2).
- Appoint designated officers to extend payment period for infringement notices or withdraw infringement notices in accordance with sections 126 (6) and 126 (7).

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Environmental Health Officer/Building Surveyor**

Delegation No:23

**Registration Officers Dog Act**

<b><i>Date Adopted:</i></b>	22 June 2010
<b><i>Date Last Reviewed:</i></b>	19 June 2018 Minute #3761
<b><i>Policy Reference:</i></b>	None

<b><i>Delegate:</i></b>	CEO
<b><i>On-Delegated:</i></b>	Yes
<b><i>Chief Executive Instruction:</i></b>	No

**Legal (Parent):** Authorised Officers Dog Act 1976

“the Act to amend and consolidate the law relating to the control and registration of dogs and the obligations and rights in persons in relations thereto, and for incidental and other purposes”

**Legal (Subsidiary):**

### Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to enable the officers authorised to deal with matters pertaining to the Dog Act of 1976.

**Authorised Officer :-**

**Chief Executive Officer**

**On Delegated :-**

**Deputy Chief Executive Officer  
 Manager of Finance  
 Environmental Health Officer/Building Surveyor  
 Customer Services Officer  
 Executive Assistant  
 Finance Officer - Payroll  
 Finance Officer - Rates  
 Administration Officers  
 WA Contract Ranger Services**

### Delegation No:24      Road Train Permits

<b><i>Date Adopted:</i></b>	Feb 2000
<b><i>Date Last Reviewed:</i></b>	19 June 2018 Minute #3761
<b><i>Policy Reference:</i></b>	Works Policy # 5

<b><i>Delegate:</i></b>	CEO
<b><i>On-Delegated:</i></b>	Yes
<b><i>Chief Executive Instruction:</i></b>	Yes

**Legal (Parent): Road Traffic Act 1974**  
 Permits are required to operate Restricted Access Vehicles (RAVs) in WA and are an instrument issued by the Commissioner of Main Roads Western Australia to grant access to these vehicles to certain parts of the road network under specific operating conditions. All RAVs require a permit, unless they are exempted under an exemption notice issued by either the Commissioner of Main Roads or the Director General, Transport.

**Legal (Subsidiary):**

### Other Comments/Instructions/Persons On-Delegated

Council has delegated authority and power to endorse permits and for approved roads in conjunction with the Shire President and the Chief Executive Officer.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Shire President  
Manager of Works**

### Delegation No:25      Septic Tanks Approval

<b><i>Date Adopted:</i></b>	August 2006
<b><i>Date Last Reviewed:</i></b>	19 June 2018 Minute #3761
<b><i>Policy Reference:</i></b>	

<b><i>Delegate:</i></b>	CEO
<b><i>On-Delegated:</i></b>	Yes
<b><i>Chief Executive Instruction:</i></b>	Yes

**Legal (Parent):** Health Act 1911  
Treatment of Sewage and Disposal of Effluent  
and Liquid Waste Regulations

**Legal (Subsidiary):**  
1. Health (Treatment of Sewerage and Disposal of  
Liquid Waste) Regs 1974 Reg 4 and Reg 10 (2)

### Other Comments/Instructions/Persons On-Delegated

Council delegates authority and powers to Environmental Health Officer of the Shire of Wagin to exercise and discharge powers conferred on the Local Government for the purpose of Regulation # 4 of the Health Regulations.

**Authorised Officers :-**

**Chief Executive Officer**

**On-Delegated :-**

**Environmental Health Officer/Building Surveyor**

**Delegation No:26      Swimming Pool Inspections**

<b><i>Date Adopted:</i></b>	May 2002
<b><i>Date Last Reviewed:</i></b>	19 June 2018 Minute #3761
<b><i>Policy Reference:</i></b>	Health/Building/Planning Policy # 1

<b><i>Delegate:</i></b>	CEO
<b><i>On-Delegated:</i></b>	Yes
<b><i>Chief Executive Instruction:</i></b>	Yes

**Legal (Parent):** Building Act 2011

**Legal (Subsidiary):**  
1. Building Regulations 2012  
As 1926.1 – 1993 Incorporation amendment 1 only

**Other Comments/Instructions/Persons On-Delegated**

Council delegates its authority and power to conduct private swimming pool inspections.

**Authorised Officers :-**

**Chief Executive Officer**

**On-Delegated :-**

**Environmental Health Officer/Building Surveyor**

Delegation No:27

**Townscape Painting Subsidies**

<b>Date Adopted:</b>	Dec 2008
<b>Date Last Reviewed</b> :	19 June 2018 Minute #3761
<b>Policy Reference:</b>	Finance Policy # 7

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act 1995  
Section 5.42.

**Legal (Subsidiary):**

**Other Comments/Instructions/Persons On-Delegated**

Council delegates its authority and power to approve subsidies for 1/3 cost up to \$2,000.00 subject to policy guidelines.

**Authorised Officers :-**

**Chief Executive Officer**

**On-Delegated :-**

**Townscape Committee**

Delegation No:28

**Use of Common Seal**

<b>Date Adopted:</b>	Nov 2008
<b>Date Last Reviewed:</b>	19 June Minute #37612018
<b>Policy Reference:</b>	Council Policy # 3

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act 1995 2.5(2)

“The Local Government is a body corporate with perpetual succession and a common seal”

**Legal (Subsidiary):**

**Other Comments/Instructions/Persons On-Delegated**

Council delegates its authority and power to apply seal to any legal document requiring the Shire President and the Chief Executive Officer’s signatures without resolution of Council.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Shire President**

<b>Date Adopted:</b>	Nov 2012
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Yes
<b>Chief Executive Instruction:</b>	Yes

**Legal (Parent):** Local Government Act 1995  
2.5(2)

"The Local Government is a body corporate with perpetual succession and a common seal"

**Legal (Subsidiary):**

#### Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to decide to grant permission to town residents to house more than two dogs at any one property.

**Authorised Officer :-**

**Chief Executive Officer**

**On-Delegated :-**

**Deputy Chief Executive Officer**

**Delegation No:30      Tendering for Goods and Services**

<b>Date Adopted:</b>	24 June 2014
<b>Date Last Reviewed:</b>	19 June 2018 Minute #3761
<b>Policy Reference:</b>	

<b>Delegate:</b>	CEO
<b>On-Delegated:</b>	Not Applicable
<b>Chief Executive Instruction:</b>	

**Legal (Parent):**

1. Local Government Act 1995, Section 3.57.
2. Local Government Act 1995, Section 5.42.

**Legal (Subsidiary):**

1. Local Government (Financial Management) Regulations 1996, as amended

**Other Comments/Instructions/Persons On-Delegated**

Council delegates its authority and power to the Chief Executive Officer to -

- 1.0 Call tenders for works or services prior to entering in to contract with others in respect to supply of goods or services exceeding ~~\$150,000;~~ \$250,000
- 2.0 Call tenders for the provision of works or services not exceeding a value of ~~\$150,000~~ \$250,000 and to accept what is to be deemed the most advantageous tender;
- 3.0 ~~(Delete) Determine that the Shire has good reason to believe that, because of the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier and not publicly invite tenders before the Shire enters into a contract for the supply of goods or services even though the consideration under the contract is, or is expected to be, worth more than \$100,000;~~
- 4.0 **( Renumber to 3.0)** Determine in writing the criteria for deciding which tender should be accepted, subject to Regulation 14(2a) of the Local Government (Functions and General) Regulations 1996;

Subject to-

- (i) Tenders called subject to (1) and (2) above, are to comply with Council's Purchasing/~~Tender Guide~~ Policy.
- (ii) The goods or services being listed in the Shires Adopted Annual Budget;
- (iii) The criteria, once determined in ~~(4)~~ (3) above, it is to be incorporated in the tender documentation.

*Discussion Point: - Changes as indicated recommended to bring into consistency with Councils Policy 15 PURCHASING TENDER GUIDE*



## 6.2 POLICY ITEM REVIEW – FIREWOOD COLLECTION ROAD RESERVES

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	18 January 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.PO.1
ATTACHMENTS:	<ul style="list-style-type: none"><li>Works Policy 10 – Firewood Collection on Road Reserves</li></ul>

### OFFICER RECOMMENDATION

**Moved Cr**

**Seconded Cr**

**That the Committee recommend to Council;**

- 1. That Works Policy 10 – Firewood Collection Road Reserves be revoked.**

**OR**

- 2. That Works Policy 10 – Firewood Collection Road Reserve be amended to:**

### 10. FIREWOOD COLLECTION ON ROAD RESERVES

That Council allow firewood to be harvested on Public Road Reserves as policy with the following conditions:

Firewood is salvaged from activities where clearing has been undertaken lawfully either under a native veg clearing exemption or via a native veg clearing permit and that the firewood is not being used for commercial purposes.

1. the wood is for personal use only, and is not sold; and
2. the salvage wood taken is sourced only from wood that would, in any case be removed from the road reserve as part of legitimate road management operations by the road management authority or their agents and,
3. the person collecting salvage wood carries the written authorisation of the appropriate road reserve managing authority; and,
4. the salvage wood is removed in sections no longer than 45 cm.
5. the applicant s responsible for obtaining any other approvals that may be necessary from State Government agencies or Departments.

Note that any other wood product taken for sale or other commercial purposes (for example wood kilns) from road reserves will still need to be taken under an appropriate licence issued by the DBCA who issue flora licences, and DWER who issue clearing permits.



Council to include the following conditions:

- i. That for the taking of firewood from road reserves no trees are to be felled at any time.
  - ii. Timber is only to be taken off the ground
  - iii. All sites are to be left in a safe, clean and tidy state prior to leaving a site.
  - iv. The wood collection activities are not to in any way cause a hindrance or hazard to road users.
  - v. Council may revoke its approval at any time by notification.
  - vi. Maximum period to be 12 months from date of issue.
6. That Council delegate authority to the Chief Executive Officer to grant approval for firewood taking from road reserves subject to the above conditions and that all such approvals be made in writing.

**Carried 0/0**

### **BRIEF SUMMARY**

Council is being requested to consider the future of allowing firewood collection on road reserves under its care control and management. This report offers alternative recommendations in order of preference.

This review was initiated when reviewing Council policies and the key strategies in the Shires Community Plan 2020 -2030. Strategy 4.1 under Town and Natural Environment requires:

***Continued monitoring and response to environmental issues facing the Shire.***

### **BACKGROUND/COMMENT**

Council Works Policy 10 – *Firewood Collection Roads Reserves* governs the conditions under which approval may be given for firewood to be removed from Shire road reserves.

This policy states:

## **10. FIREWOOD COLLECTION ON ROAD RESERVES**

That Council adopt the Department of Environment and Conservation's Firewood on Public Road Reserves as policy with the following additions:

"DEC will not enforce the requirement that persons collecting salvage wood for use as firewood from road reserves hold a flora license for that purpose provided:

1. the wood is for personal use only, and is not sold; and
2. the salvage wood taken is sourced only from wood that would, in any case be removed from the road reserve as part of legitimate road management operations by the road management authority or their agents and,
3. the person collecting salvage wood carries the written authorisation of the appropriate road reserve managing authority; and,
4. the salvage wood is removed in sections no longer than 45 cm.

Note that any other wood product taken for sale or other commercial purposes (for example wood kilns) from road reserves will still need to be taken under an appropriate licence issued by DEC”.

Council includes also the following conditions:

- i. That for the taking of firewood from road reserves no trees are to be felled at any time.
  - ii. Timber is only to be taken off the ground
  - iii. All sites are to be left in a safe, clean and tidy state prior to leaving a site.
  - iv. The wood collection activities are not to in any way cause a hindrance or hazard to road users.
  - v. Council may revoke its approval at any time by notification.
  - vi. Maximum licence period to be 12 months from date of issue.
5. That Council delegate authority to the Chief Executive Officer to grant approval for firewood taking from road reserves subject to the above conditions and that all such approvals be made in writing.

As the Department of Conservation has been superseded, an enquiry was made with the regional office of the Department of Biodiversity, Conservation and Attractions (DBCA) to ascertain if the policy now reflected the current position of the Department.

Advice was given that when the change was made from the Department of Environment and Conservation to DBCA the section of the department that dealt with clearing regulations moved to the Department of Water and Environmental Regulations, DWER now deals with all of the native vegetation clearing. DBCA manage the CALM Act which relates to managing the reserve system and the new Biodiversity Act.

Mr Peter Lacy, Conservation Coordinator (Fauna) DBCA Wheatbelt, in conjunction with Wildlife Officers has suggested some modifications to the Shires existing policy which are reflected in *Recommendation 2* to this report.

It should be noted that this departs from the Shires existing policy in that it limits firewood collection to wood that would otherwise be removed (salvaged wood) as a result of Shire roadwork clearing operations.

A further suggestion from DBCA is that the Shire implement a similar process to DBCA by maintaining a register of permits issued approving of the taking of firewood from Shire reserves and to provide a map in order that the permit holders limit their collection of firewood to approved areas.

Realistically, given the very limited amount of wood that would be available for firewood purposes, very few permits would be likely be issued.

***The fundamental question for Council to consider is really whether it should be permissible for firewood to be taken from any of the reserves under its care control and management.***

On one hand, people wish to access wood for heating. On the other hand, there is an environmental consequence in removing habitat and corridors for fauna, some species of which are threatened such as the *Red-Tailed Phascogale*. The range of this species has significantly diminished, and Wagin is one of its few remaining habitats of note.

The Wagin Woodanilling Landcare Zone has a program of supplementing natural habitat with nesting boxes and is currently providing water points at some reserves within the Shire for



native fauna. Allowing firewood to be taken from reserves thereby reducing habitat, appears to be in direct conflict with efforts being taken to conserve native fauna.

Most people requiring firewood would have made arrangements to source wood from private property or from contractors. An enquiry with the Principal of *Great Southern Waste* which manages the Wagin refuse site has advised that he has no objection to people taking waste wood from the refuse site (providing it is not sawn up on site). This offers a good alternative for people want free wood, to taking native timber off reserves. It has the added advantage of reducing the amount of waste going into landfill.

Should Council wish to retain a policy of the removal of firewood from local road reserves, it should be with some caveats to the effect that permit holders are to take responsibility for adhering to any State Government legislative or regulatory requirements. Councils position on the taking of firewood from other reserves under its management does not appear to have been previously formalised and may need to also be addressed, logically along the same criteria that applies to roadside reserves.

#### **CONSULTATION/COMMUNICATION**

- CEO's – 4WDL Group
- Mr Peter Lacy - Conservation Coordinator (Wheatbelt) Department of Biodiversity, Conservation and Attractions

#### **STATUTORY/LEGAL IMPLICATIONS**

Still being ascertained

#### **POLICY IMPLICATIONS**

Works Policy 10 – *Firewood Collection Road Reserves* (Revocation or amendment)

#### **FINANCIAL IMPLICATIONS**

Nil

#### **STRATEGIC IMPLICATIONS**

*Shire of Wagin Community Strategic Plan 2020-2030: Continued monitoring and response to environmental issues facing the Shire.*

#### **VOTING REQUIREMENTS**

Simple Majority

<b>Policy Type:</b>	Works
<b>Date Adopted:</b>	

<b>Policy No:</b>	<b>10</b>
<b>Date Last Reviewed:</b>	Minute # 1938 – June 2012

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 6.10.</li> <li>2. Australian Accounting Standards</li> </ol>

<b>Legal (Subsidiary):</b>

<b>Delegation of Authority Applicable</b>
No

<b>Delegation No.</b>

## ADOPTED POLICY

<b>Title:</b>	<b>10. FIREWOOD COLLECTION ON ROAD RESERVES</b>
<b>Objective:</b>	<p>That Council adopt the Department of Environment and Conservation’s Firewood on Public Road Reserves as policy with the following additions:</p> <p>“DEC will not enforce the requirement that persons collecting salvage wood for use as firewood from road reserves hold a flora license for that purpose provided:</p> <ol style="list-style-type: none"> <li>1. the wood is for personal use only, and is not sold; and</li> <li>2. the salvage wood taken is sourced only from wood that would, in any case be removed from the road reserve as part of legitimate road management operations by the road management authority or their agents and,</li> <li>3. the person collecting salvage wood carries the written authorisation of the appropriate road reserve managing authority; and,</li> <li>4. the salvage wood is removed in sections no longer than 45 cm.</li> </ol> <p>Note that any other wood product taken for sale or other commercial purposes (for example wood kilns) from road reserves will still need to be taken under an appropriate licence issued by DEC”.</p> <p>Council includes also the following conditions:</p> <ol style="list-style-type: none"> <li>i. That for the taking of firewood from road reserves no trees are to be felled at any time.</li> <li>ii. Timber is only to be taken off the ground</li> <li>iii. All sites are to be left in a safe, clean and tidy state prior to leaving a site.</li> <li>iv. The wood collection activities are not to in any way cause a hindrance or hazard to road users.</li> <li>v. Council may revoke its approval at any time by notification.</li> <li>vi. Maximum licence period to be 12 months from date of issue.</li> </ol>

	<p>2. That Council delegate authority to the Chief Executive Officer to grant approval for firewood taking from road reserves subject to the above conditions and that all such approvals be made in writing.</p>
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CURRENT POLICY





In a recent CEO Audit Regulation 17 Review and Financial Management Review the consultants undertaking the review detailed issues with a number of existing policies, and highlighted policies we did not have. Management is recommending the following:

**Admin Policy 24 – Internal Control**

This is a new policy that formalises Council’s commitment and approach to internal controls.

**Admin Policy 25 – Legislative Compliance**

This is a new policy that formalises Council’s commitment and approach to legislative compliance

**Council Policy 2 – Councillors - Out of Pocket Expenses**

The policy has been amended to correctly reference travel and other expenses reimbursement in accordance with the Salaries and Allowances Tribunal (WA)

**Admin Policy 10 – Grievance**

The policy has been amended to include a process when a grievance pertains to the CEO and also to highlight that Council designated Grievance Officer is the CEO.

**Admin Policy 18 – Asset Management**

The policy has been amended and now relates to all assets greater than \$5,000 instead of the old amount of \$3,000.

**Finance Policy 6 – Issuing of Council Purchase Orders**

The policy has been amended to delete officer’s names associated with the applicable job titles that have the authorisation to sign Council purchase orders.

**Finance Policy 11 –Corporate Credit Card**

The policy has been amended to reflect the correct credit card limits per officer, the CEO’s credit card expenditure statement will be signed off by the Deputy CEO and not the Shire President. The cards held by the SES have been recalled and will be cancelled in line with Financial Management Regulations and this policy.

**Finance Policy 20 – Risk Management**

The policy has been amended to reference to the updated standard AS/NZS ISO 31000:2018. Also, we have extended the coverage of this policy to include contractors and volunteers that are engaged by Council.

**Finance Policy 16 – Significant Accounting**

The policy has been rescinded as there is no requirement to have this policy as the information is contained in the Shire’s Annual Financial report as dictated by the Australian Accounting Standards and Local Government financial Regulations.

The new policies and amended policy documents are enclosed for review and for recommendation to Council for adoption.

**CONSULTATION/COMMUNICATION**

Shire Management Staff

**STATUTORY/LEGAL IMPLICATIONS**

Nil

**POLICY IMPLICATIONS**



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New policies and policy amendments

**FINANCIAL IMPLICATIONS**

Local Government Act 1995

Local Government Regulations – Admin, Financial Management, Audit and Functions and General

**STRATEGIC IMPLICATIONS**

Nil

**VOTING REQUIREMENTS**

Absolute Majority

<b>Policy Type:</b>	Administration
<b>Date Adopted:</b>	New

<b>Policy No:</b>	<b>24</b>
<b>Date Last Reviewed:</b>	

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>Local Government Act 1995</li> <li>Local Government (Audit) regulations 1996</li> </ol>

<b>Legal (Subsidiary):</b>

<b>Delegation of Authority Applicable</b>
No

<b>Delegation No.</b>

**ADOPTED POLICY**

<b>Title:</b>	<b>24. INTERNAL CONTROL</b>
<b>Objective:</b>	<p><i>The Internal Controls Policy serves as evidence of Council's commitment to proper and effective internal controls and their significance to the organisation.</i></p> <p><i>This policy provides a basis for establishing documented internal controls that are implemented based on risk management policies and standards. The policy ensures that Council meets its obligations under the Local Government Act 1995, related Regulations and other legislation.</i></p> <p><i>The policy will aid the organisation to address the risks as outlined under the objectives.</i></p>
<b>Policy Statement</b>	<ol style="list-style-type: none"> <li>The purpose of this policy is to assist the Shire to carry out its activities in an efficient and effective manner in order to achieve its strategic objectives, to ensure adherence to policies, to safeguard the Shire's assets, and to secure (as far as possible) the accuracy and reliability of Shire financial records.</li> <li>This policy applies to all aspects of the Shire of Wagin.</li> <li>This policy documents Council's commitment to appropriate and effective internal controls and their importance to the organisation.</li> <li>This policy provides a framework for the establishment of documented internal controls that are implemented based on risk management policies and principles.</li> <li>The policy will assist the organisation in addressing the risk of; material misstatement of financial information, fraud and corruption, misappropriation of funds and loss of physical assets and ensure that Council meets its obligation under the Local Government Act 1995, associated Regulations and other legislation.</li> <li>Internal Control Systems of policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with laws and regulations and achieve effective and efficient operations. These systems not only relate to accounting and</li> </ol>

	<p>reporting but also include communication and organisational processes both internally and externally, staff management and error handling.</p> <p>7.Principles –a) A risk based approach to address and reduce the risk of loss caused by fraud, error or misstatement.  b)Protection of the Shire of Wagin assets –people, property, reputation, financial sustainability and information.  c)On-going audit and identification of system gaps and improvement of internal controls at the Shire of Wagin.</p> <p>8.Roles and Responsibilities–a) An appropriate and effective internal control framework is the responsibility of all employees.  b) All employees are accountable for implementing systems, controls, processes and procedures in their own area of responsibility and will play a part in the internal control framework in differing degrees.  c)The Audit Committee and Council are responsible for mandating that a strong internal control framework is implemented to ensure the good governance of the organisation.  d)The Chief Executive Officer will report at least once yearly to the Audit Committee and Council on the review and improvement to Council’s internal control framework.</p> <p>9.Monitoring, Reviewing and Reporting –A monitoring and reporting process/system will be implemented which will provide a yearly report to management, the Audit Committee and Council on the status of Risk Management, Internal Controls and Legislative Compliance within the Shire and which will identify the need for specific areas for review.</p> <p>In accordance with Regulation 17 of the Local Government (Audit) Regulations 1996, the Chief Executive Officer is required to report on a review of the above three areas every three years. This is in addition to the three-yearly review required by Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 which also includes a review of the Shire’s financial internal controls</p>

<b>Policy Type:</b>	Administration
<b>Date Adopted:</b>	New

<b>Policy No:</b>	<b>25</b>
<b>Date Last Reviewed:</b>	

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995</li> <li>2. Local Government (Audit) regulations 1996</li> </ol>

<b>Legal (Subsidiary):</b>

<b>Delegation of Authority Applicable</b>
No

<b>Delegation No.</b>

**ADOPTED POLICY**

<b>Title:</b>	<b>25. LEGISLATIVE COMPLIANCE</b>
<b>Objective:</b>	<p>A fundamental principle of good public administration is that public officials comply with both the letter and the spirit of the law.</p> <p>The Shire of Wagin 's obligation and objective is to ensure that legislative requirements are complied with. The community and those working at the Shire have an expectation that the Council will comply with applicable legislation and the Council should take all appropriate measures to ensure that that expectation is met</p>
<b>Background</b>	<p>Regulation 14 of the Local Government (Audit) Regulations 1996 requires local governments to carry out a compliance audit for the period 1 January to 31 December in each year. The compliance audit is structured by the Department of Local Government and Communities and relates to key provisions of the Local Government Act 1995.</p> <p>Regulation 17 of the Local Government (Audit) Regulations 1996 also requires a review of the appropriateness and effectiveness of systems and procedures in relation to legislative compliance at least once every two calendar years and a report to the Audit Committee on the results of that review.</p>
<b>Policy Statement</b>	<p>The Council will have appropriate processes and structures in place to ensure that legislative requirements are achievable and are integrated into the operations of the Council. These processes and structures will aim to:-</p> <ol style="list-style-type: none"> <li>a) Develop and maintain a system for identifying the legislation that applies to the Shire's activities.</li> <li>b) Provide training for relevant staff, Councillors, volunteers and other relevant people in the legislative requirements that affect them.</li> <li>c) Provide people with the resources to identify and remain up-to-date with new legislation.</li> <li>d) Establish a mechanism for reporting non-compliance.</li> </ol>

e) Review accidents, incidents and other situations where there may have been noncompliance.

f) Review audit reports, incident reports, complaints and other information to assess how the systems of compliance can be improved.

### ***Roles and Responsibilities***

a) Councillors and Committee members have a responsibility to be aware and abide by legislation applicable to their role.

b) Senior Management

Senior Management should ensure that directions relating to compliance are clear and unequivocal and that legal requirements which apply to each activity for which they are responsible are identified. Senior Management should have systems in place to ensure that all staff are given the opportunity to be kept fully informed, briefed and/or trained about key legal requirements relative to their work within the financial capacity to do so.

c) Employees

Employees have a duty to seek information on legislative requirements applicable to their area of work and to comply with the legislation. Employees shall report through their supervisors to Senior Management any areas of noncompliance that they become aware of.

### ***Implementation of Legislation***

The Council will have procedures in place to ensure that when legislation changes, steps are taken to ensure that future actions comply with the amended legislation.

## **LEGISLATIVE COMPLIANCE PROCEDURES**

### ***1. Identifying Current Legislation***

The Council accesses electronic up to date versions of legislation through the Western Australian State Law Publisher website at [www.slp.wa.gov.au](http://www.slp.wa.gov.au). Direct access to this site is provided from the Council's networked computers.

### ***2. Identifying New or Amended Legislation***

a) Western Australian Government Gazette

The Council has access to the WA Government Gazette which publishes all new or amended legislation applicable to Western Australia. Copies of gazetted changes are distributed to Senior Staff and other designated staff. It is incumbent on the CEO and Senior Staff to determine whether any gazetted changes to legislation need to be incorporated into processes.

b) Department of Local Government

The Council receives regular circulars from the Department of Local Government on any new or amended legislation. Such advice is received through the Council's Records section and is distributed to the CEO and relevant Council officers for implementation.

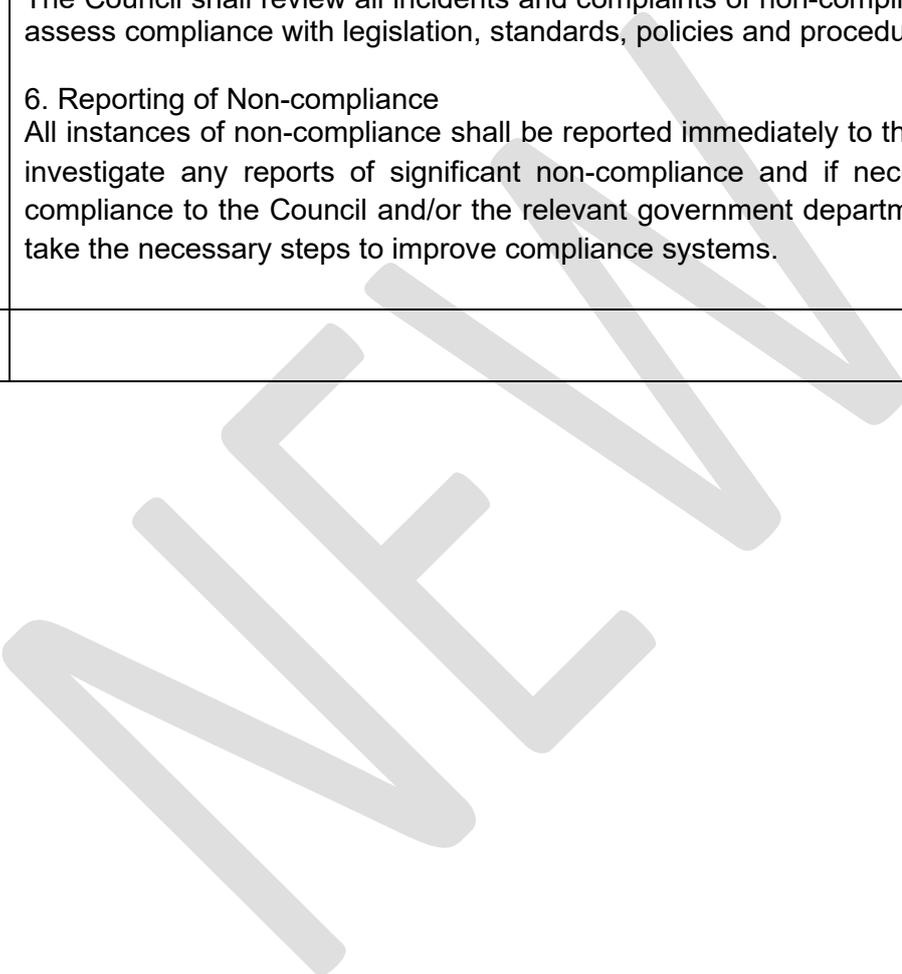
c) Department of Planning

The Council receives Planning Bulletins from the Department of Planning on any new or amended legislation. Such advice is received through the Council's Records section and distributed to the relevant Council officers for implementation.

d) Western Australian Local Government Association (WALGA)

The Council receives regular circulars from WALGA and these circulars highlight changes in legislation applicable to local governments.

	<p><b>3. Obtaining advice on Legislative Provisions</b>  The Council will obtain advice on matters of legislation and compliance where this is necessary. Contact can be made with the Department of Local Government, WALGA or the relevant initiating government department for advice.</p> <p><b>4. Informing Council of Legislative Change</b>  If appropriate the CEO will, on receipt of advice of legislative amendments, advise the Council on new or amended legislation. The Council's format for all its reports to Council meetings provides that all reports shall have a section headed 'Statutory Environment' which shall detail the sections of any Act, Regulation or other legislation that is relevant.</p> <p><b>5. Review of Incidents and Complaints of Non-compliance</b>  The Council shall review all incidents and complaints of non-compliance. Such reviews will assess compliance with legislation, standards, policies and procedures that are applicable.</p> <p><b>6. Reporting of Non-compliance</b>  All instances of non-compliance shall be reported immediately to the CEO. The CEO may investigate any reports of significant non-compliance and if necessary report the non-compliance to the Council and/or the relevant government department. The CEO will also take the necessary steps to improve compliance systems.</p>



<b>Policy Type:</b>	Council
<b>Date Adopted:</b>	

<b>Policy No:</b>	<b>2</b>
<b>Date Last Reviewed:</b>	December 1999 – Minute #9112

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 6.10.</li> <li>2. Australian Accounting Standards</li> </ol>

<b>Legal (Subsidiary):</b>

<b>Delegation of Authority Applicable</b>
No

<b>Delegation No.</b>

**ADOPTED POLICY**

<b>Title:</b>	<b>2. COUNCILLORS – OUT OF POCKET EXPENSES</b>
	<p>Councillors shall be entitled to reimbursement of expenses incurred whilst engaged in the performance of their duties.</p> <p>Expenses to be reimbursed are governed by the provisions of the <i>Salaries and Allowances Tribunal (WA)</i> as they relate to elected members.</p> <p>Reimbursement is subject to completion of a written quarterly claim and copies of the accounts paid being submitted.</p> <p>Travel costs are to be paid in accordance with the provisions of the most recent determination of the <i>Salaries and Allowances Tribunal</i>. This is currently in accordance with the rate contained in Section 30.6 of the <i>Local Government Officers (Western Australia) Interim Award 2011</i>.</p>

<b>Policy Type:</b>	Administration
<b>Date Adopted:</b>	21 December 2012

<b>Policy No:</b>	<b>10</b>
<b>Date Last Reviewed:</b>	20 Nov 2018 - Minute #3910

<b>Legal (Parent):</b>
1. Local Government Act 1995

<b>Legal (Subsidiary):</b>
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<b>Delegation of Authority Applicable</b>
No

<b>Delegation No.</b>
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## ADOPTED POLICY

<b>Title:</b>	<b>10. GRIEVANCE</b>
<b>Objective:</b>	<p>The Shire of Wagin must effectively manage employee grievances, to ensure that if established and maintains a harmonious, secure and productive workplace. In doing so it must comply with relevant Government legislation and guidelines that govern the conduct of employees in the workplace.</p> <p>The purpose of this policy is to provide a framework that ensures appropriate processes are undertaken by the Shire of Wagin to investigate all reported grievances and comply with the Standard as specified in the Public Sector Standards in Human Resource Management.</p> <p>This policy applies to all employees of the Shire of Wagin.</p> <p>This policy relates to the process used by the Shire of Wagin to manage an employee's grievance.</p> <p>A grievance is an issue raised by an employee that concerns another person or persons or an action or inaction that has negatively effected their employment. It is a matter that affects the complainant for which they are seeking a resolution.</p> <p>When a grievance is brought to the attention of the Shire of Wagin, a genuine attempt will be made to resolve or redress it. The grievance process will be managed in a manner that is fair and will take into consideration the material facts and circumstances that prevailed at the time of the grievance.</p> <p>All grievance processes and decisions will be undertaken in a manner that is fair and equitable and complies with the Grievance Resolution Standard. Processes and will be subject to the provision of the <i>Public Sector Management (Breaches of Public Sector Standards) Regulations 2005</i>.</p>

<p><b>Policy Statement</b></p>	<p>The procedures and methodologies for undertaking grievance processes are outlined in the Shire of Wagin’s Grievance Management Procedures.</p> <p><b>Authority</b>  <i>This policy is issued by the Chief Executive Officer upon endorsement by Council.</i></p> <p><b>References</b>  This policy operates in accordance with the following legislation framework.</p> <p><b>Legislation</b></p> <table border="1" data-bbox="344 555 1465 808"> <tr> <td colspan="2" style="text-align: right;"><b>Available at:</b></td> </tr> <tr> <td>Public Sector Management Act 1994</td> <td><a href="http://www.slp.wa.gov.au">www.slp.wa.gov.au</a></td> </tr> <tr> <td>WA Public Sector Standards in Human Resource Management</td> <td><a href="http://intranet/hr/employee_services.htm">http://intranet/hr/employee_services.htm</a></td> </tr> <tr> <td>Equal Opportunity Act 1984</td> <td><a href="http://www.slp.wa.gov.au">www.slp.wa.gov.au</a></td> </tr> <tr> <td>WA Public Sector Code of Ethics</td> <td><a href="http://intranet/hr/employee_services.htm">http://intranet/hr/employee_services.htm</a></td> </tr> </table> <p><b>The term used in this policy “Grievance Officer” refers to the Shire Chief Executive Officer</b></p>		<b>Available at:</b>		Public Sector Management Act 1994	<a href="http://www.slp.wa.gov.au">www.slp.wa.gov.au</a>	WA Public Sector Standards in Human Resource Management	<a href="http://intranet/hr/employee_services.htm">http://intranet/hr/employee_services.htm</a>	Equal Opportunity Act 1984	<a href="http://www.slp.wa.gov.au">www.slp.wa.gov.au</a>	WA Public Sector Code of Ethics	<a href="http://intranet/hr/employee_services.htm">http://intranet/hr/employee_services.htm</a>
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WA Public Sector Code of Ethics	<a href="http://intranet/hr/employee_services.htm">http://intranet/hr/employee_services.htm</a>											
	<p><b>Appendix A</b>  The grievance management checklist contains some of the key actions associated with managing an employee grievance.</p> <p>The checklist is applicable throughout all stages of the grievance resolution process and should be regularly referred to including prior to commencement, during and the completion of the grievance resolution process.</p> <p><b>Documentation</b>  Good documentation of the grievance issues is central to the grievance resolution process to provide a comprehensive perspective of the complaint and how it was dealt with, should the matter be subject to further review or litigation.</p>											
	Describe how information will be kept confidential and how long it will be stored in accordance with the Shire’s Record Keeping Plan.	<input type="checkbox"/>										
	Provide clear guidance on the extent of the documentation that will be recorded in the process	<input type="checkbox"/>										
	How parties were informed of their rights and responsibilities?	<input type="checkbox"/>										
	How issues were identified and examined?	<input type="checkbox"/>										
	Pathways used to resolve issues i.e. what issues were referred to and resolved under other processes, such as an industrial process?	<input type="checkbox"/>										
	Key actions undertaken during the process, including discussions with parties.	<input type="checkbox"/>										
	Decisions made as part of the process.	<input type="checkbox"/>										
	The basis on which the final decision is made>	<input type="checkbox"/>										
	<p><b>The parties have been informed of their rights and responsibilities in the grievance resolution process.</b></p>											

Both the parties (complainant and respondent) have been provided with copies of the Shire's grievance policy and procedure.	<input type="checkbox"/>
The parties have been advised that they may request the presence of a support person for any meetings.	<input type="checkbox"/>
The parties have had the opportunity to have the Shire's policy and procedures explained to them by a Grievance Officer.	<input type="checkbox"/>
The parties have had a opportunity to ask questions and clarify any issues relevant to the grievance with a Grievance Officer.	<input type="checkbox"/>
The Grievance Officer has clarified the grievance issues with the person who made the grievance.	<input type="checkbox"/>
Where the grievance relates to the alleged actions/behaviour of an individual or individuals, those people have been informed of the full details of the grievance and given an opportunity to respond.	<input type="checkbox"/>
The Shire informed the parties' of the timelines it intends to follow to keep the parties informed of their rights and responsibilities.	<input type="checkbox"/>
Delays in the process have been /will be explained to the parties.	<input type="checkbox"/>
The Shire has recorded and retained documentation in the appropriate confidential file.	<input type="checkbox"/>
The Shire has informed the parties of the actions being undertaken to address the issues raised in the grievance.	<input type="checkbox"/>
Further action required by the parties has been/will be identified and conveyed to the parties.	<input type="checkbox"/>
Strategies are in place to ensure appropriate confidentiality will be maintained.	<input type="checkbox"/>
<b>The process is based on a proper consideration of the facts and circumstances prevailing at the time of the grievance.</b>	
The grievance issues have been clarified with the person who lodged the grievance and ideally agreement reached in the issues to be covered.	<input type="checkbox"/>
If using external consultants ensure they have copies of all relevant documents, including the Shire's policies and procedures, the grievance resolution standard and the scope of the grievance.	<input type="checkbox"/>
The Shire's has considered and identified if a grievance could be linked to a suspected breach of discipline prior to commencing a review of the prevailing facts and circumstances of a grievance.	<input type="checkbox"/>
If a suspected breach of discipline has been identified by the Shire the two processes of grievance and discipline have been kept separate.	<input type="checkbox"/>
The Shire's Grievance Officer records main issues raised in the employee grievance management processes.	<input type="checkbox"/>
All the grievance issues have been documented. For example, in memorandums, letters to the parties, the final report.	<input type="checkbox"/>
The person who conducts the consideration of the facts and circumstances is: <ul style="list-style-type: none"> <li>• Impartial</li> <li>• Is not a party to the grievance</li> <li>• Does not have a conflict of interest with any of the parties</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
The decision takes into account all of the facts and circumstances, i.e. covers all issues raised.	<input type="checkbox"/>
The Shire has communicated to the parties the independent process for considering all the issues raised in the grievance.	<input type="checkbox"/>
Prior to making any conclusions, findings or recommended actions the Shire has given the parties the opportunity to comment on the process for identifying and	<input type="checkbox"/>

considering all of the issues raised in the grievance and the opportunity to respond to the conclusion, findings and recommended actions.	
<b>Decisions are impartial, transparent and capable of review.</b>	
The investigation report has been quality checked to ensure that all areas of the grievance have been properly considered and addressed before a final decision is made.	<input type="checkbox"/>
The person who makes the decision on behalf of the agency is: <ul style="list-style-type: none"> <li>• Impartial</li> <li>• Is not a party to the grievance</li> <li>• Dose not have a conflict of interest with any of the parties</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
The process used to address the grievance has been adequately documented and it: <ul style="list-style-type: none"> <li>• Clearly and concisely described the grounds upon which the final decision was made.</li> </ul>	<input type="checkbox"/>
The investigation report has been quality checked to ensure that all areas of the grievance have been properly considered and addressed.	<input type="checkbox"/>
The Shire has provided enough information to the parties to enable them to understand how the decision was made.	<input type="checkbox"/>
The parties have been notified in writing of their right to lodge a breach of standard claim against the Grievance Resolution Standard, once a final decision has been made and the grievance process is complete.	<input type="checkbox"/>
<b>Additional considerations</b>	
The importance of maintaining confidentially and the implications of not doing so has been conveyed to the parties.	<input type="checkbox"/>
The parties have been provided with the opportunity and support to resolve the employee grievance informally, prior to escalating the issue to a formal grievance.	<input type="checkbox"/>
Mediation and/or conciliation have been considered as a means of resolving the workplace issue.	<input type="checkbox"/>
If using external consultants to mediate/conciliate/investigate a grievance, their experience and approach to grievance management has been checked to ensure they are consistent with the Shire if Wagin’s philosophy and approach.	<input type="checkbox"/>
Grievance Officers and/or staff dealing with grievances are able to provide information to the parties about alternative avenues to raise issues (e.g. industrial Relations Commission, Equal Opportunity Commission, Corruption and Crime Commission and Public Interest Disclosures).	<input type="checkbox"/>
<b>Appendix B</b> <b>GRIEVANCE MANAGEMENT PROCEDURE</b>  <b>1. Definitions</b>  <b>Grievance</b> A grievance is an issue raised by an employee that concerns another person or persons or an action or inaction that has negatively affected their employment or wellbeing. It is a matter that affects the complainant for which they are seeking resolution.  An issue raised could be any real perceived ground for complaint including received bullying; racial or sexual harassment; discrimination on the grounds of disability, race, religious belief, political viewpoint, sex, marital status or pregnancy sexual orientation, gender identity, age; or any other unfair or improper treatment.	

### ***Procedural Fairness***

Procedural fairness is concerned with the procedures used by a decision maker, rather than the actual outcome reached. Procedural fairness requires a fair and proper procedure to be used in making the decision. The requirements of procedural fairness include opportunity to be heard, absence of bias and expeditious handling of complaints.

### ***Mediation***

Mediation is a process of negotiation which aims to resolve conflicts or complaints through the use of a third party that will bring the parties to the grievance together, and assist them to reach an agreement.

### ***Conciliation***

Conciliation is a process whereby a third party negotiated with each party individually to facilitate and acceptable outcome.

## **2. Informal Procedures**

1. The complainant should first consider addressing the issue with the person(s) considered responsible with the aim to resolve or redress the matter at that level, before informing the Shire of Wagin about a grievance. A line manager may assist with this process.
2. If the matter is unable to be resolved at that level, then an informal grievance may be lodged with the Shire of Wagin Grievance Officer. The Grievance Officer will document the grievance and/or support the complainant to do so, including the process of resolution thus far undertaken.
3. Collaboratively, a course of action to resolve the matter may be developed. Usually a conciliatory approach will be applied where information is taken between the relevant parties until a reasonable resolution can be agreed. Depending upon the circumstances, mediation may be the preferred option in order to reach a resolution.

## **3. Formal Procedures**

1. If the more informal approach is deemed inappropriate or has proven unsuccessful, a formal grievance management process may be enacted. A formal grievance requires the matter to be reported to the Grievance Officer. If it is not reported in written form, the Grievance Officer will be required to make a record of the grievance and have the complainant agree and sign the document, before the matter can proceed further.
2. The respondent(s) will be provided with the written grievance and will be required to respond to the matter to the Grievance Officer. The Grievance Officer responsible for the process will consider the matter and conduct an appropriate investigation to determine the material facts and circumstances of the matter. A report, including findings and conclusions will be provided to the Chief Executive Officer, who will review the findings, conclusions and recommendations contained in the report.

**Note:** An employee involved in a grievance management process shall have the right to a support person at any stage of that process. This includes the complainant, respondent(s) and witnesses. A support person could be, but is not limited to, an employee association representative, colleague or friend.

3. At the conclusion of a formal grievance management process, parties will be advised about any decision/outcomes relevant to them and informed of their right to appeal within the framework of the Public Sector Standards.

#### **4. Confidentiality**

At all times the highest confidentiality must be maintained in resolving a grievance or dispute.

Any documentation concerning the grievance or dispute shall be held on a "Grievance/Dispute Resolution" confidential file maintained by the Chief Executive Officer.

#### **5. Retention and Disposal of Documentation**

Records of grievance lodged by employees, including those related to discrimination and harassment will be retained for seven (7) years after action completed.

#### **6. Roles and Responsibilities**

##### ***Complainant***

Complainants are effectively the person who bears the grievance.

Complainants are responsible for:

- Ensuring they are aware the Grievance Management Policy and Procedures.
- Using this procedure with probity. Grievances, which are found to be knowingly vexatious, frivolous or malicious, may be subject to disciplinary action.
- Seeking to resolve the grievance informally in the first instance.
- Making the Shire of Wagin clearly aware of their grievance and providing sufficient information to enable assessment if the matter cannot be resolved informally.
- Maintaining appropriate confidentiality throughout the grievance management process.

##### ***Grievance Officer***

A suitably trained and appointed staff member whose role is to provide information and support to either the complainant or the respondent in a grievance.

The Grievance Officer is responsible for:

- Providing support and advice to a person or persons who have identified an issue of concern in the workplace.
- Ensuring that the complainant is aware of the Grievance Management Policy and Procedures.
- Providing support to line managers.
- If required, acting as a support person for a complainant or a respondent, if the matter progresses through the grievance process. Handling informal grievances sensitively and confidentially, ensuring standards of fairness, objectivity and consistency in treatment of all staff in all cases.
- Recording appropriate and relevant information.
- Facilitating a resolution to a grievance where possible.
- Conciliation and/or mediation to achieve a resolution of an informal grievance.

- Providing support to line managers.
- Handling informal grievances sensitively and confidentially, ensuring standards of fairness, objectivity and consistency in treatment of all staff in all cases.
- Recording appropriate and relevant information.
- 

**Any grievances lodged against the CEO are to be dealt with by the Shire President under this policy.**

***Respondent***

The person who the complainant cites as the person responsible for their grievance.

The Respondent is responsible for:

- Ensuring that they involve themselves in the process in a timely and appropriate manner.
- Maintaining appropriate confidentiality throughout the process.

***Support Person***

A person of the Complainant or Respondent's choice that they have asked to provide support throughout the process.

The Support Person is responsible for:

- At request, providing support to either the Complainant or Respondent throughout the grievance process.
- The support person may assist by taking notes and by discussing the issues with the employee outside of the meetings.
- The support person cannot advocate on behalf of the employee, or offer their views or opinions during any mediation meetings.
- Maintaining appropriate confidentiality throughout the process.

***Witness to matters raised in a grievance***

A person that has witnessed matters raised in the grievance process.

- If required, participating in the investigation process conducted by or on behalf of the Shire of Wagin.
- Maintaining appropriate confidentiality throughout the process.
- Reviewing the findings, conclusions and recommendations of a formal grievance presented by the Grievance Officer.
- Maintaining appropriate confidentiality throughout the process.

***References***

The Grievance Management Procedures have been aligned with the following legislation framework.

**Available at:**

Public Sector Management Act 1994 [www.slp.wa.gov.au](http://www.slp.wa.gov.au)

WA Public Sector Standards in Human

Resource Management

[http://intranet/hr/employee\\_services.htm](http://intranet/hr/employee_services.htm)

Equal Opportunity Act 1984

[www.slp.wa.gov.au](http://www.slp.wa.gov.au)

WA Public Sector Code of Ethics

[http://intranet/hr/employee\\_services.htm](http://intranet/hr/employee_services.htm)

<b>Policy Type:</b>	Administration
<b>Date Adopted:</b>	26 May 2015

<b>Policy No:</b>	<b>18</b>
<b>Date Last Reviewed:</b>	20 Nov 2018 - Minute #3910

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995</li> <li>2. Local Government Financial Management Regulations 1996</li> <li>3. Department of Local Government Integrated Planning and Reporting Framework and Guidelines</li> </ol>

<b>Legal (Subsidiary):</b>

<b>Delegation of Authority Applicable</b>
No

<b>Delegation No.</b>

**ADOPTED POLICY**

<b>Title:</b>	<b>18. ASSET MANAGEMENT</b>
<b>Objective:</b>	The Policy provides clear direction in the provision and management of all Council's assets. It seeks to ensure that assets support Council's strategic vision and objectives, deliver sustainable service outcomes and are provided at appropriate levels of service for present and future stakeholders
<b>Policy Statement:</b>	<p><b>POLICY</b></p> <p>The Shire will provide and manage assets that support the delivery of services in line with its Strategic Vision (Strategic Community Plan). Through a commitment to continuous improvement in its organisational asset management, the Shire will develop and implement a Vision, a Strategy and Management Plans.</p>
<b>Scope:</b>	<p>The Shire will manage its assets in a whole-of-life and economically, environmentally, culturally and socially sustainable manner. Asset management decisions will consider other key Shire policies and priority will be given to existing assets and services over new ones.</p> <p><b>SCOPE</b></p> <p>The Shire considers assets (such as infrastructure, land, plant and equipment) to be any that support the delivery of one or more of the following services:</p>
<b>Framework:</b>	<p>Property Recreation Transport Plant, Vehicles and Equipment Information Technology Waste</p> <p>This Policy applies to all assets which are required to be managed by the Shire, where their components have a useful life of more than one year and a replacement cost is greater than <b>\$5,000.</b></p>

**FRAMEWORK**

The Shire’s Asset Management Vision shall be achieved through the implementation of an integrated planning and reporting framework. As a minimum:

The Asset Management Strategy shall define the Shire’s asset management Vision, Objectives, Outcomes, Enablers, Performance Monitoring and Implementation Plan.

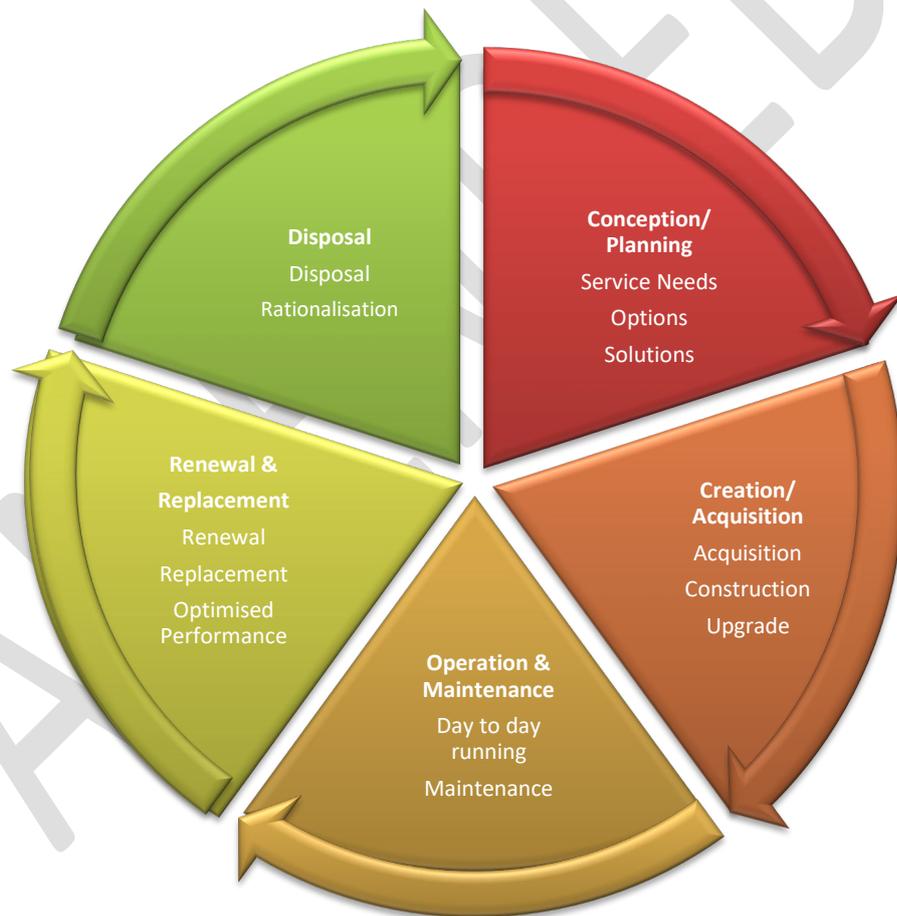
The Asset Management Plans shall be driven by community informed service levels, future demand, long term sustainability and risk management.

**DEFINITIONS**

**The Asset Life Cycle (Whole of Life)**

For clarity, the following describes the Shire’s definition of its Assets’ Lifecycles.

Lifecycle asset management involves the decisions made at each stage of an asset’s life, from conception to disposal. The decisions made at one stage may affect the asset’s performance and cost in others.



**Levels of Service (Service Levels)**

The Shire defines Levels of Service to be statements describing the outputs of objectives an organisation or activity intends to deliver to customers (stakeholders).

In order to implement this Policy, the Shire commits to the following principles:

- systematic and appropriate asset management practices be implemented including a continuous improvement approach to asset management;

- impacts on the Strategic Community Plan's social, economic, environmental and civic leadership objectives be considered in asset management and asset operational processes;
- asset management plans be informed by community consultation, financial planning and workforce planning;
- asset renewals included in adopted asset management plans and long term financial plans be considered in forming the annual budget estimates;
- service levels be identified for all major asset classes in consultation with the community;
- asset renewal plans be prioritised based on level of service and ability of the current assets to provide the desired level of service;
- an asset inspection program be developed to ensure agreed service levels are maintained and to ensure assets are managed, valued and depreciated in accordance with appropriate asset management practices and applicable Australian Accounting Standards;
- life cycle costs be considered in decisions relating to new services and assets as well as upgrading of existing services and assets;
- major assets be regularly reviewed to assess their ongoing relevance and contribution to community need;
- assets may be rationalised where the level of service requirement falls to a sufficiently low level; and
- training in asset and financial management be offered for elected members and relevant staff.

**REVIEW DATE**

This Policy will be next reviewed on or before June 2020.

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	22 June 2010 – Minute #1395

<b>Policy No:</b>	<b>6</b>
<b>Date Last Reviewed:</b>	25 Nov 2014 – Minute #2602 20 Nov 2018 – Minute #3910

<b>Legal (Parent):</b>
1. Local Government Act 1995

<b>Legal (Subsidiary):</b>
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<b>Delegation of Authority Applicable</b>
No

<b>Delegation No.</b>
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**ADOPTED POLICY**

<b>Title:</b>	<b>6. ISSUING OF COUNCIL PURCHASE ORDERS</b>															
<b>Objective:</b>	<i>The purpose of the Shire of Wagin's Issuing of Council Purchase Orders Policy is to clearly define which staff can issue and sign Council Purchase Orders and the extent of their authority with regards to issuing and signing limits.</i>															
<b>Policy Statement</b>	<p>That the Chief Executive Officer, Deputy CEO, Manager of Finance, Manager of Works, and Building Maintenance Officer be delegated authority to issue and sign Council Purchase Orders.</p> <p>The following limits will apply to each position and the incumbent officer.</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">Title</th> <th style="text-align: center;">Proposed Delegation Limit</th> </tr> </thead> <tbody> <tr> <td>CEO</td> <td>Unlimited</td> </tr> <tr> <td>Deputy CEO</td> <td>Up to \$39,999</td> </tr> <tr> <td>Manager of Finance</td> <td>Up to \$39,999</td> </tr> <tr> <td>Manager of Works</td> <td>Up to \$39,999</td> </tr> <tr> <td>Building Maintenance Officer</td> <td>Up to \$1,000</td> </tr> <tr> <td>Shire Mechanic</td> <td>Up to \$1,000</td> </tr> </tbody> </table> <p><b>Legislation</b> Legislation covering this policy includes:</p> <ul style="list-style-type: none"> <li>Local Government Act 1995 Section</li> <li>Local Government (Financial Management) Regulations 1996</li> </ul>		Title	Proposed Delegation Limit	CEO	Unlimited	Deputy CEO	Up to \$39,999	Manager of Finance	Up to \$39,999	Manager of Works	Up to \$39,999	Building Maintenance Officer	Up to \$1,000	Shire Mechanic	Up to \$1,000
Title	Proposed Delegation Limit															
CEO	Unlimited															
Deputy CEO	Up to \$39,999															
Manager of Finance	Up to \$39,999															
Manager of Works	Up to \$39,999															
Building Maintenance Officer	Up to \$1,000															
Shire Mechanic	Up to \$1,000															

Deletion of officer's names from associated job titles

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	22 May 2010 – Minute #1394

<b>Policy No:</b>	<b>11</b>
<b>Date Last Reviewed:</b>	18 Dec 2012 – Minute #2078 20 Nov 2018 – Minute #3910

<b>Legal (Parent):</b>
1. Local Government Act 1995

<b>Legal (Subsidiary):</b>
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<b>Delegation of Authority Applicable</b>
No

<b>Delegation No.</b>
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**ADOPTED POLICY**

<b>Title:</b>	<b>11. CORPORATE CREDIT CARD</b>								
<b>Objective:</b>	<p><i>The purpose of the Shire of Wagin’s Corporate Credit Card Policy is to establish rules for their use and the responsibilities of cardholders using the Shire’s corporate credit cards.</i></p> <p><i>The policy ensures that operational and administrative costs and the risks associated with credit card use are minimised while providing cardholders with a convenient method of purchasing goods and services on behalf of the Shire.</i></p>								
<b>Policy Statement</b>	<p><b>Authority for Use of Corporate Credit Cards</b> Shire of Wagin Corporate Credit Cards may be issued to the Chief Executive Officer, Deputy CEO, Manager of Finance, and Manager of Works where it is inappropriate or inconvenient to use the Shire’s normal payment systems.</p> <p><b>Authority for Approval of Corporate Credit Cards</b> The Council must approve the issue of a credit card to the Chief Executive Officer, Deputy CEO, Manager of Finance, and Manager of Works and any change to the credit card limit. The following Limits to apply –</p> <table style="margin-left: 40px;"> <tr> <td>\$8,000</td> <td>Chief Executive Officer</td> </tr> <tr> <td><b>\$4,000</b></td> <td><b>Deputy CEO</b></td> </tr> <tr> <td>\$2,000</td> <td>Manager of Finance</td> </tr> <tr> <td>\$2,000</td> <td>Manager of Works</td> </tr> </table> <p>The Local Government Act 1995 does not allow for the issue of Credit Cards to elected members of Local Governments. Councillors are entitled to allowances or the reimbursement of expenses incurred on Council business.</p> <p><b>Legislation</b></p>	\$8,000	Chief Executive Officer	<b>\$4,000</b>	<b>Deputy CEO</b>	\$2,000	Manager of Finance	\$2,000	Manager of Works
\$8,000	Chief Executive Officer								
<b>\$4,000</b>	<b>Deputy CEO</b>								
\$2,000	Manager of Finance								
\$2,000	Manager of Works								

The Local Government Act 1995 does not specifically mention the use of Corporate Credit Cards by officers in a Local Government. However, Section 6.5(a) of the Act requires the CEO to ensure that proper accounts and records of the transactions and affairs of the Local Government are kept in accordance with regulations. In addition, the Local Government (Financial Management) Regulation 11(1)(a) requires Local Government to develop procedures for the authorisation and payment of accounts to ensure that there is effective security and appropriate authorisation in place for the use of credit cards.

#### **Purchases and Use of Corporate Credit Cards**

The Shire's Corporate Credit Cards shall only be used for purchases of goods and services in the performance of official duties for which there is a budget provision. Under no circumstances are they to be used for personal or private purposes or for the withdrawal of cash through a bank branch or any automatic teller machine.

Most internet transactions provide this ability and any telephone or facsimile communications provide the opportunity to make such a request. If no invoice or receipt is available, as much detail about the transaction should be recorded and used to support the payment when required. (Date, Company, Address, ABN, amount, any GST included).

Where a payment is made for entertainment, it is important to note on the invoice/receipt the number of persons entertained and the names of any Shire of Wagin employees in that number. This is required to ensure the Shire pays the correct amount of Fringe Benefits Tax.

#### **Accounts and Settlement**

The provider of the credit card will supply the Shire with a statement on each card each month. This statement will be forwarded to each cardholder for certification and the supply of receipts and tax invoices to support the Shire's claim for the GST component of purchases and services obtained. The Chief Executive Officer will approve the expenses by signing the statement and in the case of the Chief Executive Officer, the statement must be signed by **the Deputy Chief Executive Officer.**

The credit shall be linked to Council's Municipal bank account and a recoup of expenditure be made, on a monthly basis, via funds transferred from the Shire of Wagin Municipal Account.

#### **Card Lost or Stolen**

Cards that are lost or stolen must be reported immediately by the cardholder to the issuing banker by telephone. At the earliest opportunity, written notification must also be given to the Manager of Finance so that the cancellation of the card may be confirmed and a reconciliation of the card account from the date the card was lost or stolen may be performed.

#### **Misuse of Corporate Credit Cards**

Cards which show unreasonable, excessive or unauthorised expenditure will be subject to audit and may result in the withdrawal of the card from the cardholder.

#### **Recovery of Unauthorised Expenditure**

Unauthorised expenditure or expenditure of a private nature that is proved to be inappropriate will be recovered by deductions from the officer's salary.

#### **Internal Audit of the Corporate Credit Card System**

The Chief Executive Officer will monitor the use of all credit cards and the adherence to the policy and procedures.

#### **Reward/Bonus Points**

Where the Corporate Cards carry rewards or bonus points, usually to encourage the use of the card by the issuing institution, these rewards or points will be accumulated in the name of the Shire of Wagin. The Chief Executive Officer will decide how these points are to be utilised and may include a charitable, social or sporting distribution. Under no circumstances are rewards or bonus points to be redeemed for an officer's private benefit.

#### **Return of Cards**

When the Chief Executive Officer or other Managers cease to occupy a position that is authorised to be issued with a corporate credit card they must return the card to the Manager of Finance at least one week prior to vacating the position so that the card may be cancelled and the account settled.

#### **Manager of Finance Responsibilities**

The Manager of Finance is responsible for arranging the issue of the Corporate Credit Card on advice from the CEO.

The Finance and Corporate services section responsibilities in relation to the Shire's Corporate Credit Cards include:-

1. Maintain a Card Register of all cardholders.
2. Arrange the issue/cancellation of the Corporate Cards.
3. Arrange for all cardholders to sign the Card User Instruction Agreement (see Appendix A) on receipt of the new card and ensure the signed agreement is filed with the Card Register.
4. Verify payment of card expenditure on receipt of the card statement from the Bank after certification from the cardholder. Ensure that all receipts and tax invoices are in place prior to authorisation for payment.
5. To keep cardholders informed of any changes to policy and procedures on the use of the Corporate Cards.

#### **Cardholders Responsibilities**

Officers who are issued with Corporate Cards must -

- (i) Ensure the care and safe keeping of the card.
- (ii) Adhere to the policy and procedures in relation to use of the card and its financial limits.
- (iii) Ensure receipts and tax invoices are received when the card is used and to produce them as evidence for settlement with the Bank.

(iv) Ensure the monthly card statement is certified correct and approved for payment when received from the Finance and Corporate Services section and return to the Finance and Corporate Services section together with the receipts and tax invoices

(vi) To provide an early response to enquiries that may be made by the bank, creditors or related parties, as the case may be.

### **Appendix A**

**To:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**From: Manager of Finance**

**Date:** \_\_\_\_\_

### **CORPORATE CARD USER INSTRUCTIONS**

You have been provided with a Shire of Wagin sponsored Corporate Card in line with your official duties. The limit of this card is \$\_\_\_\_\_.

The following guidelines are provided for your information.

1. The card is issued in your name. It is a corporate card and all transactions made with it are the responsibility of the Shire of Wagin.
2. The card is to be used for official expenditure in the performance of official duties for which there is Budget provision. Under no circumstances is it to be used for personal or private purposes.
3. Being in your name, you are responsible for the care and safe keeping of the card and therefore held accountable to the Shire for its proper use.
4. The card is not to be used to withdraw cash even for official functions.
5. Any unauthorised, excessive or unreasonable use of the card will result in an enquiry and appropriate disciplinary action.
6. When using the card, the holder is required to obtain Tax Invoices to support all purchases. A credit card statement or credit card transaction slip is not acceptable as support for purchases. (Only a Tax Invoice allows the Shire to reclaim the GST component of purchases from the Australian Taxation Office). A Tax Invoice should provide a description of the goods or services supplied, the suppliers Australian Business Number and identifies any GST component of the amount paid.
7. When a Statement of Account is provided, you are required to certify the correctness of the expenditure and return the Statement to the Finance section together with all supporting Tax Invoices.
8. If the card is lost or stolen, you must immediately notify the NAB by phone on 1800 033 103. The Manager Finance should be notified on the next working day.

9. The card must be returned to the Shire via the Manager of Finance if you vacate the position. This must be done one week prior to your last working day so the card can be cancelled and accounts settled.

10. Please acknowledge the above by signing and returning the duplicate copy of this statement to the Manager Finance.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Name**

**Title**

AMENDED

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	26 July 2016

<b>Policy No:</b>	<b>20</b>
<b>Date Last Reviewed:</b>	21 July 2016 – Minute #3060 20 Nov 2018 - Minute #3910

<b>Legal (Parent):</b>
1. Local Government Act 1995

<b>Legal (Subsidiary):</b>
----------------------------

<b>Delegation of Authority Applicable</b>
No

<b>Delegation No.</b>
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**ADOPTED POLICY**

<b>Title:</b>	<b>20. RISK MANAGEMENT</b>
<b>Objective:</b>	<i>The Shire of Wagin is committed to organisation wide risk management principles, systems and processes that ensure consistent, efficient and effective assessment of risk in all planning, decision making and operational processes.</i>
<b>Policy Statement</b>	<p><b>Definition of “Risk”:</b>  <b>AS/NZS ISO 31000:2018</b> defines risk as “the effect of uncertainty on objectives.”</p> <p>A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative, or a deviation from the expected. An objective may be financial, related to health and safety, or defined in other terms.</p> <p><b>Definition of Risk Management:</b>  The application of coordinated activities to direct and control an organisation with regard to risk.</p> <p><b>Principles – Framework – Process</b>  The Shire of Wagin considers risk management to be an essential management function in its operations. It recognises that the risk management responsibility for managing specific risks lies with the person who has the responsibility for the function, service or activity that gives rise to that risk.</p> <p>Council is committed to the principles, framework and process of managing risk as outlined in <b>AS/NZS ISO 31000:2018</b>.</p> <p>The Shire of Wagin will manage risks continuously using a process involving the identification, analysis, evaluation, treatment, monitoring and review of risks. It will be applied to decision making through all levels of the organisation in relation to planning or executing any function, service or activity.</p>

In particular it will be applied to:

- Strategic planning
- Expenditure of large amounts of money
- New strategies and procedures
- Management of projects, tenders and proposals
- **Contractors engaged by the Shire**
- **Volunteers providing volunteer work for the Shire**
- Introducing significant change, and
- The management of sensitive issues.

#### **Risk Management Objectives**

- The achievement of organisational goals and objectives
- The ongoing health and safety of all employees at the workplace
- Ensuring public safety within the Council's jurisdiction is not compromised
- Limited loss or damage to property and other assets
- Limited interruption to business continuity
- Positive public perception of Council and the Shire
- Application of equal opportunity principles in the workforce and the community.

#### **Responsibilities**

- Executives, managers and supervisors have the responsibility and accountability for ensuring that all staff manage risks within their own work areas. Risks should be anticipated and reasonable protective measures taken.
- All managers will encourage openness and honesty in the reporting and escalation of risks.
- All staff will be encouraged to alert management to the risks that exist within their area, without fear of recrimination.
- All staff will, after appropriate training, adopt the principles of risk management and comply with all policies, procedures and practices relating to risk management.
- All staff and employees will, as required, conduct risk assessments during the performance of their daily duties.
- The level of sophistication of the risk assessment will be commensurate with the scope of the task and the associated level of risk identified.
- Failure by staff to observe reasonable directions from supervisors regarding the management of risks and/or failure of staff to take reasonable care in identifying and treating risks in the workplace may result in disciplinary action.
- It is the responsibility of every department to observe and implement this policy in accordance with procedures and initiatives that are developed by management.
- Council is committed morally and financially to the concept and resourcing of risk management.

#### **Monitor and Review**

The Organisation will implement a robust reporting and recording system that will be regularly monitored to ensure closeout of risks and identification of ongoing issues and trends.

Risk management key performance indicators, relating to both organisational and personal performance will be developed implemented and monitored, by the Shire of Wagin.

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	

<b>Policy No:</b>	<b>16</b>
<b>Date Last Reviewed:</b>	18 Dec 2012 – Minute #2078 20 Nov 2018 - Minute #3910 17 Dec 2019 – Minutes #4167

<b>Legal (Parent):</b>
1. Local Government Act 1995

<b>Legal (Subsidiary):</b>

<b>Delegation of Authority Applicable</b>
No

<b>Delegation No.</b>

## PROPOSED POLICY

<b>Title:</b>	<b>12. SIGNIFICANT ACCOUNTING</b>
<b>Objective:</b>	<p><b>BASIS OF PREPARATION</b> The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the Local Government Act 1995 and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.</p> <p>Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.</p> <p><b>Critical Accounting Estimates</b> The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.</p> <p>The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.</p> <p><b>The Local Government Reporting Entity</b> All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.</p>

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statements of those monies appears at Note 22 to these financial statements.

## **AUSTRALIAN ACCOUNTING STANDARDS – INCONSISTENCY**

### **Land Under Roads**

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

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

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **Grants, Donations and Other Contributions**

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 18. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current period.

### **Cash and Cash Equivalents**

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

### **Interest**

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-

impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

#### **Trade and Other Receivables**

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

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

#### **Previous accounting policy: Impairment of trade receivables**

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectable were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

#### **Classification and subsequent measurement**

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.

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

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

#### **General**

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

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

#### **Financial Assets**

##### **Other financial assets at amortised cost**

The Shire classifies financial assets at amortised cost if both 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 fair value through profit and loss**

The Shire classifies the following financial assets at fair value through profit and loss:

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

#### **Previous accounting policy: available for sale financial assets**

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

#### **Previous accounting policy: Loans and receivables**

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

#### **Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Acquisition of Assets of \$5,000 or more will be capitalised as a fixed asset, all assets purchased under \$5,000 will be treated as an operating expense.

#### **Between Mandatory Revaluation Dates**

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework.

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

The Shire has determined that the cost and fair value of culverts, pipes and headwalls are not considered to be material and therefore these assets are not recognised by the Shire.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

#### **Revaluation**

The fair value of fixed assets is determined at least every three years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires property, plant and equipment to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

### **Land Under Control**

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

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

### **Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

- a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- b) Eliminated against the carrying amount of the asset and the net amount restated to the revalued amount of the asset.

### **Depreciation Rates**

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

Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
<i>Sealed roads and streets</i>	
Formation	not depreciated
Pavement	50 years
Seal	
- Bituminous seals	20 years
- Asphalt surfaces	25 years
Gravel roads	
Formation	not depreciated
Pavement	50 years
Formed roads (unsealed)	
Formation	not depreciated
Pavement	50 years
Footpaths – slab	20 years
Sewerage piping	100 years
Infrastructure Other	2 to 10 years

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

#### **Trade and Other Payables**

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

#### **Financial Liabilities**

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

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

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

#### **Borrowing Costs**

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

#### **Employee Benefit**

##### **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 settle 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 part of current trade and other payables in the statement of financial position.

##### **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.

### **Provisions**

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

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

### **Leases**

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

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over their lease term.

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

### **Rates**

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

### **Goods and Services Tax (GST)**

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

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

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

#### **Current and Non-current Classification**

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

#### **Rounding off Figures**

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

#### **Comparative Figures**

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

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

#### **Budget Comparative Figures**

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

#### **Superannuation**

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

#### **Fair Value of Assets and Liabilities**

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

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

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

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

### **Fair Value Hierarchy**

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

#### **Level 1**

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

#### **Level 2**

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

#### **Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

### **Valuation Techniques**

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

#### **Market approach**

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

#### **Income approach**

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

#### **Cost approach**

Valuation techniques that reflect the current replacements costs of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset and liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data

is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

#### **Impairment of Assets**

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.



## 6.4 CEO REG 17 AND FINANCIAL MANAGEMENT REVIEW COMPLIANCE ACTION TIMELINE

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	11 February 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.AD.2
ATTACHMENTS:	<ul style="list-style-type: none"><li>Compliance Action Timeline – Workflow Responses to Review</li></ul>

### OFFICER RECOMMENDATION

**Moved Cr**

**Seconded Cr**

**That the progress of the Regulation 17 and Financial Management Review Compliance Action Timeline be accepted.**

**Carried**

### BRIEF SUMMARY

For the Committee to review, and accept the progress made in addressing the matters of the Regulation 17 and Financial Management Review Compliance Action Timeline.

### BACKGROUND/COMMENT

Accounting and audit firm Moore Stephens were engaged to undertake both the Regulation 17 - Risk Management, Legislative Compliance and Internal Controls Review and the Financial Management Review. The reviews have been undertaken simultaneously and the results are contained in a single report which was presented to the Audit Committee in June.

There was a significant number of matters identified and raised requiring attention and improvement. Some of these matters are of non-compliance and some of the matters relate to procedure and process.

In June 2020 Staff put together a comprehensive compliance improvement report. The document has been reviewed by senior staff, with each compliance improvement task assigned to an officer with an appropriate and achievable due date.

The report was endorsed by the Endorsed by the Audit Committee and by Council, progress was last reported to this Committee and Council back in September last year.

There has been a substantial amount of work carried out to address each issue raised, with a significant percentage of the items addressed and rectified.

All items completed are highlighted in green, three items in progress that are highlighted in blue, there are four polices, highlighted in pink, that will be updated when the yearly Shire



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policy review is undertaken and four plans, highlighted in yellow, that need either developing or updating when staff resources are available.

**CONSULTATION/COMMUNICATION**

Nil

**STATUTORY/LEGAL IMPLICATIONS**

- Local Government Act 1995
- Local Government Audit, Admin and Financial Management Regulations

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS**

Nil

**VOTING REQUIREMENTS**

Simple Majority

**Regulation 17 and Financial Management Review June 2020  
Compliance Action Timeline**

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion
<b>6. FRAMEWORK DESIGN</b>						
<b>6.2</b>	<b>COUNCIL POLICIES</b>					
Finance Policy No. 6 - Issuing of Council Purchase Orders	The policy contains a table with individual employee names and limits of delegated authority. The table is not current with current employee names, and we did not observe an official delegation to support the policy.	Review and update the policy, or alternatively include sufficient provision of information to support delegations within the procurement policy and rescind finance policy no. 6.	Review Policy Manual	MF	COMPLETED	Feb-21
Finance Policy No. 10 - Rates Concession Incentives Commercial Properties	Concessions for new businesses to the district are provided for within the policy, however some exclusions are included which may require review to ensure equitable competitiveness is maintained within the policy.	Review the policy and consider seeking professional advice where required relating to equitable competitiveness		MF	To be completed when all Policies are reviewed	Jun-21
Finance Policy No. 11 - Corporate Credit Card	The policy requires the Shire President to approve and sign the CEO's credit card statement. Under the Local Government Act 1995 the Shire President has no administrative authority and as such no authority to approve the CEO's credit card statement.  The list of credit cards approved to be held by the Shire by the policy does not include a credit card currently held and in use by the local SES.	Review the policy/procedure to amend the authorisation process of the CEO's credit card. Periodic reports to Council should be undertaken acknowledging transactions as having been made and authorised by the CEO. The practice of separately highlighting transactions made on the CEO's credit card for presentation to Council should continue. This is in line with the Western Australian Auditor General's Report dated 7 May 2018 relating to Controls Over Corporate Credit Cards.  Review and update the policy and credit cards currently held by the Shire.		MF	COMPLETED	Feb-21
Finance Policy No. 15 - Purchasing Tender Guide	The policy provides limited direction regarding contract variations and extensions awarded or against a written specification not awarded by tender. Extension of contracts and associated price changes are also not covered by the policy. For contracts awarded by tender, legislation provides minimum requirements.	Amend the Policy to provide the following:  <ul style="list-style-type: none"> <li>Prohibit price variations to existing contracts awarded by tender other than those provided within the original contract, as required by Local Government (Functions and General) Regulations 1996 Regulation 11(2)(j)(iv).</li> <li>Purchasing requirements of the issuing of contract variations and extensions for contracts not awarded by public tender. Consideration should be given to circumstances where the contract value increase over a policy threshold level, due to the variation or extension.</li> <li>Inset purchasing requirements for procurement of goods or services made under the exemptions under Local Government (Functions and General) Regulations 1996 Regulation 11(2).</li> </ul>		DCEO	COMPLETED	Aug-20
	Purchasing requirements for procurement of goods or services in accordance with the exemptions under Local Government (Functions and General) Regulations 1996 Regulation 11(2), regardless of the value of expenditure are not included within the policy. The CEO is required to ensure controls exist for all purchases including those made using these exemptions. It is noted the practice of testing the market through sourcing multiple quotations when using the exemptions is sometimes occurring, and the policy should be updated to reflect the expectation and requirement.					
Finance Policy No. 16 - Significant Accounting Policies	Formalisation of accounting policies may result in a conflict with information prepared in annual financial reports, required to be prepared in accordance with AAS and the <i>Local Government Financial Management Regulations 1996</i> .	Ideally, to avoid conflict with the standards and legislation the policy should not include legislative and standards requirements and should enhance these requirements or provide a policy decision where an accounting standard allows a policy choice. Consider rescinding the policy or reviewing and amending the policy accordingly.		MF	COMPLETED	Feb-21
Finance Policy No. 20 - Risk Management, Governance Framework & Policy	The current policy is based on a superseded risk management standard AS/ NZ ISO 31000:2009.	Develop and adopt a risk management policy to align to Risk Management Standard ISO 31000:2018.  Ensure risk management policy and strategy adequately considers and addresses risks relating to contractors and volunteers periodically or sporadically engaged by Council.		DCEO	COMPLETED	Feb-21

Item	Matters Identified	Suggested Improvements		Resp. Officer	Status to Date	Due Date for Completion
Admin Policy No. 10 - Grievance	The policy does not provide for the handling of complaints against the CEO. A number of documents are required to be maintained within the policy, however limited supporting documentation was available for our inspection.	Review and amend the policy to provide a process for the handling and resolution of complaints regarding the CEO. Review systems and processes to align with the policy, or alternatively amend the policy to refer to operational processes.	Review Policy Manual	DCEO	COMPLETED	Feb-21
Admin Policy No. 18 - Asset Management	The current policy scope refers to all assets with a replacement value higher than \$3,000. Regulation 17A paragraph 5 of the <i>Local Government (Financial Management) Regulations 1996</i> requires that assets less than \$5,000 are not to be capitalised	Review and amend the policy to update the asset value, or alternatively remove the specific amount referred to in the policy and refer to the <i>Local Government (Financial Management) Regulations 1996</i> .		MF	COMPLETED	Feb-21
Council Policy No. 2 - Councillors Out of Pocket Expenses	The policy sets out the rate for travel reimbursements for elected members in performing their duties is to be calculated at the same rate as Clause 42 of the <i>Local Government Officers (Western Australia) Award 1988</i> . This Award is no longer current, and the policy does not align with the provisions of the most recent determination published by the <i>Salaries and Allowances Tribunal (SAT)</i> which sets out the reimbursement rate where elected members are discharging their duties.	Review and amend the policy to correctly reflect mileage reimbursements permitted under the current SAT determination.		CEO	COMPLETED	Feb-21
Policy Reference to Legislation and External Information	We noted several policies contain specific detail relating to legislation and other external references, including: <ul style="list-style-type: none"><li>• Finance Policy No. 8;</li><li>• Health Policy No. 7,8,12,16 and 23;</li><li>• Bushfire Policy No. 7; and</li><li>• Works Policy No. 8 and 11.</li></ul> We noted the references within these policies may be outdated or superseded by changes to the legislation, Australian Standards, the Town Planning Scheme or other external references.	Update policies to remove specific and / or detailed references to legislation and other external references to assist with appropriate alignment and consistency in Council policies is maintained.		relevant manager	To be completed when all Policies are reviewed	Jun-21
Policy Reference to Fees and Charges	Several Council policies include statements defining fees and charges for services, including: <ul style="list-style-type: none"><li>• Health Building and Planning Policy No. 1,9 and 27; and</li><li>• Works Policy No. 11.</li></ul> We noted the fees and charges stated within the above policies do not align with the current schedule of fees and charges.	Update policies to reflect the schedule of fees and charges.		relevant manager	To be completed when all Policies are reviewed	Jun-21
General Policy Actions	Legislation provides for policies to be determined by Council, and for the CEO to manage the day to day operations of the local government. We noted a number of Council policies which provide for elected members to become involved in operational activities and decision making. Examples included: <ul style="list-style-type: none"><li>• Works Policy No. 3;</li><li>• Administration Policy No. 1 &amp; 21;</li><li>• Council Policy No. 2, 10; and</li><li>• Finance Policy No. 11.</li></ul> Policies are not necessarily intended to provide direction on how different functions are to be executed, except where legislation requires it.	Review and update policies to ensure they provide guidance to articulate the strategic direction of Council and set out a high level position to follow at an operational level (e.g. we shall, we shall not), particularly where legislation does not provide such guidance.		relevant manager	To be completed when all Policies are reviewed	Jun-21
Internal Control Policy	Currently, no policy on internal controls has been adopted by Council.	We suggest an internal control policy be formulated and adopted to formalise Council's commitment and approach to internal controls, based on a risk management process.		<ul style="list-style-type: none"><li>• Assess need for internal control policy</li><li>• Develop Policy</li></ul>	DCEO	COMPLETED
Legislative Compliance Policy	Currently, no policy on internal legislative compliance has been adopted by Council.	Development and adoption of a legislative compliance policy may help formalise Council's commitment and approach to legislative compliance.	<ul style="list-style-type: none"><li>• Assess need for internal control policy</li><li>• Develop Policy</li></ul>	DCEO	COMPLETED	Feb-21
Policy Review	Policies are reviewed annually by Council to help ensure they remain current. There is no 'history' (adoption / review) to indicate where policies have been reviewed and amended	Following review of policies by Council, update the latest 'history' date on the policy to provide evidence and an accurate record of when the policy was reviewed, amended and adopted.	<ul style="list-style-type: none"><li>• Correct as part of Policy Review Process</li><li>• Ensure delegation details are correct</li><li>• Put Review date on Policies</li></ul>	EA	To be completed when all Policies are reviewed	Feb-21

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion
7. FRAMEWORK IMPLEMENTATION						
7.1	<b>STRATEGIC AND OPERATIONAL PLANS</b>					
	<p><b>Strategic Community Plan Stage 1</b></p> <p>The Strategic Community Plan underwent a major review within four years as required in June 2018 and was adopted unanimously. The voting requirement in agenda papers noted a simple majority decision of Council was required to adopt the plan, rather than an absolute majority as required by Local Government (Administration) Regulations 1996 19C (4).</p> <p>The Strategic Community Plan lists results of community engagement but does not clearly set out the engagement mechanisms and processes utilised for community engagement, the consideration of demographics/trends or resource capacity as required by Department Local Government, Sport and Cultural Industries (DLGSCI) Integrated Planning and Reporting Advisory Standard (September 2016)..</p> <p>The Annual Report contains a section which describes activities and strategies included within the Strategic Community Plan and Corporate Business Plan (plan for the future). It does not highlight the activities from the plans which have commenced during the reporting period or are continuing as required by DLGSCI Integrated Planning and Reporting Advisory Standard (September 2016)..</p>	<p>To help ensure compliance and provide sound planning direction to the Shire, agenda papers should include correct legislative references and requirements when being considered by Council.</p> <p>Document information within the Strategic Community Plan to include all required data and information as published within the Department Local Government, Sport and Cultural Industries Integrated Planning and Reporting Advisory Standard (September 2016).</p> <p>Include within the Shire's Annual Report information relating to the Plan for the Future as required by section 5.53(2)(e) of the Local Government Act 1995.</p>	<ul style="list-style-type: none"> <li>• Hold Integrated Planning Day <ul style="list-style-type: none"> <li>• Prepare Plan</li> <li>• Issue Local Public Notice</li> <li>• Publish Plan on Website</li> </ul> </li> </ul>	DCEO	<ul style="list-style-type: none"> <li>• Integrated Planning Day 16/07/2020 <b>COMPLETED</b></li> </ul>	Jul-20
	<p><b>Corporate Business Plan Stage 1</b></p> <p>The Corporate Business Plan was last reviewed in June 2018 has not been reviewed annually as required by section 6.2(2) of the Local Government Act 1995 and Local Government (Administration) Regulations 1996 19DA (4).</p> <p>The Corporate Business Plan was adopted by Council in June 2018 with the voting requirement in agenda papers noting a simple majority decision of Council required to adopt the plan, rather than an absolute majority as required by Local Government (Administration) Regulations 1996 19C (4).</p> <p>Linkages between capital projects and key activities within the plan are not clearly identified.</p>	<p>Ensure the Corporate Business Plan is reviewed annually prior to the adoption of the annual budget, in accordance with the requirements of section 6.2(2) of the Local Government Act 1995 and Local Government (Administration) Regulations 1996 19DA (4).</p> <p>Document information within the plan to include all required data and information as published within the DLGSCI Integrated Planning and Reporting Advisory Standard (September 2016).</p>				
	<p><b>Business Continuity Plan Stage 2</b></p> <p>A Business Continuity Plan was not available for inspection.</p>	<p>Develop a Business Continuity Plan and test it to ensure validity. Identify and document key business continuity risks along with the treatments, to reduce the risk to an acceptable level.</p>	<ul style="list-style-type: none"> <li>• Develop Business Continuity Plan</li> </ul>	CLO	Deferred until staff resources are available	Jun-21
	<p><b>Workforce Plan Stage 2</b></p> <p>The Workforce Plan 2013-2017 has not been reviewed since it was developed and is now out of date. Although there is no statutory obligation to adopt the plan, it is required by the DLGSCI Integrated Planning and Reporting Advisory Standard (September 2016), and to be aligned to the Corporate Business Plan and annual budget.</p>	<p>Review and update the Workforce Plan to maintain effective alignment with IPR documents, and to include all required data and information as published within the DLGSCI Integrated Planning and Reporting Advisory Standard (September 2016).</p>	<ul style="list-style-type: none"> <li>• Review and Update Workforce Plan</li> </ul>	DCEO	Deferred until staff resources are available	Jun-21
	<p><b>ICT Strategic Plan</b></p> <p>A four year ICT Replacement Plan was prepared in 2016 summarising ICT infrastructure and future considerations for improvements. The plan had limited overview of ICT risks and how they are to be addressed, and has not been reviewed since it was prepared in 2016. .</p> <p>Presently a single consultant is engaged to provide IT support services and advice regarding security etc. A high level of risk could be assumed by engaging a single entity to provide all IT services.</p>	<p>Develop an ICT Strategic Plan identifying and documenting key ICT risks along with the treatments to reduce the risk to an acceptable level. Consider independent review of identified ICT risks.</p> <p>Consider implementation of routine review and verification of skills, competencies, qualifications and experience for IT service providers</p> <p>Careful development of a strategy will assist in considering the risks of utilising a single IT provider, and may assist in developing a scope to articulate service level agreements for a range of IT services to be potentially issued to different providers.</p>	<ul style="list-style-type: none"> <li>• Develop ICT Strategic Plan in conjunction with Consultant IT Firm</li> </ul>	DCEO/EA	Deferred until staff resources are available	Jun-21
	<p><b>ICT Disaster Recovery Plan</b></p> <p>An ICT Disaster Recovery Plan was not available for inspection.</p>	<p>Develop an ICT Disaster Recovery Plan. Identify and document key ICT risks, along with the treatments to reduce the risk to an acceptable level. Maintain, review and test the plan to ensure validity.</p>	<ul style="list-style-type: none"> <li>• Develop ICT Disaster Recovery Plan in conjunction with Consultant IT Firm</li> </ul>	DCEO/EA	Deferred until staff resources are available	Jun-21

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion
Code of Conduct	Section 2.3 Disclosure of Interest is not consistent with current legislative requirements and refers only to employees. Section 3.4 Gifts refers only to employees. Elected members have obligations in relation to disclosure of gifts in accordance with legislation. In its current form there is no clarity for elected members and employees as to their disclosure obligations.	Review the section of the Code of Conduct relating to interest disclosure requirements and disclosure requirements for gifts to highlight these need to be made in accordance with legislation. Given the complexities involved in amending the Code of Conduct when changes are made to legislation, consider amending the Code of Conduct so legislative requirements are not restated. Where legislative requirements are unclear or there is a desire for greater requirements, suggest this be covered by relevant policies	<ul style="list-style-type: none"> <li>Review and Update Code of Conduct where necessary</li> </ul>	CEO	COMPLETED	Nov-20
	Contractors and volunteers are not bound by a Code of Conduct when performing functions on behalf of the Shire. Elected members, committees, contractors and volunteers are not required to sign the Code of Conduct acknowledging they have read and understand the requirements within.	Expand the scope of the Code of Conduct to include actions by volunteers and contractors. Alternatively, a separate Code of Conduct be developed for volunteers and contractors.  Update the Code of Conduct as well as induction procedures to ensure all persons subject to the Code of Conduct sign and acknowledge they understand the content.				
<b>7.2</b>	<b>OPERATIONAL AND FINANCIAL PROCEDURES</b>					
Checklists	Checklists of key functions are maintained for selected functions. Checklists were not maintained and evidenced for all standard routine functions such as end of month reconciliations and reporting across the organisation. It was noted some staff have commenced with the creation of checklists and procedures	Creation and maintenance of standard checklists may assist in evidencing key points of control. Checklists assist in ensuring compliance with repetitive legislative compliance tasks. Staff are encouraged to continue with the development of checklists and procedures for routine functions, including evidencing independent review.	<ul style="list-style-type: none"> <li>Implement further checklist items to address</li> </ul>	MF	COMPLETED	
Workflow Diagrams	Workflow diagrams have not been compiled for undocumented / documented procedures.	In conjunction with, or as an alternative to, the development of documented procedures and checklists, development of workflow process diagrams may assist in clearly identifying controls and processes to be followed.	<ul style="list-style-type: none"> <li>Not Mandatory - If Capacity</li> <li>Staff believe checklists will suffice</li> </ul>			Not Required to Undertake
Access to Shire Facilities	We noted limited physical access security measures to some Shire facilities.	Ensure adequate physical access security measures exist to prevent unauthorised individuals from accessing facilities.	<ul style="list-style-type: none"> <li>Part of staff daily procedures and will be monitored</li> </ul>	ALL	COMPLETED	
Procedure Changes	Process for amending or changing procedures are not formalised. This creates opportunities for unilateral unauthorised changes to procedures and a breakdown in key controls.	Establish a process for the development, review, amendment and authorisation of procedures, checklists and other internal control documentation, throughout the Shire to assist with managing changes to procedures.	<ul style="list-style-type: none"> <li>Not Mandatory - If Capacity</li> </ul>			Not Required to Undertake
Overhead & Admin Allocations	No process is currently in place to determine the allocation of indirect costs. From staff representations, current allocation rates are based on historical estimates and reviewed informally during budget preparations each year. No calculation method to support overhead allocations was available.	Undertake a review of activity based costings to support calculation of overhead and administration allocations	<ul style="list-style-type: none"> <li>Undertaken extensively at budget time</li> </ul>	MF	COMPLETED	
End of Month Processes	Evidence of end of month procedures being followed or reviewed by an authorised officer independent of preparing/collating the documentation is not routinely applied prior to preparation of monthly financial reports.	Develop checklists and procedures to demonstrate appropriate controls and reviews are in place when preparing monthly financial reports as a key control.	<ul style="list-style-type: none"> <li>Liase with Auditor as to checklist format</li> <li>Make adjustments to current checklists</li> </ul>	MF	COMPLETED	
Asset Disposals	Our limited testing noted instances where assets have not been disposed of in accordance with section 3.58 of the Local Government Act 1995 and the Local Government (Functions and General) Regulations 1996. Several instances noted were the result of plant items being traded at the same time of purchasing a new plant item. Although the purchasing policy and legislative requirements allowed for the new plant item to be purchased without going to tender, the disposition of the traded plant item is not captured by these same exclusions. Examples included a grader and a tip truck.	Ensure future asset disposals are in accordance with the requirements of section 3.58 of the Local Government Act 1995 and the Local Government (Functions and General) Regulations 1996.	<ul style="list-style-type: none"> <li>Staff to ensure disposals adhere to requirements</li> </ul>	MF	COMPLETED	
Rates	Debt recovery agents are authorised to enter into payment arrangement agreements with debtors on the Shire's behalf. Payment arrangements are not required to finalise debts by the end of financial year.  Evidence of routine reviews of rate exempt properties as defined by section 6.26(2)(g) of the <i>Local Government Act 1995</i> was not available for our inspection.	Review agreement with debt recovery agent to require payment arrangements to be cleared within an appropriate agreed period.  Develop and maintain systems and processes whereby routine reviews are undertaken of rate exempt properties within the Shire, confirming these properties are used exclusively for charitable purposes as defined by <i>Charitable Uses Act 1601</i> .	<ul style="list-style-type: none"> <li>Staff to monitor as part of monthly reconciliations</li> </ul>	Rates/MF	COMPLETED	

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion
ICT Security	Limited controls for access to IT systems including physical access to hardware exist. Some levels of permissions have been established to network access to data, however this is largely undocumented.	Undertake a comprehensive IT security review, document current policies and practices, and implement findings of the review.	<ul style="list-style-type: none"> <li>• May be formalised when staff have availability</li> <li>• Not mandatory</li> </ul>	DCEO		Not Required to Undertake
General Journal Entries	There are limited documented internal control procedures for general journals. We noted review and evidence of review of journals after posting has not been consistently maintained.	Document internal controls to ensure journals requests initiated are reviewed and approved/authorised prior to posting by an appropriate officer, the current practice of independent review is maintained, and evidence of review is consistently applied.	<ul style="list-style-type: none"> <li>• May be formalised when staff have availability</li> <li>• Not mandatory</li> </ul>	MF		Not Required to Undertake
Risk Management Procedures	Risk management activities currently undertaken are largely undocumented, with existing procedures based on risk management standard ISO 31000:2009, which is superseded by ISO 31000:2018. The risk management profiles / reporting tool has not been reviewed since its initial development in December 2016.	Risk management procedures be updated, and a process developed in accordance with any update to the risk management policy.  Implement and maintain risk management procedures and processes throughout the Shire.	<ul style="list-style-type: none"> <li>• May be formalised when staff have availability</li> <li>• Not mandatory</li> </ul>	CLO/DCEO		Not Required to Undertake
Procurement Assessment	We did not observe any documented formal requirements when undertaking assessments of responses to requests for quotations. Documented procedures are not in place to require declarations of interest and confidentiality to be signed prior to assessments being undertaken for high value purchases.	To help ensure probity and fairness when assessing high value procurement, at least three persons should assess the procurement responses independently of each other.  Documented processes should require a higher level of probity and due diligence, for higher value or higher risk purchases.  Persons assessing any significant procurement should be required to declare any matters which may impact or be perceived to impact on their independence. Procedures for the declaration of interests prior to procurement assessments being undertaken should also be documented for high value purchases and tenders.	<ul style="list-style-type: none"> <li>• To be assessed as part of Policy Review</li> </ul>	DCEO	COMPLETED	Aug-20
Tender Assessment	No procedures were available for the assessment of tenders against the selection criteria. No procedures or correspondence were available to ensure the independence of persons in assessing tenders.	To help ensure probity and fairness when assessing tenders, procedures for the process to be undertaken in assessing tenders should be followed and documented with at least three persons assessing the tender independently of each other. Persons assessing any significant procurement should be required to declare any matters which may impact or be perceived to impact on their independence.  For tenders already awarded, ensure dual reviews of invoices submitted continues to occur by appropriately authorised officers. Consider a review of existing tenders which are still open to determine any systems, processes or controls required to maintain probity and fairness.	<ul style="list-style-type: none"> <li>• To be assessed as part of Policy Review</li> </ul>	DCEO	COMPLETED	Aug-20
Creditors Audit Trails	Limited review of changes made to creditor master file details is currently undertaken when each payment run is processed.	Procedures to minimise risk of unauthorised changes to creditor details should be implemented. Independent regular reviews of software audit trails is one form of control and should be undertaken as a minimum. Where possible, segregation of duties should exist where employees responsible for processing creditors transactions are unable to make changes to creditor master file details.	<ul style="list-style-type: none"> <li>• Currently done as part of eom processes</li> <li>• Implement change to do review at every payment run</li> </ul>	MF	COMPLETED	Jun-20
Credit Cards	Agreements signed by credit card holders setting out cardholder responsibilities and legal obligations when using Shire credit cards were not available for our inspection or maintained on employee files.  A credit card is held by a volunteer group for incidental expenditure with the Shire being responsible for managing grant funds for the group. Limited documented procedures are in place to ensure appropriate controls are applied and there is no evidence of volunteers having been briefed through the Shire's standard code of conduct, or other inductions required when operating a local government service function and incurring expense on behalf of the Shire.  An instance of unauthorised expenditure was noted by the Shire's external auditors. This had not been detected by staff prior to being raised by the auditors.	Update procedures to require cardholders to review and certify expenses incurred on their credit cards each month.  Volunteers should not be involved in credit card transactions on behalf of the Shire. Systems and processes should be established to account for reimbursement and allocation of grant funds with sufficient authorisation processes in place. Appropriate inductions for volunteers, including the Code of Conduct when performing functions on behalf of the Shire should be undertaken as required.  Update systems and processes relating to credit cards and implement accordingly. Maintain and regularly review these controls and ensure staff responsible for processing of credit card transactions are appropriately educated with approved systems and processes.	<ul style="list-style-type: none"> <li>• Create Credit Card Agreements</li> <li>• Investigate SES CC Issue</li> </ul>	MF	COMPLETED	Feb-21

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion
Security controls for Cash Handling	Security controls for cash held at Shire facilities are considered inadequate. Controls are not consistently documented to ensure appropriate review and authorisation processes occur in relation to the management and handling of cash by staff.	Ensure access to any cash held is restricted only to authorised personnel through secure storage. Implement appropriate documented procedures and controls for cash maintained by staff. Processes should also include reference to insured amounts relating to cash, to ensure adequate insurance levels are maintained relating to cash.	<ul style="list-style-type: none"> <li>Offsite Facilities, no real practical solution</li> <li>Assessment of potential mismanagement - not material in nature</li> </ul>	MF	COMPLETED	
Contracts/Agreements and Contracts Register	Our testing noted no formal contract / agreement was in place for a long term service currently in place with a third party for waste management services. Tender documentation was utilised to form the agreement, however this does not sufficiently address contract obligations etc. A contracts register was not available for our inspection detailing the status of contracts held by the Shire.	Review systems and procedures for all services with third parties currently in place to ensure appropriate contracts / agreements have been dually executed to assist in ensuring contract obligations are met by both parties. Maintain a register to record details of contracts and their status to assist with ensuring contracts are monitored and actioned as required.	<ul style="list-style-type: none"> <li>Contract Register to be established</li> <li>Gather information in regards to contracts <ul style="list-style-type: none"> <li>Prepare Register</li> </ul> </li> </ul>	DCEO / MF	In Progress	Jun-20
Asset Revaluations	The Shire's 2017-18 audit report contained a qualification, due to some drainage infrastructure assets having not undergone a revaluation within statutory timeframes. Limited documented processes were available to monitor the required timing of revaluations against asset classes.	Review systems and procedures to ensure all asset revaluations are undertaken as required by regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996.	<ul style="list-style-type: none"> <li>Establish a revaluation timeline</li> </ul>	MF	COMPLETED	
Local Laws	We noted a number of local laws exist. Evidence of any recent reviews of the local laws were not available for our inspection. Local Laws are not published on Shire's website.	Review local laws within an eight year period as required by section 3.16 of the Local Government Act 1995, or alternatively consider repealing inoperative (if applicable) local laws as detailed in section 3.12 of the Local Government Act 1995. Publish local laws on the official local government website as required by section 5.96A(a) of the Local Government Act 1995.	<ul style="list-style-type: none"> <li>Review currently underway</li> <li>Update local laws where necessary <ul style="list-style-type: none"> <li>Upload to website</li> </ul> </li> </ul>	CSO/CEO		Sep-21
Information Required on Website	We noted the following information (in addition to other matters noted throughout this report) has not been published on the Shire's official website as required by legislation: <ul style="list-style-type: none"> <li>Confirmed minutes of all committee meetings; and</li> <li>Notice papers, agenda, reports and other documents presented at Council and committee meetings.</li> </ul>	Ensure information is published on the Shire's official website as required by section 5.96A of the Local Government Act 1995.	<ul style="list-style-type: none"> <li>EA to ensure all Council &amp; Committee agendas, reports &amp; other papers are published on Shire's website</li> </ul>	EA	COMPLETED	Sep-20
Bank Account Authorisations	Two elected members are listed as authorising parties on the Shire's bank accounts as at the time of our review. Bank authority listings should be reviewed regularly to ensure they are current.	Elected members have no administrative authority and therefore should not be listed as an authorising party on Shire bank accounts. The authority for elected members should be removed immediately.	<ul style="list-style-type: none"> <li>Confirm account authorities with bank</li> <li>Remove any persons not required</li> </ul>	MF		Feb-21
Changes to Banking Details	Currently no independent review of changes to employee and creditor banking details is performed. Formal procedures relating to changes to banking details for employees and creditors should be developed to ensure sufficient controls exist in both substantiating the change request and the changes performed within the Shire's ERP system.	Update procedures to ensure the following matters are appropriately considered and controls are adequate to: <ul style="list-style-type: none"> <li>Validate the change request and its origin;</li> <li>Authority exists for the change request; and</li> <li>Validate and control the changes once completed.</li> </ul>	<ul style="list-style-type: none"> <li>All requests are currently validated</li> <li>Create method to document validation <ul style="list-style-type: none"> <li>Audit Trails to be conducted</li> </ul> </li> </ul>	MF	COMPLETED	Aug-20
<b>7.3</b>	<b>HUMAN RESOURCE MANAGEMENT AND PRACTICES</b>					
Staff Contracts	Different forms of contract exist, with some employees having a signed conditional offer of employment. Our testing highlighted some instances where some incumbents have not signed their offer of employment, and several instances where employees were issued with official offers of employment after their start date.	Ensure contracts of employment, defining roles, responsibilities and remuneration, are signed by both parties prior to employment commencing for all staff. Undertake a review of all personnel and establish contracts of employment for employees who do not have one, documenting their conditions of employment, roles and responsibilities.	<ul style="list-style-type: none"> <li>Review to be undertaken</li> </ul>	CEO / DCEO	In Progress	Jun-20
Employee Termination Procedures	No formal process or procedure is currently in place to ensure the appropriate termination of employees. Departmental managers have the responsibility of ensuring Shire assets are recovered, however there is no formal policy, procedure or practice in place to ensure IT permissions are restricted, or for Shire property (phones, vehicles, keys) to be returned prior to the employee finishing with the Shire.	Establish policies, procedures or checklists to manage and document the termination of employees, ensuring access to IT systems, etc. is appropriately restricted and all allocated Shire assets are recovered.	<ul style="list-style-type: none"> <li>Create Staff Termination Checklist</li> </ul>	DCEO	COMPLETED	Nov-20
Staff Training	Planned and required staff training needs for employees are not currently identified and recorded in a central training matrix.	Develop and maintain a staff training matrix to identify staff training needs relevant to their role, ensuring it is co-ordinated across the organisation and monitors currency of required licences and qualifications.	<ul style="list-style-type: none"> <li>Sufficient Controls are in place</li> </ul>	DCEO	COMPLETED	Oct-20

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion	
7.4	Payroll Audit Trail	Limited review of changes made to employee master file and parameters is currently undertaken when each payroll is processed. No independent review is undertaken to ensure bank account details have not been altered or manipulated without prior verification and authorisation.	Procedures to minimise risk of erroneous or unauthorised changes to employee details should be implemented. Regular reviews of software audit trails is one form of control and should be undertaken as a minimum. Where possible, segregation of duties should exist where those responsible for processing payroll transactions are unable to make changes to employee master file.	• Audit Trails are being carried out for all payroll runs	FO/MF	COMPLETED	
	Payroll Exception Reporting	The officers responsible for processing and reviewing payroll are tasked with review and capture of employee entitlements, allowances, deductions, etc. Staff have advised more formal documentation / checklists have been created to assist with payroll processing, review and authorisation and are being implemented.	Review procedures and controls for the accurate processing of payroll each fortnight. Details for each employee should be reviewed against individual employment contracts to capture allowances, deductions, entitlements etc, into a master list, with appropriate review and authorisation for changes. Payroll exception reporting and review of audit trails should be undertaken to capture anomalies or unauthorised changes.	• Audit Trails are being carried out for all payroll runs	FO/MF	COMPLETED	
	Employee Identity and Credentials	Practices and procedures for verifying employee identity, right to work in Australia, verification of employment history and qualifications are considered inadequate.	Develop, implement and maintain appropriate policies and procedures to reduce the risk of unqualified or unsuitable staff being employed by the Shire, in line with the Western Australian Auditor General's Report in June 2019 relating to Verifying Employee Identity and Credentials.	N/A	Records/DCEO	COMPLETED	Aug-20
	INSURANCE						
	Contractor Insurance	Contractors' insurances are not always assessed prior to award of contracts in all cases. Reliance is placed on contract managers to ensure copies of insurances are provided.	To help ensure all contractors have the relevant licences and have adequate insurance cover for the works they undertake for the Shire, procedures should be developed, and records maintained to ensure copies of contractor's insurances are obtained and held on file prior to award of contracts.	• Look at options to automate • Develop procedure	CLO/DCEO	In Progress	Jun-21
<b>8. FRAMEWORK EVALUATION</b>							
8.1	<b>COUNCIL AND AUDIT AND RISK COMMITTEE</b>						
	Council and Audit Risk Committee	Identified risks are not included within agenda items for elected member consideration or recorded in an appropriate risk register.	Identified risks relating to a Council decision should be communicated within the agenda item, to enable elected members to be fully informed of the identified risks when making decisions. Risks should also be appropriately recorded in a risk register.	• Not Mandatory • Audit Committee not in favour	EA/CEO	COMPLETED	
	Annual Electors Meeting	Decisions made at the annual meeting of electors' meetings in 2019 was not considered by Council as required by legislation.	Ensure decisions made at electors' meetings are considered by Council in accordance with section 5.33 of the Local Government Act 1995.		EA/CEO	COMPLETED	
	Council and Committee Minutes	Not all attachments are published in the minutes on the official local government website.	Ensure all documents supporting Council / Committee decisions are included in the official minutes, and the minutes are also published on the official local government website as required.		EA/CEO	COMPLETED	
8.2	<b>STRATEGIC AND OPERATIONAL REGISTERS</b>						
	Risk Register	A risk register was not available for our inspection to reflect identified risks, and if they have been adequately treated.	Maintaining risk registers for all identified key risks is important to help ensure appropriate identification, recording and communication of high rated risks, along with providing a record to enable the verification of whether treatment plans have appropriately mitigated to within accepted risk appetite. Routine (at least quarterly) review of the risk register is required for sound risk management.	• Not Mandatory	DCEO		Not Required to Undertake
	Register of Hazardous Materials	A register of hazardous materials was not available for our inspection, to reflect properties under the control of the Shire which may contain hazardous materials such as asbestos, and if associated risks have been adequately treated.	Develop and maintain a register to record details of hazardous materials, such as asbestos, for properties under the control of the Shire.	• Register in Place	EHO	COMPLETED	
	Investment Register	An investment register was not available for our inspection detailing the nature and location of all investments and all related transactions.	Recording the nature and location of all investments and related transactions is required by Regulation 19 (2) of the Local Government (Financial Management) Regulations 1996. Tracing of funds on maturity of investments is essential and record of where funds are transferred and who authorised the transfer should be maintained within the register. Maintaining printed copies of the investment register, reviewed and authorised by a senior manager, independent of the control of the investments, prevents subsequent amendment to the register.	• Prepare Register	MF/CEO	COMPLETED	Feb-21

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion
Delegations Register	<p>A review/amendment history is not currently recorded within the delegations register.</p> <p>Delegations have not undergone a review within twelve months as required by legislation.</p> <p>A number of items recorded in the delegations register as delegations to the CEO are responsibilities of the CEO, and not decisions of Council delegated to the CEO.</p> <p>Limits within Delegation No. 30 do not align to the current procurement policy.</p> <p>Delegation No. 20 includes an authorisation to the Shire President for the payment of accounts. Under the Local Government Act 1995 the Shire President has no administrative authority and as such no authority to authorise payment of accounts as an individual elected member.</p>	<p>Following review of Delegations by Council, update the latest 'history' date on each delegation to provide an accurate record of when the delegation was reviewed, amended and adopted.</p> <p>Review the register of delegations as soon as possible. Review systems and processes to ensure all delegations are reviewed at least once every twelve months as required by section 5.46 of the Local Government Act 1995</p> <p>Review Council delegations to the CEO to ensure they relate to decisions of Council delegated to the CEO and update the register accordingly</p> <p>Review and update the procurement policy or Delegation No. 30 to ensure any exercise of the delegation in compliant with the adopted procurement policy of Council.</p> <p>Review and update Delegation No. 20 to ensure any exercise of the delegation in compliant with legislation.</p>	<ul style="list-style-type: none"> <li>Inspect Delegations Register to identify errors</li> <li>Correct at time of Policy Review</li> <li>Reformat Presentation of Register to include summary and timeline pages (as per NGN)</li> </ul>	EA/CEO/DCEO	COMPLETED	Feb 2021
Financial Interest Register	<p>We noted primary returns were completed for two relevant persons. In both instances these primary returns have been completed more than three months after the documented start date.</p> <p>Acknowledgements of annual returns for several relevant persons, as well as acknowledgement of a primary return for a relevant person, were not compliant with section 5.77 of the Local Government Act 1995.</p> <p>A primary return for a relevant person was not available for inspection upon examination of the Financial Interest Register.</p> <p>The register interests of current relevant persons are maintained in two separate files, with returns for individual relevant persons spilt across both files.</p> <p>Returns for an individual who has ceased to be a relevant person have not been removed to the folder for individuals who have ceased to be a relevant person.</p> <p>Annual returns for two relevant persons were noted to have incomplete information, in that the relevant persons had omitted to sign the forms. These returns were still acknowledged and filed.</p>	<p>Ensure systems and procedures are in place to obtain all returns required under the Local Government Act 1995. Undertake necessary actions to rectify and report this matter as required.</p> <p>Review systems and procedures place to ensure the acknowledgement of receipt of all returns occurs as required under the Local Government Act 1995.</p> <p>Update the folders of current relevant persons' financial interests to collate individual relevant persons' returns in an effort to reduce the risk of returns being misplaced.</p> <p>Undertake a thorough examination of files to locate the primary returns and file within the register as required within the provisions of section 5.88 of the Local Government Act 1995, or take action to rectify and report this matter as required.</p> <p>Review filing of returns and disclosures individuals who have ceased to be relevant persons of the organisation, to ensure records are maintained as required under the provisions of the Local Government Act 1995.</p> <p>Establish procedures to ensure all primary and annual returns are properly completed at the time of providing acknowledgement of receipt of the returns.</p>	<ul style="list-style-type: none"> <li>Review to be undertaken</li> </ul>	EA/CEO	COMPLETED • Financial Interest Register created	Feb-21
Tender Register	<p>Inspection of the register noted the inclusion of several procurements which were not tenders, but rather purchases made under exemptions allowed by regulation 11(2) of the Local Government (Functions and General) Regulations 1996 or requests for quotations and expressions of interest called. Procurement processes which are not tenders should be maintained separate to the tender register.</p> <p>We noted the tender register contained documentation which could identify the value of the consideration being sought by tenderers if it were inspected by the public. Recording such information within the register is contrary to Regulation 16(3)(c) of the Local Government (Functions and General) Regulations 1996.</p>	<p>Ensure the tender register contains only the information required to comply with Regulation 16 &amp; 17 of the Local Government (Functions and General) Regulations 1996 for future tenders called.</p>	<ul style="list-style-type: none"> <li>Review Tender Register Requirements</li> <li>Remove items which are not tenders from register</li> <li>Ensure details not required are removed from public tender register as per legislation</li> </ul>	DCEO/EA	COMPLETED	Feb-21
Swimming Pool Inspection Register	<p>A register of inspections of private swimming pools within the district was available for our inspection which was last updated in 2017. Several entries had not been correctly updated to record the required date of next inspections.</p>	<p>Update the register to accurately present the current status of private swimming pool inspections. Routine monitoring and review of the register will assist to ensure inspections are undertaken within required timeframes.</p>	<ul style="list-style-type: none"> <li>Review and Update Register</li> </ul>	EHO	COMPLETED	Feb-21
Credit Card Register	<p>A register of current credit card holders detailing card number, expiry date, credit limits and details of goods and services the cardholder is authorised to purchase was not available for our inspection.</p>	<p>Develop and maintain a register to comply with Finance Policy No. 11 Corporate Credit Card.</p>	<ul style="list-style-type: none"> <li>Create Register</li> </ul>	MF	COMPLETED	Feb-21

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion	
8.3	Notifiable Gifts Register	A notifiable gifts register was not available for our inspection or published on the Shire's website as required by regulation 34B(5) of the Local Government (Administration) Regulations 1996.	Maintain a register to record details of notifications given in relation to gifts as required by regulation 34B(5) of the Local Government (Administration) Regulations 1996, and publish on the Shire's official website as required.	<ul style="list-style-type: none"> <li>Develop procedure for gift notification</li> <li>Create gift form</li> <li>Prepare flyer for Councillors and Staff</li> </ul>	EA/CEO	<ul style="list-style-type: none"> <li>Register Updated and uploaded online</li> <li>Draft Form prepared <b>COMPLETED</b></li> </ul>	Aug-20
	Gifts Register	We noted the register of gifts contains record of disclosures made under the former provision of the Local Government Act 1995 (sections 5.82 & 5.83) and are published on the Shire's website as required. We did not observe a register of gifts in the prescribed form as required.	Establish a register of gifts in the prescribed form and publish on the Shire's official website as required.	See above	EA/CEO	<b>COMPLETED</b>	Aug-20
	<b>ANNUAL COMPLIANCE AUDIT RETURNS (CAR)</b>	The CARs for 2017, 2018 and 2019 were not reviewed by the Audit Committee as required, prior to adoption by Council.  Matters of non compliance were listed in the CARs for 2017, 2018 and 2019, however the officer report accompanying the CAR did not highlight these matters, or actions to correct them. Some responses in the CAR were inconsistent with documents examined during our overall review.	Ensure future CARs are reviewed and reported by the Audit Committee to Council for adoption as required by regulation 14 of the Local Government (Audit) Regulations 1996.  Review procedures and controls for the accurate completion of CARs including independent review of responses by an appropriate officer.	<ul style="list-style-type: none"> <li>Ensure future CARs are presented to Audit Committee</li> <li>Ensure CAR is prepared and reviewed by appropriate officers</li> </ul>	DCEO	DCEO has diarised to take the 2020 CAR to an Audit committee meeting in Feb 2021  <b>COMPLETED</b>	fouplan require updateing
8.4	<b>COMPLAINT HANDLING</b>  Community Complaints Procedures	A community complaints register is not currently maintained to follow up and ensure all complaints are adequately addressed.	To help ensure all complaints are adequately resolved, a register of customer complaints received should be maintained.	<ul style="list-style-type: none"> <li>Ensure format of Complaints register is correct</li> <li>Develop procedure in regards to complaints handling</li> </ul>	Records	<b>COMPLETED - A community complaints register is currently being managed in the Shire's Synergy Soft System. The register is updated and followed up by the Shire's Records Officer</b>	Jul-20
8.5	<b>AUDIT PRACTICES</b>  Internal Audit	Currently, no internal auditors have been appointed, and limited internal audit functions have been undertaken.	We suggest as the level of documented procedures increases, an expanded internal audit function to confirm adherence to documented policies and procedures may be required as recommended by the OAG in their report to Parliament on the Audit Results Report – Annual 2017-18 Financial Audits of Local Government Entities.	N/A	DCEO/CEO	No Action Required	
8.6	<b>REVIEW REQUIRED TO BE UNDERTAKEN BY CEO</b>						
	Audit Regulation 17 Review	A review was last undertaken in December 2016. Regulation 17 of Local Government (Audit) Regulations 1996 requires reviews to be undertaken every three years. Previous review undertaken contained no recommendations in relation to the appropriateness and effectiveness of risk management, internal control and legislative compliance.	Ensure the next review is undertaken within the next three years as required by legislation.  Ensure future reviews identifies operational and financial risk, control weaknesses and compliance weaknesses.	N/A	DCEO/CEO	Review has been completed - next due 2023	<b>COMPLETED</b>
	Financial Management Review	A financial management review was last undertaken in April 2014 and not within the time period as required by Regulation 5(2) of Local Government (Financial Management) Regulations 1996.	Ensure the next review is undertaken within the next three years as required by legislation.	N/A	MF/CEO	Review has been completed - next due 2023	<b>COMPLETED</b>



## 6.5 BUDGET REVIEW

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	12 February 2021
PREVIOUS REPORT(S):	March 2020
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.BU.1
ATTACHMENTS:	<ul style="list-style-type: none"> <li>Budget Review 20/21</li> </ul>

### OFFICER RECOMMENDATION

**Moved Cr**

**Seconded Cr**

**That the Committee recommend that Council adopt the budget review for the Shire of Wagin from 1 July 2020 to 31 January 2021, note the potential budget variances in the review and forward a copy of the review to the Department of Local Government.**

**Carried 0/0**

### BRIEF SUMMARY

A budget review has been developed for consideration by the Finance & General Purpose Committee.

### BACKGROUND/COMMENT

The Local Government (Financial Management) Regulations 1996 require that each Local Authority conducts a budget review between the 1<sup>st</sup> of January and 31<sup>st</sup> of March each year.

Within 30 days after a review is performed it is to be presented to Council for adoption. This includes considering any recommendation made in the review. After Council has adopted the review it must send a copy of the review to the Department of Local Government within a 30 day period.

The budget review is for the period 1 July 2020 to 31 January 2021 and there does not appear to be anything out of the ordinary.

The following is a summary of the predicted variances:

Carried Forward Surplus	22,961
Operating Budget	28,635
Non-operating Grants, Subsidies & Contributions	88,845
Proceeds from Disposal of Assets	(27,272)
Capital Acquisitions	(75,354)
Transfer from Reserves	18,600
Transfer to Reserves	(15,832)
<b>Total Surplus (Deficit)</b>	<b>40,583</b>



The \$22,961 Carried Forward Surplus is due to an actual higher surplus position than the estimated Council surplus position at the 30<sup>th</sup> June 2020, this only gets confirmed when the Author completes the audited Annual Financial Statements in September.

The Plant Replacement Program savings will be transferred to the reserve. The additional Roads to Recovery income is offset by the increase in Capital Expenditure. The Town Square Project and other Infrastructure projects overspend will be counterbalanced by the savings in the Townscape and Works Program Capital expenditure, and also other expected savings.

Council need to be mindful that the estimated surplus calculation of \$40,583 is a prediction only, this will change depending on events and decisions that affect Council's finances over the following months to 30 June 2021.

#### **CONSULTATION/COMMUNICATION**

Chief Executive Officer  
Deputy Chief Executive Officer  
Manager of Works

#### **STATUTORY/LEGAL IMPLICATIONS**

Local Government (Financial Management) Regulation 33A

#### **POLICY IMPLICATIONS**

Nil

#### **FINANCIAL IMPLICATIONS**

2020/2021 Budget

#### **STRATEGIC IMPLICATIONS**

Nil

#### **VOTING REQUIREMENTS**

Simple Majority

SHIRE OF WAGIN

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BUDGET REVIEW



**STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**STATUTORY REPORTING PROGRAMS**

	Budget vs Actual			Projected	
	Annual Budget	YTD Budget	YTD Actual	Annual Variance	Annual Actual
<b>Opening Funding Surplus(Deficit)</b>	\$ 1,126,116	\$ 1,126,116	\$ 1,122,347	\$ 22,961	\$ 1,149,077
<b>Revenue from operating activities</b>					
Governance	6,000	3,919	375	(4,000)	2,000
General Purpose Funding - Rates	2,380,727	2,378,645	2,369,403	(3,750)	2,376,977
General Purpose Funding - Other	899,685	520,108	510,421	(19,180)	880,505
Law, Order and Public Safety	180,991	155,319	89,709	2,200	183,191
Health	60,132	33,740	32,636	0	60,132
Education and Welfare	404,715	279,060	295,224	8,330	413,045
Community Amenities	364,325	339,825	341,970	3,000	367,325
Recreation and Culture	95,113	52,498	59,702	26,039	121,152
Transport	227,480	185,345	165,865	(7,009)	220,471
Economic Services	226,700	122,237	107,243	(17,000)	209,700
Other Property and Services	110,900	64,907	45,994	4,000	114,900
	<b>4,956,768</b>	<b>4,135,603</b>	<b>4,018,542</b>	<b>(7,370)</b>	<b>4,949,398</b>
<b>Expenditure from operating activities</b>					
Governance	(448,060)	(317,813)	(197,602)	79,889	(368,171)
General Purpose Funding	(386,202)	(200,326)	(222,416)	(11,032)	(397,234)
Law, Order and Public Safety	(298,841)	(209,663)	(154,637)	3,900	(294,941)
Health	(244,376)	(140,500)	(140,754)	(5,200)	(249,576)
Education and Welfare	(455,086)	(273,324)	(270,959)	(8,330)	(463,416)
Community Amenities	(564,900)	(327,478)	(309,878)	10,000	(554,900)
Recreation and Culture	(1,330,731)	(768,876)	(756,846)	(18,091)	(1,348,822)
Transport	(2,677,076)	(1,585,845)	(1,652,590)	(53,858)	(2,730,934)
Economic Services	(388,758)	(239,078)	(182,269)	17,500	(371,258)
Other Property and Services	(354,213)	(233,524)	(189,870)	(8,000)	(362,213)
	<b>(7,148,243)</b>	<b>(4,296,427)</b>	<b>(4,077,821)</b>	<b>6,778</b>	<b>(7,141,465)</b>
<b>Operating activities excluded from budget</b>					
Add Back Depreciation	2,566,921	1,497,388	1,536,239	0	2,566,921
Adjust (Profit)/Loss on Asset Disposal	(17,992)	(17,992)	11,236	29,227	11,235
Adjust Provisions and Accruals	0	0	2,293	0	0
<b>Amount attributable to operating activities</b>	<b>357,454</b>	<b>1,318,572</b>	<b>1,490,489</b>	<b>28,635</b>	<b>386,089</b>
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributions	919,823	582,807	286,103	88,845	1,008,668
Proceeds from Disposal of Assets	195,000	195,000	167,728	(27,272)	167,728
Capital Acquisitions	(2,631,513)	(2,049,049)	(1,257,698)	(75,354)	(2,706,867)
<b>Amount attributable to investing activities</b>	<b>(1,516,690)</b>	<b>(1,271,242)</b>	<b>(803,867)</b>	<b>(13,781)</b>	<b>(1,530,471)</b>
<b>Financing Activities</b>					
Self-Supporting Loan Principal	19,333	0	9,594	0	19,333
Transfer from Reserves	267,278	0	0	18,600	285,878
Repayment of Debentures	(67,403)	(1,128)	(34,440)	0	(67,403)
Transfer to Reserves	(186,088)	0	(4,635)	(15,832)	(201,920)
<b>Amount attributable to financing activities</b>	<b>33,120</b>	<b>(1,128)</b>	<b>(29,481)</b>	<b>2,768</b>	<b>35,888</b>
<b>Closing Funding Surplus(Deficit)</b>	<b>0</b>	<b>1,172,318</b>	<b>1,779,487</b>	<b>40,583</b>	<b>40,583</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021

OPERATING ACTIVITIES  
NOTE 1(b)  
ADJUSTED NET CURRENT ASSETS

	Last Years Closing 30 June 2020	This Time Last Year 31 Jan 2020	Year to Date Actual 31 Jan 2021
<b>Adjusted Net Current Assets</b>	\$	\$	\$
<b>Current Assets</b>			
Cash Unrestricted	1,246,490	1,640,688	1,838,351
Cash Restricted	1,680,778	1,394,222	1,660,945
Receivables - Rates	63,810	258,859	218,920
Receivables - Other	136,401	241,711	75,752
Loans receivable	19,333	9,450	9,739
Interest / ATO Receivable	0	0	0
Accrued Income / Expenses In Advance	29,241	0	62,136
Inventories	38,574	46,978	38,574
	3,214,627	3,591,908	3,904,417
<b>Less: Current Liabilities</b>			
Payables	(247,789)	(218,265)	(143,639)
Accrued Expenses / Income In Advance	(107,308)	0	(273,536)
Regional Refuse Group Accrued Funds	(37,071)	(37,071)	(37,071)
Provisions - Loans, Annual & Long Service Leave	(376,307)	(338,500)	(341,867)
	(768,476)	(593,837)	(796,114)
<b>Unadjusted Net Current Assets</b>	<b>2,446,151</b>	<b>2,998,071</b>	<b>3,108,303</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>			
Less: Cash reserves	(1,680,778)	(1,394,222)	(1,660,945)
Less: Loans receivable	(19,333)	(9,450)	(9,739)
Add: Provisions - Loans, Annual & Long Service Leave	376,307	338,500	341,867
<b>Adjusted Net Current Assets</b>	<b>1,122,347</b>	<b>1,932,900</b>	<b>1,779,487</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

**KEY INFORMATION**

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

**This Year YTD**

**Surplus(Deficit)**

**\$1.78 M**

**Last Year YTD**

**Surplus(Deficit)**

**\$1.93 M**

**Shire of Wagin**  
**STATEMENT OF OPERATING INCOME AND EXPENDITURE SUMMARY - BUDGET REVIEW**  
**FOR THE PERIOD ENDED 31 JANUARY 2021**

<b>GENERAL PURPOSE FUNDING</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Variance to Annual Budget</b>	<b>Projected Actual</b>	<b>Impact on Annual Budget</b>
Income	3,280,412	2,879,823	(400,588)	3,257,482	(22,930)
Expenditure	(386,202)	(222,416)	163,785	(397,234)	(11,032)

General Purpose Funding relates to the collection of rate revenue and the provision of the General and Road Grants from the WA Local Government Grants Commission.

The Grants Commission funding for General is lower than budgeted for and Roads is higher than budgeted for. Interest earned will be heavily reduced due to the current economic climate.

<b>GOVERNANCE</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Variance to Annual Budget</b>	<b>Projected Actual</b>	<b>Impact on Annual Budget</b>
Income	6,000	375	(5,625)	2,000	(4,000)
Expenditure	(448,060)	(197,602)	250,454	(368,171)	79,889

Governance covers the provision of expenditure for Elected Members and Council's Administration staff, including the provision of the Administration Centre.

Administration salaries savings due to CPO position for part of financial year when budgeted for full financial year and no trainee. Savings in training and conference expenses due to the pandemic.

<b>LAW ORDER &amp; PUBLIC SAFETY</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Variance to Annual Budget</b>	<b>Projected Actual</b>	<b>Impact on Annual Budget</b>
Income	180,991	89,709	(91,282)	183,191	2,200
Expenditure	(298,841)	(154,637)	144,205	(294,941)	3,900

Law Order & Public Safety covers the provision of fire prevention, emergency services, crime prevention and animal control.

Increase in bush fire infringements. Mosquito control expenses budgeted for when nil will be carried out this financial year.

<b>HEALTH</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Variance to Annual Budget</b>	<b>Projected Actual</b>	<b>Impact on Annual Budget</b>
Income	60,132	32,636	(27,496)	60,132	0
Expenditure	(244,376)	(140,754)	103,622	(249,576)	(5,200)

Health relates to the Maternal & Infant Health, Administration & Inspections by the Principal Environmental Health Officer, and Preventative Services.

Air conditioner replacement in the Medical Centre not budgeted for.

<b>EDUCATION &amp; WELFARE</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Variance to Annual Budget</b>	<b>Projected Actual</b>	<b>Impact on Annual Budget</b>
Income	404,715	295,224	(109,491)	413,045	8,330
Expenditure	(455,086)	(270,959)	184,125	(463,416)	(8,330)

Education & Welfare relates to the provision of services for Pre-Schools, Home and Community Care program, and other welfare such as Community Aged Care Packages and Wagin Frail Aged.

HACC is self funded so all income will be offset by expenditure and any profit or loss will be transferred to or from the HACC Reserve.

<b>COMMUNITY AMENITIES</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Variance to Annual Budget</b>	<b>Projected Actual</b>	<b>Impact on Annual Budget</b>
Income	372,325	341,970	(30,353)	375,325	3,000
Expenditure	(564,900)	(309,878)	255,021	(554,900)	10,000

Community Amenities relates to the provision of services for Refuse Collection, Sewerage, Town Planning and Cemetery.

Town Planning Expenses projected to be lower and cemetery fees higher than anticipated. Any waste savings or additional expenses will be offset by reserve transfer at year end.

<b>RECREATION &amp; CULTURE</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Variance to Annual Budget</b>	<b>Projected Actual</b>	<b>Impact on Annual Budget</b>
Income	128,313	64,702	(63,611)	153,052	24,739
Expenditure	(1,330,731)	(756,846)	573,882	(1,348,822)	(18,091)

Recreation relates to the Public Halls, Swimming Pool, Sportsground Oval and Buildings, Library and other culture.

Decreased hire and usage of facilities due to pandemic. Increase in grant income for community events. Sportsground oval vertimow to be carried out next financial year.

<b>TRANSPORT</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Variance to Annual Budget</b>	<b>Projected Actual</b>	<b>Impact on Annual Budget</b>
Income	1,106,103	446,968	(659,135)	1,189,239	83,136
Expenditure	(2,677,076)	(1,652,590)	1,024,487	(2,730,934)	(53,858)

Transport relates to Roadworks and Aerodromes. This section is significantly relied on external grant funding as a major source of income.

Additional R2R funding not budgeted for which will be offset by the additional capital expenditure. Increased townscape operating expenditure due to the town flower planting and watering program.

<b>ECONOMIC SERVICES</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Variance to Annual Budget</b>	<b>Projected Actual</b>	<b>Impact on Annual Budget</b>
Income	226,700	107,243	(119,458)	209,700	(17,000)
Expenditure	(388,758)	(182,269)	206,489	(371,258)	17,500

Economic services relates to the various Landcare projects, tourism initiatives such as the caravan park, and building control.

Brown dam repairs will be offset by a reserve transfer. Building licenses income higher than budgeted for. Decreased water sales is offset by decreased standpipe costs.

<b>OTHER PROPERTY &amp; SERVICES</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Variance to Annual Budget</b>	<b>Projected Actual</b>	<b>Impact on Annual Budget</b>
Income	110,900	46,274	(64,627)	114,900	4,000
Expenditure	(354,213)	(190,150)	164,064	(362,213)	(8,000)

Other Property & Services relates to Private Works, Public Works Overheads, Plant Operation Costs, and Unclassified items such as staff housing, contingencies and building maintenance.

Additional private works carried out which the income and expenditure offset each other. Vehicle licensing commission lower than budgeted for due to the pandemic.

SHIRE OF WAGIN  
STATEMENT OF OPERATING INCOME AND EXPENDITURE DETAIL - BUDGET REVIEW  
FOR THE PERIOD ENDED 31 JANUARY 2021

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
<b>General Purpose Funding</b>										
<b>Rate Revenue</b>										
I031005	GRV	Inc	888,174	888,174	888,174	0	0	888,174	0	
I031010	GRV Minimums	Inc	83,520	83,520	83,520	0	0	83,520	0	
I031015	UV	Inc	1,432,960	1,432,960	1,432,960	0	0	1,432,960	0	
I031020	UV Minimums	Inc	44,660	44,660	44,660	0	0	44,660	0	
I031025	GRV Interim Rates	Inc	2,000	1,169	(1,100)	(2,269)	(3,100)	2,000	0	
I031030	UV Interim Rates	Inc	2,000	1,169	(1,172)	(2,341)	(3,172)	2,000	0	
I031035	Back Rates	Inc	1,000	581	(301)	(882)	(1,301)	1,000	0	
I031040	Ex-Gratia Rates (CBH)	Inc	12,517	12,517	12,517	0	0	12,517	0	
I031045	Discount Allowed	Inc	(86,105)	(86,105)	(89,855)	(3,750)	(3,750)	(89,855)	(3,750)	
I031050	Instalment Admin Charge	Inc	8,000	8,000	4,259	(3,741)	(3,741)	8,000	0	
I031055	Account Enquiry Fee	Inc	2,500	1,456	2,530	1,074	30	3,000	500	
I031060	(Rate Write Offs)	Inc	(5,000)	0	(10)	(10)	4,990	(5,000)	0	
I031065	Penalty Interest	Inc	12,000	7,000	5,813	(1,187)	(6,187)	12,000	0	
I031070	Emergency Services Levy	Inc	113,467	113,467	112,963	(504)	(504)	112,963	(504)	
I031075	ESL Penalty Interest	Inc	700	406	349	(57)	(351)	700	0	
I031080	Instalment Interest	Inc	3,500	2,044	3,879	1,835	379	4,000	500	
I031090	Rate Legal Charges	Inc	10,000	5,831	17,389	11,558	7,389	20,000	10,000	Offset by increased expenditure
			2,525,893	2,516,849	2,516,575	(274)	(9,318)	2,532,639	6,746	
E031005	Valuation Expenses	Exp	(10,000)	(1,750)	(673)	1,077	9,327	(10,000)	0	
E031010	Legal Costs/Expenses	Exp	(1,000)	(581)	(1,009)	(428)	(9)	(1,500)	(500)	
E031015	Title Searches	Exp	(600)	(350)	0	350	600	(600)	0	
E031020	Rate Recovery Expenses	Exp	(10,000)	(5,831)	(18,425)	(12,594)	(8,425)	(20,000)	(10,000)	Offset by increased income
E031025	Printing Stationery Postage	Exp	(2,000)	(2,000)	(2,530)	(530)	(530)	(3,000)	(1,000)	
E031030	Emergency Services Levy	Exp	(113,467)	(56,734)	(67,626)	(10,893)	45,841	(112,963)	504	
E031040	Rate Refunds	Exp	(1,000)	0	0	0	1,000	(1,000)	0	
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,810)	(2,810)	(2,846)	(36)	(36)	(2,846)	(36)	
E031100	Administration Allocated	Exp	(91,322)	(53,270)	(53,270)	0	38,052	(91,322)	0	
			(232,199)	(123,326)	(146,379)	(23,054)	85,820	(243,231)	(11,032)	
<b>Other General Purpose Funding</b>										
I032005	Grants Commission General	Inc	455,916	227,958	220,985	(6,973)	(234,931)	441,970	(13,946)	Final figure provided post budget preparation
I032010	Grants Commission Roads	Inc	219,016	109,508	112,425	2,917	(106,591)	224,849	5,833	Final figure provided post budget preparation
I032020	Administration Rental	Inc	36,000	21,000	21,000	0	(15,000)	36,000	0	
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,500	875	157	(718)	(1,343)	1,500	0	
I032030	Reimbursements	Inc	100	56	0	(56)	(100)	100	0	
I032035	SS Loans Interest & GFee Reimb.	Inc	4,924	2,556	2,555	(1)	(2,369)	4,924	0	
I032040	Bank Interest	Inc	20,000	11,669	1,492	(10,177)	(18,508)	5,000	(15,000)	Current economic climate has dismal interest rates
I032045	Reserves Interest	Inc	16,563	8,282	4,635	(3,647)	(11,928)	10,000	(6,563)	Current economic climate has dismal interest rates
I032055	Commissions & Recoups	Inc	500	0	0	0	(500)	500	0	
			754,519	381,904	363,249	(18,655)	(391,270)	724,843	(29,676)	
E032005	Bank Fees and Charges	Exp	(12,000)	(7,000)	(7,485)	(485)	4,515	(12,000)	0	
E032015	Interest on Loans	Exp	(31,391)	(18,312)	(16,865)	1,447	14,526	(31,391)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E032030	Audit Fees & Other Services	Exp	(22,000)	0	0	0	22,000	(22,000)	0	
E032035	Administration Allocated	Exp	(88,612)	(51,688)	(51,688)	0	36,924	(88,612)	0	
			(154,003)	(77,000)	(76,038)	962	77,965	(154,003)	0	
	<b>Total General Purpose Income</b>		3,280,412	2,898,753	2,879,823	(18,929)	(400,588)	3,257,482	(22,930)	
	<b>Total General Purpose Expenditure</b>		(386,202)	(200,326)	(222,416)	(22,092)	163,785	(397,234)	(11,032)	
	<b>Governance</b>									
	<b>Members of Council</b>									
I041020	Other Income Relating to Members	Inc	1,000	1,000	0	(1,000)	(1,000)	1,000	0	
			1,000	1,000	0	(1,000)	(1,000)	1,000	0	
E041005	Sitting Fees	Exp	(18,000)	(9,000)	(13,000)	(4,000)	5,000	(18,000)	0	
E041010	Training	Exp	(8,000)	(4,669)	0	4,669	8,000	(8,000)	0	
E041015	Members Travelling	Exp	(1,000)	(500)	(410)	90	590	(1,000)	0	
E041030	Other Expenses	Exp	(5,000)	(2,500)	(2,552)	(52)	2,448	(5,000)	0	
E041035	Conference Expenses	Exp	(10,475)	(6,111)	(64)	6,047	10,411	(1,000)	9,475	LG Week cancelled in 2020 due to pandemic
E041040	Presidents Allowance	Exp	(12,000)	(6,000)	(6,000)	0	6,000	(12,000)	0	
E041045	Deputy Presidents Allowance	Exp	(3,000)	(1,500)	(1,500)	0	1,500	(3,000)	0	
E041055	Refreshments and Receptions	Exp	(10,000)	(5,831)	(8,467)	(2,636)	1,533	(10,000)	0	
E041060	Presentations	Exp	(2,500)	(1,456)	(1,201)	255	1,299	(2,500)	0	
E041065	Insurance	Exp	(9,298)	(9,298)	(10,473)	(1,175)	(1,175)	(10,473)	(1,175)	
E041070	Public Relations	Exp	(3,000)	(1,750)	(121)	1,629	2,879	(3,000)	0	
E041075	Subscriptions	Exp	(32,000)	(32,000)	(24,486)	7,514	7,514	(32,000)	0	
E041100	Administration Allocated	Exp	(106,833)	(62,321)	(62,321)	0	44,512	(106,833)	0	
			(221,106)	(142,936)	(130,595)	12,341	90,511	(212,806)	8,300	
	<b>Other Governance</b>									
I042045	Admin Reimbursements	Inc	5,000	2,919	375	(2,544)	(4,625)	1,000	(4,000)	
			5,000	2,919	375	(2,544)	(4,625)	1,000	(4,000)	
E042005	Administration Salaries	Exp	(679,782)	(396,543)	(337,092)	59,451	342,690	(650,000)	29,782	Savings from CPO position not being in place all year and no trainee
E042010	Administration Superannuation	Exp	(75,307)	(43,932)	(40,761)	3,171	34,546	(65,000)	10,307	Savings from CPO position not being in place all year and no trainee
E042011	Loyalty Allowance	Exp	(5,400)	(3,150)	(2,968)	182	2,432	(5,400)	0	
E042012	Housing Allowance Admin	Exp	(9,590)	(8,171)	(9,186)	(1,015)	404	(9,590)	0	
E042015	Insurance	Exp	(21,996)	(21,996)	(21,996)	0	0	(21,996)	0	
E042020	Staff Training	Exp	(14,000)	(8,169)	(1,290)	6,879	12,710	(5,000)	9,000	Pandemic making it difficult to attend training
E042025	Removal Expenses	Exp	(8,000)	(8,000)	0	8,000	8,000	0	8,000	Appointed CEO not requiring relocation
E042030	Printing & Stationery	Exp	(30,000)	(17,500)	(19,457)	(1,957)	10,543	(30,000)	0	
E042035	Phone, Fax & Modem	Exp	(10,000)	(5,831)	803	6,634	10,803	(2,000)	8,000	Credit from previous financial year finally received
E042040	Office Maintenance	Exp	(56,015)	(33,000)	(39,222)	(6,222)	16,793	(56,015)	0	
E042045	Advertising	Exp	(8,000)	(4,669)	(5,816)	(1,147)	2,184	(8,000)	0	
E042050	Office Equipment Maintenance	Exp	(3,000)	(1,750)	(2,282)	(532)	718	(3,000)	0	
E042055	Postage & Freight	Exp	(4,000)	(2,331)	(1,764)	567	2,236	(4,000)	0	
E042060	Vehicle Running Expenses	Exp	(8,000)	(4,669)	(5,020)	(351)	2,980	(8,000)	0	
E042065	Legal Expenses	Exp	(3,000)	(1,750)	(1,970)	(220)	1,030	(3,000)	0	
E042070	Garden Expenses	Exp	(10,000)	(5,838)	(6,416)	(578)	3,584	(10,000)	0	
E042075	Conference & Training	Exp	(11,000)	(6,419)	(1,080)	5,339	9,920	(2,000)	9,000	Pandemic making it difficult to attend training
E042080	Computer Support	Exp	(90,000)	(77,500)	(43,102)	34,398	46,898	(90,000)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E042085	Other Expenses	Exp	(1,500)	(875)	<b>(1,082)</b>	(207)	418	<b>(1,500)</b>	0	
E042090	Administration Allocated	Exp	(226,954)	(132,391)	<b>(132,391)</b>	0	94,563	<b>(226,954)</b>	0	
E042095	Fringe Benefits Tax	Exp	(15,000)	(7,500)	<b>(9,552)</b>	(2,052)	5,448	<b>(15,000)</b>	0	
E042100	Staff Uniforms	Exp	(4,000)	(2,331)	<b>(2,759)</b>	(428)	1,241	<b>(4,000)</b>	0	
E042120	Depreciation - Other Governance	Exp	(51,071)	(29,792)	<b>(30,501)</b>	(709)	20,570	<b>(51,071)</b>	0	
E042125	Less Administration Allocated	Exp	1,129,161	658,686	<b>658,686</b>	0	(470,475)	<b>1,129,161</b>	0	
E042155	Lease of Photocopier	Exp	(2,500)	(1,456)	<b>(404)</b>	1,052	2,096	<b>(2,500)</b>	0	
E042160	CEO Recruitment	Exp	(8,000)	(8,000)	<b>(10,389)</b>	(2,389)	(2,389)	<b>(10,500)</b>	(2,500)	
			<b>(226,954)</b>	<b>(174,877)</b>	<b>(67,011)</b>	107,866	159,943	<b>(155,365)</b>	71,589	
	<b>Total Governance Income</b>		<b>6,000</b>	<b>3,919</b>	<b>375</b>	<b>(3,544)</b>	<b>(5,625)</b>	<b>2,000</b>	<b>(4,000)</b>	
	<b>Total Governance Expenditure</b>		<b>(448,060)</b>	<b>(317,813)</b>	<b>(197,602)</b>	120,207	250,454	<b>(368,171)</b>	79,889	
	<b>Law, Order &amp; Public Safety</b>									
	<b>Fire Prevention</b>									
I051010	BFB Operating Grant	Inc	56,550	42,413	<b>36,793</b>	(5,620)	(19,757)	<b>56,550</b>	0	
I051015	Sale of Fire Maps	Inc	300	175	<b>68</b>	(107)	(232)	<b>300</b>	0	
I051025	Reimbursements	Inc	3,000	1,750	<b>0</b>	(1,750)	(3,000)	<b>3,000</b>	0	
I051030	Bush Fire Infringements	Inc	1,500	1,500	<b>3,182</b>	1,682	1,682	<b>3,200</b>	1,700	
I051035	ESL Admin Fee	Inc	4,000	4,000	<b>4,000</b>	0	0	<b>4,000</b>	0	
I051050	SES Call-out Income	Inc	0	0	<b>167</b>	167	167	<b>500</b>	500	Offset by increased expenditure
I051070	Other Bushfire Grants Income	Inc	55,250	55,250	<b>3,500</b>	(51,750)	(51,750)	<b>55,250</b>	0	
I051075	SES Operating Grant	Inc	29,140	21,855	<b>17,187</b>	(4,668)	(11,953)	<b>29,140</b>	0	
			<b>149,740</b>	<b>126,943</b>	<b>64,897</b>	<b>(62,046)</b>	<b>(84,843)</b>	<b>151,940</b>	2,200	
E051005	BFB Operation Expenditure	Exp	(56,550)	(42,395)	<b>(36,793)</b>	5,602	19,757	<b>(56,550)</b>	0	
E051010	Communication Mtce	Exp	(3,000)	(2,250)	<b>(2,835)</b>	(585)	165	<b>(3,000)</b>	0	
E051015	Advertising & Other Expenses	Exp	(2,000)	(2,000)	<b>(2,065)</b>	(65)	(65)	<b>(2,100)</b>	(100)	
E051020	Fire Fighting/Emergency Services Expenses	Exp	(2,000)	(1,162)	<b>(3,404)</b>	(2,242)	(1,404)	<b>(3,500)</b>	(1,500)	
E051025	Town Block Burn Off	Exp	(5,000)	(2,912)	<b>(4,336)</b>	(1,424)	664	<b>(5,000)</b>	0	
E051040	Other Bushfire Grants Expenditure	Exp	(55,250)	(55,250)	<b>(3,500)</b>	51,750	51,750	<b>(55,250)</b>	0	
E051060	SES Operation Expenditure	Exp	(29,140)	(18,246)	<b>(17,187)</b>	1,059	11,953	<b>(29,640)</b>	(500)	Offset by increased income
E051100	Administration Allocated	Exp	(55,413)	(32,326)	<b>(32,326)</b>	0	23,087	<b>(55,413)</b>	0	
E051190	Depreciation - Fire Prevention	Exp	(15,936)	(9,296)	<b>(9,517)</b>	(221)	6,419	<b>(15,936)</b>	0	
			<b>(224,289)</b>	<b>(165,837)</b>	<b>(111,963)</b>	53,874	112,326	<b>(226,389)</b>	(2,100)	
	<b>Animal Control</b>									
I052005	Dog Fines and Fees	Inc	6,000	3,500	<b>4,500</b>	1,000	(1,500)	<b>6,000</b>	0	
I052006	Cat Fines and Fees	Inc	300	175	<b>0</b>	(175)	(300)	<b>300</b>	0	
I052010	Hire of Animal Traps	Inc	100	100	<b>0</b>	(100)	(100)	<b>100</b>	0	
I052015	Dog Registration	Inc	7,500	7,500	<b>3,624</b>	(3,876)	(3,876)	<b>7,500</b>	0	
I052016	Cat Registration	Inc	600	600	<b>486</b>	(114)	(114)	<b>600</b>	0	
I052020	Reimbursements	Inc	500	250	<b>0</b>	(250)	(500)	<b>500</b>	0	
			<b>15,000</b>	<b>12,125</b>	<b>8,610</b>	<b>(3,515)</b>	<b>(6,390)</b>	<b>15,000</b>	0	
E052005	Ranger Salary	Exp	(13,000)	(7,588)	<b>(7,637)</b>	(49)	5,363	<b>(13,000)</b>	0	
E052007	Ranger Telephone	Exp	(1,000)	(581)	<b>(573)</b>	8	427	<b>(700)</b>	300	
E052010	Pound Maintenance	Exp	(1,045)	(626)	<b>(1,241)</b>	(615)	(196)	<b>(1,345)</b>	(300)	
E052015	Dog Control Insurance	Exp	(231)	(231)	<b>(230)</b>	1	1	<b>(231)</b>	0	
E052020	Legal Fees	Exp	(500)	(500)	<b>(1,438)</b>	(938)	(938)	<b>(1,450)</b>	(950)	
E052025	Training & Conference	Exp	(1,500)	(875)	<b>(2,545)</b>	(1,670)	(1,045)	<b>(2,550)</b>	(1,050)	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E052030	Ranger Services Other	Exp	(25,000)	(14,588)	(13,995)	593	11,005	(23,000)	2,000	
E052035	Administration Allocated	Exp	(24,285)	(14,168)	(14,168)	0	10,117	(24,285)	0	
E052190	Depreciation - Animal Control	Exp	(991)	(581)	(591)	(10)	400	(991)	0	
			(67,552)	(39,738)	(42,418)	(2,680)	25,134	(67,552)	0	
<b>Other Law, Order &amp; Public Safety</b>										
I053005	Abandoned Vehicles/Fines	Inc	50	50	0	(50)	(50)	50	0	
I053040	Safer Wagin Income	Inc	16,201	16,201	16,202	1	1	16,201	0	
			16,251	16,251	16,202	(49)	(49)	16,251	0	
E053005	Abandoned Vehicles	Exp	(500)	(294)	0	294	500	(500)	0	
E053040	Safer Wagin Expenditure	Exp	(500)	(294)	(255)	39	245	(500)	0	
E053055	Mosquito Control	Exp	(6,000)	(3,500)	0	3,500	6,000	0	6,000	
			(7,000)	(4,088)	(255)	3,833	6,745	(1,000)	6,000	
<b>Total Law, Order &amp; Public Safety Income</b>			180,991	155,319	89,709	(65,610)	(91,282)	183,191	2,200	
<b>Total Law, Order &amp; Public Safety Expenditure</b>			(298,841)	(209,663)	(154,637)	55,027	144,205	(294,941)	3,900	
<b>Health</b>										
<b>Maternal &amp; Infant Health</b>										
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(7,432)	(4,205)	(4,039)	166	3,393	(7,432)	0	
			(7,432)	(4,205)	(4,039)	166	3,393	(7,432)	0	
<b>Preventative Services - Admin &amp; Inspections</b>										
I074005	Food Licences & Fees	Inc	800	0	170	170	(630)	800	0	
I074015	Contrib. Regional Health Scheme	Inc	50,000	29,169	28,524	(645)	(21,476)	50,000	0	
			50,800	29,169	28,694	(475)	(22,106)	50,800	0	
E074005	EHO Salary	Exp	(99,000)	(57,750)	(51,971)	5,779	47,029	(99,000)	0	
E074010	EHO Superannuation	Exp	(9,660)	(5,635)	(5,573)	62	4,087	(9,660)	0	
E074015	Other Control Expenses	Exp	(8,000)	(5,493)	(5,477)	16	2,523	(8,000)	0	
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	(5,000)	(3,087)	(3,052)	35	1,948	(5,000)	0	
E074030	Conferences & Training	Exp	(3,000)	(1,750)	(368)	1,382	2,632	(3,000)	0	
E074100	Administration Allocated	Exp	(23,727)	(13,839)	(13,839)	0	9,888	(23,727)	0	
E074190	Depreciation - Prevent Services	Exp	(7,784)	(4,543)	(4,649)	(106)	3,135	(7,784)	0	
			(156,171)	(92,097)	(84,929)	7,168	71,242	(156,171)	0	
<b>Other Health</b>										
I076010	Rent - Medical Centre-Dentist	Inc	4,332	2,527	2,297	(230)	(2,035)	4,332	0	
I076015	Reimbursements - IPN Medical	Inc	1,000	0	0	0	(1,000)	1,000	0	
I076020	Meeting Room Fees	Inc	3,500	2,044	1,645	(399)	(1,855)	3,500	0	
I076040	Reimbursements - Dr Norris	Inc	500	0	0	0	(500)	500	0	
			9,332	4,571	3,942	(629)	(5,390)	9,332	0	
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(10,097)	(6,456)	(13,237)	(6,781)	(3,140)	(15,097)	(5,000)	Air con replacement not budgeted for
E076025	Depreciation - Other Health	Exp	(21,511)	(12,551)	(12,847)	(296)	8,664	(21,511)	0	
E076030	Doctors Vehicle Mtce	Exp	(2,000)	(1,359)	(2,116)	(757)	(116)	(2,200)	(200)	
E076040	IPN Medical Services	Exp	(46,665)	(23,332)	(23,333)	(1)	23,332	(46,665)	0	
			(80,273)	(43,698)	(51,533)	(7,835)	28,740	(85,473)	(5,200)	
<b>Health - Preventative Services</b>										

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E077010	Analytical Expenses	Exp	(500)	(500)	(253)	247	247	(500)	0	
			(500)	(500)	(253)	247	247	(500)	0	
	<b>Total Health Income</b>		60,132	33,740	32,636	(1,104)	(27,496)	60,132	0	
	<b>Total Health Expenditure</b>		(244,376)	(140,500)	(140,754)	(254)	103,622	(249,576)	(5,200)	
	<b>Education &amp; Welfare</b>									
	<b>Pre Schools</b>									
I083035	Day Care Lease	Inc	8,472	4,942	5,135	193	(3,337)	8,472	0	
I083036	Day Care Reimbursements	Inc	3,000	1,500	3,018	1,518	18	4,000	1,000	
			11,472	6,442	8,153	1,711	(3,319)	12,472	1,000	
E080010	Kindergarten Maintenance (Daycare)	Exp	(9,774)	(5,667)	(7,545)	(1,878)	2,229	(10,774)	(1,000)	
E080190	Depreciation - Pre-Schools	Exp	(4,049)	(2,359)	(2,418)	(59)	1,631	(4,049)	0	
			(13,823)	(8,026)	(9,963)	(1,937)	3,860	(14,823)	(1,000)	
	<b>Other Education</b>									
E081030	Contribution - Wagin Youth Care	Exp	(2,600)	(2,600)	0	2,600	2,600	(2,600)	0	
			(2,600)	(2,600)	0	2,600	2,600	(2,600)	0	
	<b>HACC Program</b>									
I082010	HACC Recurrent Grant	Inc	317,000	224,919	225,491	572	(91,509)	317,000	0	Homecare program final profit or loss will be offset
I082015	Meals on Wheels	Inc	10,000	5,831	3,216	(2,615)	(6,784)	10,000	0	by transfer from reserve
I082020	HACC Fee for Service	Inc	58,000	33,831	43,291	9,460	(14,709)	58,000	0	
I082030	Reimbursements	Inc	500	294	5,280	4,986	4,780	5,780	5,280	
			385,500	264,875	277,278	12,403	(108,222)	390,780	5,280	
E082010	Co-ordinator Salary	Exp	(62,000)	(36,169)	(36,583)	(414)	25,417	(62,000)	0	
E082013	HACC Wages/Contract Liability	Exp	0	0	7,205	7,205	7,205	0	0	
E082015	Home Mtce Salary	Exp	(28,000)	(16,331)	(14,851)	1,480	13,149	(28,000)	0	
E082020	Respite Salaries	Exp	(500)	(294)	0	294	500	(500)	0	
E082025	Home Help Salaries	Exp	(163,000)	(95,081)	(99,366)	(4,285)	63,634	(163,000)	0	
E082030	Superannuation	Exp	(22,000)	(12,831)	(13,649)	(818)	8,351	(22,000)	0	
E082035	Other Expenses	Exp	(3,000)	(1,750)	(1,295)	455	1,705	(3,000)	0	
E082040	Travelling - Mileage	Exp	(26,000)	(15,169)	(15,666)	(497)	10,334	(26,000)	0	
E082045	Staff Training	Exp	(1,000)	(581)	(125)	456	875	(1,000)	0	
E082050	Staff Training Salaries	Exp	(2,000)	(1,169)	(229)	940	1,771	(2,000)	0	
E082055	Subscriptions	Exp	(4,000)	(2,956)	(4,111)	(1,155)	(111)	(4,000)	0	
E082060	Telephone & Postage	Exp	(2,500)	(1,456)	(192)	1,264	2,308	(2,500)	0	
E082065	Advertising & Stationery	Exp	(500)	(294)	(185)	109	315	(500)	0	
E082070	Insurance	Exp	(5,000)	(5,000)	(4,641)	359	359	(5,000)	0	
E082075	Office Accommodation	Exp	(36,000)	(21,000)	(21,000)	0	15,000	(36,000)	0	
E082080	Plant & Equipment Mtce	Exp	(9,000)	(6,129)	(5,848)	281	3,152	(9,000)	0	
E082085	Consumable Supplies	Exp	(6,000)	(3,500)	(2,333)	1,167	3,667	(6,000)	0	
E082090	Expenditure from Donations	Exp	(3,000)	(1,750)	(1,533)	217	1,467	(3,000)	0	
E082100	Administration Allocated	Exp	(26,852)	(15,666)	(15,666)	0	11,186	(26,852)	0	
E082110	Meals on Wheels Expenditure	Exp	(12,000)	(7,000)	(3,997)	3,003	8,003	(12,000)	0	
E082130	Homecare COVID Funding Expenditure	Exp	0	0	(5,280)	(5,280)	(5,280)	(5,280)	(5,280)	
E082190	Depreciation - HACC	Exp	(18,568)	(10,829)	(11,089)	(260)	7,479	(18,568)	0	
			(430,920)	(254,955)	(250,434)	4,521	180,486	(436,200)	(5,280)	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
<b>Other Welfare</b>										
I083010	Wagin Frail Aged Reimb	Inc	7,743	7,743	7,743	0	0	7,743	0	
I083040	Other Welfare Income	Inc	0	0	2,050	2,050	2,050	2,050	2,050	
			7,743	7,743	9,793	2,050	2,050	9,793	2,050	
E083010	Wagin Frail Aged Exp	Exp	(7,743)	(7,743)	(7,743)	0	0	(7,743)	0	
E083020	Comm. Aged Care Expenses	Exp	0	0	(1,239)	(1,239)	(1,239)	0	0	
E083050	Other Welfare Exp	Exp	0	0	(1,582)	(1,582)	(1,582)	(2,050)	(2,050)	
			(7,743)	(7,743)	(10,564)	(2,821)	(2,821)	(9,793)	(2,050)	
<b>Total Education &amp; Welfare Income</b>			404,715	279,060	295,224	16,164	(109,491)	413,045	8,330	
<b>Total Education &amp; Welfare Expenditure</b>			(455,086)	(273,324)	(270,959)	2,363	184,125	(463,416)	(8,330)	
<b>Community Amenities</b>										
<b>Sanitation - Household Refuse</b>										
I101005	Domestic Collection	Inc	242,450	242,450	242,355	(95)	(95)	242,450	0	
I102020	Refuse Site Fees	Inc	20,000	11,669	10,655	(1,014)	(9,345)	20,000	0	
			262,450	254,119	253,010	(1,109)	(9,440)	262,450	0	
E101005	Domestic Refuse Collection	Exp	(66,000)	(38,500)	(37,725)	775	28,275	(66,000)	0	
E101010	Recycling Pick-Up	Exp	(72,000)	(42,000)	(48,020)	(6,020)	23,980	(72,000)	0	
E101015	Refuse Site Mtce	Exp	(134,000)	(78,195)	(67,710)	10,485	66,290	(134,000)	0	
			(272,000)	(158,695)	(153,455)	5,240	118,545	(272,000)	0	
<b>Sanitation - Other</b>										
I102002	Commercial Collection Charges	Inc	63,375	63,375	63,988	613	613	63,375	0	
I102005	Reimbursement Drummuster	Inc	4,000	2,000	0	(2,000)	(4,000)	4,000	0	
I102010	Charges Bulk Rubbish	Inc	15,500	9,044	9,589	545	(5,911)	15,500	0	
			82,875	74,419	73,577	(842)	(9,298)	82,875	0	
E102005	Commercial Collection	Exp	(13,000)	(7,581)	(7,691)	(110)	5,309	(13,000)	0	
E102010	Bulk Rubbish Collection	Exp	(15,500)	(9,044)	(9,935)	(891)	5,565	(15,500)	0	
E101020	Chemical Drum Disposal Costs	Exp	(5,000)	0	0	0	5,000	(5,000)	0	
E102190	Depreciation - Sanitation	Exp	(15,729)	(9,177)	(9,394)	(217)	6,335	(15,729)	0	
			(49,229)	(25,802)	(27,020)	(1,218)	22,209	(49,229)	0	
<b>Sewerage</b>										
I104005	Septic Tank Fees	Inc	500	500	0	(500)	(500)	500	0	
			500	500	0	(500)	(500)	500	0	
E104005	Sewerage Treatment Plant	Exp	(500)	(311)	(31)	280	469	(500)	0	
			(500)	(311)	(31)	280	469	(500)	0	
<b>Town Planning</b>										
I106005	Planning Fees	Inc	2,500	1,456	2,209	753	(291)	2,500	0	
			2,500	1,456	2,209	753	(291)	2,500	0	
E106005	Town Planning Expenses	Exp	(30,000)	(17,500)	(6,596)	10,904	23,404	(20,000)	10,000	
E106100	Administration Allocated	Exp	(30,151)	(17,591)	(17,591)	0	12,560	(30,151)	0	
			(60,151)	(35,091)	(24,187)	10,904	35,964	(50,151)	10,000	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
<b>Other Community Amenities</b>										
I107005	Cemetery Fees	Inc	12,000	7,000	<b>12,341</b>	5,341	341	<b>15,000</b>	3,000	
I107010	Community Bus Income	Inc	4,000	2,331	<b>835</b>	(1,496)	(3,165)	<b>4,000</b>	0	
I107025	Other Community Amenities Contributions	Inc	8,000	8,000	<b>0</b>	(8,000)	(8,000)	<b>8,000</b>	0	
			24,000	17,331	<b>13,176</b>	(4,155)	(10,824)	<b>27,000</b>	3,000	
E107005	Cemetery Mtce	Exp	(26,844)	(15,719)	<b>(16,786)</b>	(1,067)	10,058	<b>(26,844)</b>	0	
E107010	Public Convenience Mtce	Exp	(61,609)	(36,151)	<b>(32,739)</b>	3,412	28,870	<b>(61,609)</b>	0	
E107015	Community Bus Operating	Exp	(4,000)	(2,873)	<b>(2,439)</b>	434	1,561	<b>(4,000)</b>	0	
E107100	Administration Allocated	Exp	(62,646)	(36,547)	<b>(36,547)</b>	0	26,099	<b>(62,646)</b>	0	
E107190	Depreciation - Other Comm Amenities	Exp	(27,921)	(16,289)	<b>(16,675)</b>	(386)	11,246	<b>(27,921)</b>	0	
			(183,020)	(107,579)	<b>(105,186)</b>	2,393	77,834	<b>(183,020)</b>	0	
	<b>Total Community Amenities Income</b>		372,325	347,825	<b>341,970</b>	(5,853)	(30,353)	<b>375,325</b>	3,000	
	<b>Total Community Amenities Expenditure</b>		(564,900)	(327,478)	<b>(309,878)</b>	17,599	255,021	<b>(554,900)</b>	10,000	
<b>Recreation &amp; Culture</b>										
<b>Public Halls &amp; Civic Centres</b>										
I111005	Town Hall Hire	Inc	1,200	700	<b>2,447</b>	1,747	1,247	<b>2,500</b>	1,300	
I111010	Reimbursements	Inc	100	100	<b>0</b>	(100)	(100)	<b>100</b>	0	
I111015	Town Hall Lease -L Piesse	Inc	4,788	2,793	<b>2,539</b>	(254)	(2,249)	<b>4,788</b>	0	
			6,088	3,593	<b>4,986</b>	1,393	(1,102)	<b>7,388</b>	1,300	
E111005	Town Hall Mtce	Exp	(22,508)	(14,353)	<b>(12,644)</b>	1,709	9,864	<b>(22,508)</b>	0	
E111010	Other Halls Mtce	Exp	(7,119)	(4,268)	<b>(2,245)</b>	2,023	4,874	<b>(7,119)</b>	0	
E111190	Depreciation - Public Halls	Exp	(55,567)	(32,417)	<b>(33,186)</b>	(769)	22,381	<b>(55,567)</b>	0	
			(85,194)	(51,038)	<b>(48,075)</b>	2,963	37,119	<b>(85,194)</b>	0	
<b>Swimming Pool</b>										
I112010	Swimming Pool Admission	Inc	35,000	22,750	<b>22,537</b>	(213)	(12,463)	<b>30,000</b>	(5,000)	
I112015	Swimming Pool Miscellaneous Income	Inc	105	105	<b>0</b>	(105)	(105)	<b>105</b>	0	
I112020	Reimbursements	Inc	600	600	<b>0</b>	(600)	(600)	<b>600</b>	0	
			35,705	23,455	<b>22,537</b>	(918)	(13,168)	<b>30,705</b>	(5,000)	
E112005	Pool Staff Salary	Exp	(71,000)	(42,600)	<b>(35,262)</b>	7,338	35,738	<b>(71,000)</b>	0	
E112010	Superannuation	Exp	(6,800)	(4,080)	<b>(2,089)</b>	1,991	4,711	<b>(6,800)</b>	0	
E112015	Swimming Pool Maintenance	Exp	(116,855)	(69,798)	<b>(79,584)</b>	(9,786)	37,271	<b>(116,855)</b>	0	
E112020	Swimming Pool Other Expenses	Exp	(4,000)	(4,000)	<b>(2,679)</b>	1,321	1,321	<b>(4,000)</b>	0	
E112190	Depreciation - Swimming Pools	Exp	(183,948)	(107,303)	<b>(109,858)</b>	(2,555)	74,090	<b>(183,948)</b>	0	
			(382,603)	(227,781)	<b>(229,472)</b>	(1,691)	153,131	<b>(382,603)</b>	0	
<b>Other Recreation &amp; Sport</b>										
I113005	Sportsground Rental	Inc	7,820	2,500	<b>1,303</b>	(1,197)	(6,517)	<b>6,668</b>	(1,152)	Cricket Club refund of ground fees
I113015	Power Reimbursements	Inc	6,000	3,500	<b>1,278</b>	(2,222)	(4,722)	<b>4,000</b>	(2,000)	
I113020	Recreation Centre Hire	Inc	10,000	5,831	<b>2,493</b>	(3,338)	(7,507)	<b>6,000</b>	(4,000)	
I113025	Reimbursements Other	Inc	5,500	5,500	<b>1,367</b>	(4,133)	(4,133)	<b>5,500</b>	0	
I113030	Rec Centre Equipment Contributions	Inc	1,800	0	<b>0</b>	0	(1,800)	<b>1,800</b>	0	
I113035	Sporting Club Leases	Inc	50	50	<b>232</b>	182	182	<b>50</b>	0	
I113040	Other Recreation & Sport Contributions	Inc	33,200	0	<b>0</b>	0	(33,200)	<b>31,900</b>	(1,300)	Cricket pitch grant less than budgeted
I113055	Eric Farrow Pavillion Hire	Inc	5,000	2,919	<b>1,970</b>	(949)	(3,030)	<b>5,000</b>	0	
I113065	Community Gym Membership	Inc	7,500	4,000	<b>8,932</b>	4,932	1,432	<b>11,000</b>	3,500	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
			76,870	24,300	17,575	(6,725)	(59,295)	71,918	(4,952)	
E113005	Sportsground Mtce	Exp	(106,716)	(59,937)	(43,363)	16,574	63,353	(86,716)	20,000	Vertimow next financial year
E113010	Sportsground Building Mtce	Exp	(19,837)	(14,247)	(16,418)	(2,171)	3,419	(19,837)	0	
E113015	Wetlands Park Mtce	Exp	(56,449)	(32,323)	(42,902)	(10,579)	13,547	(64,449)	(8,000)	
E113020	Parks & Gardens Mtce	Exp	(55,287)	(31,756)	(26,204)	5,552	29,083	(55,287)	0	
E113025	Puntapin Rock Mtce	Exp	(2,303)	(1,364)	(1,648)	(284)	655	(2,303)	0	
E113030	Recreation Centre Mtce	Exp	(59,362)	(37,986)	(33,408)	4,578	25,954	(55,362)	4,000	
E113035	Rec Staff Salaries	Exp	(18,000)	(10,500)	(9,883)	617	8,117	(18,000)	0	
E113040	Superannuation	Exp	(1,800)	(1,050)	(3,521)	(2,471)	(1,721)	(1,800)	0	Portion of super to be re-allocated to pool super
E113045	Other Expenses	Exp	(1,200)	(700)	(636)	64	564	(1,200)	0	
E113050	Norrington Lake Mtce	Exp	(2,080)	(1,218)	(933)	285	1,147	(2,080)	0	
E113065	Eric Farrow Pavilion Mtce	Exp	(23,680)	(14,501)	(10,902)	3,599	12,778	(23,680)	0	
E113070	Rec Centre Sports Equipment	Exp	(3,000)	(1,750)	(938)	812	2,062	(3,000)	0	
E113095	Community Gym Expenditure	Exp	(9,300)	(5,380)	(10,025)	(4,645)	(725)	(14,000)	(4,700)	Offset by reserve transfer
E113100	Administration Allocated	Exp	(100,969)	(58,898)	(58,898)	0	42,071	(100,969)	0	
E113190	Depreciation - Other Rec & Sport	Exp	(234,569)	(136,836)	(139,728)	(2,892)	94,841	(234,569)	0	
			(694,552)	(408,446)	(399,407)	9,039	295,145	(683,252)	11,300	
	<b>Library</b>									
I115005	Lost Books	Inc	50	50	0	(50)	(50)	50	0	
I115010	Reimbursements	Inc	100	100	0	(100)	(100)	100	0	
			150	150	0	(150)	(150)	150	0	
E115005	Library Staff Salaries	Exp	(49,500)	(28,875)	(26,576)	2,299	22,924	(49,500)	0	
E115015	Library Building Mtce	Exp	(7,368)	(4,323)	(7,529)	(3,206)	(161)	(10,368)	(3,000)	
E115020	Library Other Expenses	Exp	(10,792)	(6,661)	(2,401)	4,260	8,391	(7,792)	3,000	
E115190	Depreciation - Libraries	Exp	(1,381)	(805)	(825)	(20)	556	(1,381)	0	
			(69,041)	(40,664)	(37,331)	3,333	31,710	(69,041)	0	
	<b>Other Culture</b>									
I119015	Contribution to Woolorama	Inc	1,000	0	0	0	(1,000)	1,000	0	
I119020	Reimbursements	Inc	7,500	0	6,364	6,364	(1,136)	7,500	0	
I119030	Community Events Income	Inc	1,000	1,000	0	(1,000)	(1,000)	0	(1,000)	
I119031	Other Culture Grant Funds	Inc	0	0	13,240	13,240	13,240	34,391	34,391	Australia Day & Street Carnival Grants
			9,500	1,000	19,604	18,604	10,104	42,891	33,391	
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	(500)	0	0	(500)	0	
E116010	Woolorama Costs & Maintenance	Exp	(63,291)	(19,002)	(6,914)	12,088	56,377	(63,291)	0	
E116015	Community Centre Mtce	Exp	(11,664)	(6,986)	(5,450)	1,536	6,214	(11,664)	0	
E116020	Historical Village	Exp	(1,838)	(1,588)	(1,525)	63	313	(1,838)	0	
E116045	Community Development Events	Exp	(18,300)	(10,682)	(12,995)	(2,313)	5,305	(13,300)	5,000	\$4000 difference transferred to Reserve
E116046	Community Development Equipment Maintenance	Exp	(500)	(294)	0	294	500	(500)	0	
E116055	Other Culture Grant Funds Exp	Exp	0	0	(13,240)	(13,240)	(13,240)	(34,391)	(34,391)	Australia Day & Street Carnival Expenditure
E116190	Depreciation - Other Culture	Exp	(3,248)	(1,895)	(1,940)	(45)	1,308	(3,248)	0	
			(99,341)	(40,947)	(42,564)	(1,617)	56,777	(128,732)	(29,391)	
	<b>Total Recreation &amp; Culture Income</b>		128,313	52,498	64,702	12,204	(63,611)	153,052	24,739	
	<b>Total Recreation &amp; Culture Expenditure</b>		(1,330,731)	(768,876)	(756,846)	12,027	573,882	(1,348,822)	(18,091)	

### Transport

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
<b>Streets Roads Bridges &amp; Depot Construction</b>										
I121005	Direct Road Grants	Inc	121,340	121,340	<b>121,340</b>	0	0	<b>121,340</b>	0	
I121010	Road Project Grants	Inc	307,605	199,943	<b>18,980</b>	(180,963)	(288,625)	<b>307,605</b>	0	
I121015	Roads to Recovery Grant	Inc	222,056	148,038	<b>114,931</b>	(33,107)	(107,125)	<b>312,201</b>	90,145	Offset by capital expenditure
I121020	Reimbursements	Inc	1,000	0	<b>173</b>	173	(827)	<b>1,000</b>	0	
I121025	Contribution - St Lighting	Inc	3,435	0	<b>0</b>	0	(3,435)	<b>3,435</b>	0	
I121076	LRCIP Funding	Inc	348,962	226,826	<b>147,192</b>	(79,634)	(201,770)	<b>348,962</b>	0	
			<b>1,004,398</b>	<b>696,147</b>	<b>402,616</b>	<b>(293,531)</b>	<b>(601,782)</b>	<b>1,094,543</b>	<b>90,145</b>	
<b>Streets Roads Bridges &amp; Depot Maintenance</b>										
I122055	Diesel Fuel Rebate Income	Inc	45,000	26,250	<b>25,954</b>	(296)	(19,046)	<b>45,000</b>	0	
			<b>45,000</b>	<b>26,250</b>	<b>25,954</b>	<b>(296)</b>	<b>(19,046)</b>	<b>45,000</b>	<b>0</b>	
E122005	Road Maintenance	Exp	(120,000)	(69,993)	<b>(54,470)</b>	15,523	65,530	<b>(115,000)</b>	5,000	
E122006	Maintenance Grading	Exp	(220,000)	(150,000)	<b>(131,332)</b>	18,668	88,668	<b>(220,000)</b>	0	
E122007	Rural Tree Pruning	Exp	(95,000)	(55,426)	<b>(83,686)</b>	(28,260)	11,314	<b>(95,000)</b>	0	
E122008	Rural Spraying	Exp	(12,000)	(7,000)	<b>(9,846)</b>	(2,846)	2,154	<b>(12,000)</b>	0	
E122009	Town Site Spraying	Exp	(20,000)	(11,676)	<b>(9,383)</b>	2,293	10,617	<b>(20,000)</b>	0	
E122010	Depot Mtce	Exp	(27,813)	(15,815)	<b>(13,927)</b>	1,888	13,886	<b>(27,813)</b>	0	
E122011	Town Reserve & Verg Mtce	Exp	(3,000)	(1,743)	<b>(479)</b>	1,264	2,521	<b>(3,000)</b>	0	
E122012	Bridge & Drainage Mtce	Exp	(27,500)	(16,051)	<b>(7,121)</b>	8,930	20,379	<b>(26,500)</b>	1,000	
E122015	Rural Numbering	Exp	(100)	(100)	<b>(381)</b>	(281)	(281)	<b>(500)</b>	(400)	
E122020	Footpath Mtce	Exp	(5,000)	(2,926)	<b>(2,484)</b>	442	2,516	<b>(4,600)</b>	400	
E122025	Street Cleaning	Exp	(35,000)	(20,426)	<b>(22,564)</b>	(2,138)	12,436	<b>(35,000)</b>	0	
E122030	Street Trees	Exp	(85,000)	(49,588)	<b>(46,401)</b>	3,187	38,599	<b>(85,000)</b>	0	
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(2,331)	<b>(1,086)</b>	1,245	2,914	<b>(4,000)</b>	0	
E122045	Townscape	Exp	(20,000)	(11,699)	<b>(32,022)</b>	(20,323)	(12,022)	<b>(40,000)</b>	(20,000)	Town flower planting and watering program
E122050	Crossovers	Exp	(500)	(294)	<b>(1,258)</b>	(964)	(758)	<b>(1,500)</b>	(1,000)	
E122055	RoMan Data Collection	Exp	(6,500)	(6,500)	<b>(6,300)</b>	200	200	<b>(6,500)</b>	0	
E122060	Street Lighting	Exp	(60,000)	(35,000)	<b>(43,439)</b>	(8,439)	16,561	<b>(70,000)</b>	(10,000)	Additional month from 19/20
E122090	Graffiti Removal	Exp	(100)	(100)	<b>(113)</b>	(13)	(13)	<b>(600)</b>	(500)	
E122105	Loss on Sale of Asset	Exp	0	0	<b>(19,204)</b>	(19,204)	(19,204)	<b>(19,204)</b>	(19,204)	Non cash item
E122100	Administration Allocated	Exp	(47,387)	(27,643)	<b>(27,643)</b>	0	19,744	<b>(47,387)</b>	0	
E122190	Depreciation - Roads	Exp	(1,843,670)	(1,075,473)	<b>(1,105,445)</b>	(29,972)	738,225	<b>(1,843,670)</b>	0	
E147120	Storm Damage - Not Claimable	Exp	0	0	<b>(2,210)</b>	(2,210)	(2,210)	<b>(5,000)</b>	(5,000)	
			<b>(2,632,570)</b>	<b>(1,559,784)</b>	<b>(1,620,794)</b>	<b>(61,010)</b>	<b>1,011,776</b>	<b>(2,682,274)</b>	<b>(49,704)</b>	
<b>Road Plant Purchases</b>										
I122100	Profit on Sale of Asset	Inc	17,992	17,992	<b>7,969</b>	(10,023)	(10,023)	<b>7,696</b>	(10,296)	
			<b>17,992</b>	<b>17,992</b>	<b>7,969</b>	<b>(10,023)</b>	<b>(10,023)</b>	<b>7,696</b>	<b>(10,296)</b>	
<b>Aerodrome</b>										
I126015	Aerodrome Reimbursements	Inc	30,000	15,000	<b>0</b>	(15,000)	(30,000)	<b>30,000</b>	0	
I126020	Aerodrome Hangar Lease	Inc	8,713	4,763	<b>10,429</b>	5,666	1,716	<b>12,000</b>	3,287	Interest charges on overdue lease
			<b>38,713</b>	<b>19,763</b>	<b>10,429</b>	<b>(9,334)</b>	<b>(28,284)</b>	<b>42,000</b>	<b>3,287</b>	
E126005	Aerodrome Maintenance	Exp	(8,346)	(4,966)	<b>(10,433)</b>	(5,467)	(2,087)	<b>(12,500)</b>	(4,154)	
E126190	Depreciation - Aerodromes	Exp	(36,160)	(21,095)	<b>(21,362)</b>	(267)	14,798	<b>(36,160)</b>	0	
			<b>(44,506)</b>	<b>(26,061)</b>	<b>(31,795)</b>	<b>(5,734)</b>	<b>12,711</b>	<b>(48,660)</b>	<b>(4,154)</b>	
<b>Total Transport Income</b>			<b>1,106,103</b>	<b>760,152</b>	<b>446,968</b>	<b>(313,184)</b>	<b>(659,135)</b>	<b>1,189,239</b>	<b>83,136</b>	
<b>Total Transport Expenditure</b>			<b>(2,677,076)</b>	<b>(1,585,845)</b>	<b>(1,652,590)</b>	<b>(66,744)</b>	<b>1,024,487</b>	<b>(2,730,934)</b>	<b>(53,858)</b>	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
<b>Economic Services</b>										
<b>Rural Services</b>										
I131020	Landcare Reimbursements	Inc	75,700	44,156	41,759	(2,397)	(33,941)	75,700	0	
			75,700	44,156	41,759	(2,397)	(33,941)	75,700	0	
E131020	Landcare	Exp	(100,700)	(69,156)	(41,759)	27,397	58,941	(100,700)	0	
E131030	Rural Towns Program	Exp	(18,000)	(10,530)	(10,086)	444	7,914	(18,000)	0	
E131100	Administration Allocated	Exp	(14,823)	(8,645)	(8,645)	0	6,178	(14,823)	0	
E131140	Water Management Plan / Harvesting	Exp	(5,000)	(3,044)	(6,016)	(2,972)	(1,016)	(7,500)	(2,500)	Brown dam repairs - transfer from reserve
			(138,523)	(91,375)	(66,506)	24,869	72,017	(141,023)	(2,500)	
<b>Tourism &amp; Area Promotion</b>										
I132005	Caravan Park Fees	Inc	85,000	39,581	38,131	(1,450)	(46,869)	85,000	0	
I132010	Reimbursements	Inc	1,000	581	75	(506)	(925)	1,000	0	
I132015	RV Area Fees	Inc	10,000	5,831	4,718	(1,113)	(5,282)	10,000	0	
			96,000	45,993	42,924	(3,069)	(53,076)	96,000	0	
E132015	Caravan Park Manager Salary	Exp	(30,000)	(17,706)	(15,319)	2,387	14,681	(30,000)	0	
E132020	Caravan Park Mtce	Exp	(57,553)	(31,565)	(36,863)	(5,298)	20,690	(57,553)	0	
E132025	Subsidy Historic Village	Exp	(8,460)	(8,460)	0	8,460	8,460	(8,460)	0	
E132035	RV Area Maintenance	Exp	(5,000)	(2,912)	(2,528)	384	2,472	(5,000)	0	
E132040	Tourism Promotion & Subscripts	Exp	(22,000)	(12,838)	(4,248)	8,590	17,752	(22,000)	0	
E132050	Administration Allocated	Exp	(58,042)	(33,859)	(33,859)	0	24,183	(58,042)	0	
E132190	Depreciation - Tourism	Exp	(12,156)	(7,094)	(6,708)	386	5,448	(12,156)	0	
			(193,211)	(114,434)	(99,525)	14,909	93,686	(193,211)	0	
<b>Building Control</b>										
I133005	Building Licenses	Inc	5,000	2,919	6,098	3,179	1,098	8,000	3,000	
			5,000	2,919	6,098	3,179	1,098	8,000	3,000	
<b>Other Economic Services</b>										
I134005	Water Sales	Inc	50,000	29,169	16,461	(12,708)	(33,539)	30,000	(20,000)	
			50,000	29,169	16,461	(12,708)	(33,539)	30,000	(20,000)	
E134005	Water Supply - Standpipes	Exp	(55,000)	(32,088)	(15,029)	17,059	39,971	(35,000)	20,000	
E134190	Depreciation - Other Economic Services	Exp	(2,024)	(1,181)	(1,209)	(28)	815	(2,024)	0	
			(57,024)	(33,269)	(16,238)	17,031	40,786	(37,024)	20,000	
<b>Total Economic Services Income</b>			226,700	122,237	107,243	(14,995)	(119,458)	209,700	(17,000)	
<b>Total Economic Services Expenditure</b>			(388,758)	(239,078)	(182,269)	56,809	206,489	(371,258)	17,500	
<b>Other Property &amp; Services</b>										
<b>Private Works</b>										
I141005	Private Works Income	Inc	20,000	11,669	5,125	(6,544)	(14,875)	30,000	10,000	
			20,000	11,669	5,125	(6,544)	(14,875)	30,000	10,000	
E141005	Private Works	Exp	(10,000)	(5,831)	(12,094)	(6,263)	(2,094)	(20,000)	(10,000)	Additional private works
E141100	Administration Allocated	Exp	(2,726)	(1,589)	(1,589)	0	1,137	(2,726)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
			(12,726)	(7,420)	<b>(13,683)</b>	(6,263)	(957)	<b>(22,726)</b>	(10,000)	
	<b>Public Works Overheads</b>									
I143020	Reimbursements	Inc	500	500	<b>0</b>	(500)	(500)	<b>500</b>	0	
			500	500	<b>0</b>	(500)	(500)	<b>500</b>	0	
E143005	Engineering Salaries	Exp	(98,510)	(57,463)	<b>(52,519)</b>	4,944	45,991	<b>(98,510)</b>	0	
E143007	Engineering Administration Salaries	Exp	(46,000)	(26,831)	<b>(33,262)</b>	(6,431)	12,738	<b>(46,000)</b>	0	
E143009	Housing Allowance Works	Exp	(16,500)	(14,000)	<b>(14,982)</b>	(982)	1,518	<b>(16,500)</b>	0	
E143015	CEO's Salary Allocation	Exp	(57,005)	(33,250)	<b>(33,186)</b>	64	23,819	<b>(57,005)</b>	0	
E143020	Engineering Superannuation	Exp	(98,599)	(57,519)	<b>(55,047)</b>	2,472	43,552	<b>(98,599)</b>	0	
E143025	Engineering - Other Expenses	Exp	(5,000)	(2,919)	<b>(1,498)</b>	1,421	3,502	<b>(5,000)</b>	0	
E143030	Sick Holiday & Allowances Pay	Exp	(180,000)	(115,000)	<b>(74,918)</b>	40,082	105,082	<b>(140,000)</b>	40,000	Minimal leave taken
E143045	Insurance on Works	Exp	(32,141)	(32,141)	<b>(32,141)</b>	0	0	<b>(32,141)</b>	0	
E143050	Protective Clothing	Exp	(8,000)	(4,669)	<b>(2,500)</b>	2,169	5,500	<b>(8,000)</b>	0	
E143055	Fringe Benefits	Exp	(1,000)	0	<b>0</b>	0	1,000	<b>(1,000)</b>	0	
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(581)	<b>(158)</b>	423	842	<b>(1,000)</b>	0	
E143065	MOW - Vehicle Expenses	Exp	(7,000)	(4,088)	<b>(3,290)</b>	798	3,710	<b>(7,000)</b>	0	
E143075	Telephone Expenses	Exp	(1,500)	(875)	<b>(149)</b>	726	1,351	<b>(1,500)</b>	0	
E143080	Staff Licenses	Exp	(500)	(294)	<b>(132)</b>	162	368	<b>(500)</b>	0	
E143085	Safety Equipment & Meetings	Exp	(4,000)	(2,331)	<b>(680)</b>	1,651	3,320	<b>(4,000)</b>	0	
E143090	Conferences & Courses	Exp	(1,500)	(875)	<b>0</b>	875	1,500	<b>(1,500)</b>	0	
E143095	Staff Training	Exp	(16,000)	(9,338)	<b>(946)</b>	8,392	15,054	<b>(10,000)</b>	6,000	
E143105	Administration Allocated	Exp	(1,016)	(595)	<b>(595)</b>	0	421	<b>(1,016)</b>	0	
E143200	LESS PWOH ALLOCATED	Exp	575,271	335,580	<b>291,992</b>	(43,588)	(283,279)	<b>529,271</b>	(46,000)	
			0	(27,189)	<b>(14,011)</b>	13,178	(14,011)	<b>0</b>	0	
	<b>Plant Operation Costs</b>									
I144005	Sale of Scrap	Inc	1,500	875	<b>0</b>	(875)	(1,500)	<b>1,500</b>	0	
I144010	Reimbursements	Inc	8,000	4,669	<b>4,042</b>	(627)	(3,958)	<b>8,000</b>	0	
			9,500	5,544	<b>4,042</b>	(1,502)	(5,458)	<b>9,500</b>	0	
E144010	Fuel & Oils	Exp	(140,000)	(81,662)	<b>(61,278)</b>	20,384	78,722	<b>(140,000)</b>	0	
E144020	Tyres & Tubes	Exp	(20,000)	(11,669)	<b>(1,588)</b>	10,081	18,412	<b>(20,000)</b>	0	
E144030	Parts & Repairs	Exp	(50,000)	(29,169)	<b>(19,079)</b>	10,090	30,921	<b>(50,000)</b>	0	
E144040	Plant Repair - Wages	Exp	(40,000)	(23,331)	<b>(18,558)</b>	4,773	21,442	<b>(40,000)</b>	0	
E144050	Insurance and Licences	Exp	(30,000)	(30,000)	<b>(29,870)</b>	130	130	<b>(30,000)</b>	0	
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(5,831)	<b>(6,230)</b>	(399)	3,770	<b>(10,000)</b>	0	
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(581)	<b>0</b>	581	1,000	<b>(1,000)</b>	0	
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(4,669)	<b>(4,503)</b>	166	3,497	<b>(8,000)</b>	0	
E144200	LESS POC ALLOCATED-PROJECTS	Exp	299,000	174,426	<b>141,878</b>	(32,548)	(157,122)	<b>299,000</b>	0	
			0	(12,486)	<b>772</b>	13,258	772	<b>0</b>	0	
	<b>Salaries &amp; Wages</b>									
E146010	Gross Salaries, Allowances & Super	Exp	(2,350,000)	(1,370,831)	<b>(1,352,070)</b>	18,761	997,930	<b>(2,350,000)</b>	0	
E146200	Less Sal , Allow, Super Allocated	Exp	2,350,000	1,370,838	<b>1,352,156</b>	(18,682)	(997,844)	<b>2,350,000</b>	0	
			0	7	<b>86</b>	79	86	<b>0</b>	0	
	<b>Unclassified</b>									
I147005	Commission - Vehicle Licensing	Inc	46,000	26,831	<b>21,922</b>	(4,909)	(24,078)	<b>40,000</b>	(6,000)	
I147006	Commission - TransWA	Inc	500	294	<b>50</b>	(244)	(450)	<b>500</b>	0	
I147035	Banking errors	Inc	0	0	<b>389</b>	389	389	<b>0</b>	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
I147050	Council Staff Housing Rental	Inc	20,280	11,830	<b>11,700</b>	(130)	(8,580)	<b>20,280</b>	0	
I147065	Insurance Reimbursement	Inc	5,000	2,919	<b>0</b>	(2,919)	(5,000)	<b>5,000</b>	0	
I147070	Council Housing Reimbursements	Inc	6,000	3,500	<b>1,245</b>	(2,255)	(4,755)	<b>6,000</b>	0	
I147120	Charge on Private use of Shire Vehicle	Inc	3,120	1,820	<b>1,800</b>	(20)	(1,320)	<b>3,120</b>	0	
			<b>80,900</b>	<b>47,194</b>	<b>37,106</b>	<b>(10,088)</b>	<b>(43,794)</b>	<b>74,900</b>	<b>(6,000)</b>	
E147015	Community Requests & Events - CEO Allocation	Exp	(6,000)	(3,500)	<b>(982)</b>	2,518	5,018	<b>(4,000)</b>	2,000	
E147035	Banking Errors	Exp	0	0	<b>(50)</b>	(50)	(50)	<b>0</b>	0	
E147050	Council Housing Maintenance	Exp	(70,446)	(41,127)	<b>(32,913)</b>	8,214	37,533	<b>(70,446)</b>	0	
E147055	Consultants	Exp	(25,000)	0	<b>(3,199)</b>	(3,199)	21,801	<b>(25,000)</b>	0	
E147070	4WD Resource Sharing Group	Exp	(1,000)	(581)	<b>0</b>	581	1,000	<b>(500)</b>	500	
E147090	Building Maintenance	Exp	(8,000)	(5,000)	<b>(3,340)</b>	1,660	4,660	<b>(8,000)</b>	0	
E147100	Administration Allocated	Exp	(167,403)	(97,650)	<b>(97,650)</b>	0	69,753	<b>(167,403)</b>	0	
E147115	Occupational Health & Safety (OHS)	Exp	(1,500)	(875)	<b>(1,544)</b>	(669)	(44)	<b>(2,000)</b>	(500)	
E147130	Depreciation - Unclassified	Exp	(30,638)	(17,872)	<b>(18,298)</b>	(426)	12,340	<b>(30,638)</b>	0	
E147150	Community Requests Budget	Exp	(28,000)	(16,331)	<b>(5,337)</b>	10,994	22,663	<b>(28,000)</b>	0	
E147151	Community Donations/Sponsorship	Exp	(3,500)	(3,500)	<b>0</b>	3,500	3,500	<b>(3,500)</b>	0	
			<b>(341,487)</b>	<b>(186,436)</b>	<b>(163,313)</b>	<b>23,123</b>	<b>178,174</b>	<b>(339,487)</b>	<b>2,000</b>	
	<b>Total Other Property &amp; Services Income</b>		<b>110,900</b>	<b>64,907</b>	<b>46,274</b>	<b>(18,634)</b>	<b>(64,627)</b>	<b>114,900</b>	<b>4,000</b>	
	<b>Total Other Property &amp; Services Expenditure</b>		<b>(354,213)</b>	<b>(233,524)</b>	<b>(190,150)</b>	<b>43,375</b>	<b>164,064</b>	<b>(362,213)</b>	<b>(8,000)</b>	
	<b>Total Income</b>		<b>5,876,591</b>	<b>4,718,410</b>	<b>4,304,924</b>	<b>(413,485)</b>	<b>(1,571,666)</b>	<b>5,958,066</b>	<b>81,475</b>	
	<b>Total Expenditure</b>		<b>(7,148,243)</b>	<b>(4,296,427)</b>	<b>(4,078,101)</b>	<b>218,318</b>	<b>3,070,134</b>	<b>(7,141,465)</b>	<b>6,778</b>	
	<b>Net Deficit (Surplus)</b>		<b>(1,271,652)</b>	<b>421,983</b>	<b>226,823</b>	<b>(195,167)</b>	<b>1,498,468</b>	<b>(1,183,399)</b>	<b>88,253</b>	

**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW**  
**FOR THE PERIOD ENDED 31 JANUARY 2021**

**Capital Acquisitions**

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
<b>Land and Buildings</b>							
<b>Governance</b>							
E167744	Solar Panels - Admin Office	(20,000)	0	(20,000)	(20,000)	0	In progress
<b>Governance Total</b>		<b>(20,000)</b>	<b>0</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>0</b>	
<b>Land and Buildings Total</b>		<b>(20,000)</b>	<b>0</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>0</b>	
<b>Furniture &amp; Equipment</b>							
<b>Governance</b>							
E167742	IT Upgrade Project	(20,000)	0	(20,000)	(20,000)	0	To be completed by March
<b>Governance Total</b>		<b>(20,000)</b>	<b>0</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>0</b>	
<b>Law, Order &amp; Public Safety</b>							
E167110	CCTV Upgrade	(52,565)	(594)	(51,971)	(52,565)	0	In planning stage - must be completed by June
<b>Law, Order &amp; Public Safety Total</b>		<b>(52,565)</b>	<b>(594)</b>	<b>(51,971)</b>	<b>(52,565)</b>	<b>0</b>	
<b>Recreation and Culture</b>							
E167754	Swimming Pool Vacuum Cleaner	0	(15,042)	15,042	(15,042)	(15,042)	Offset by Reserve Transfer
FE2101	Electronic Advertising Sign	(66,272)	(14,597)	(51,675)	(66,272)	0	Will be completed in Feb/March
FE2102	Community Centre - Park Furniture	(30,000)	(27,405)	(2,595)	(30,000)	0	Almost completed
<b>Recreation and Culture Total</b>		<b>(96,272)</b>	<b>(57,044)</b>	<b>(39,228)</b>	<b>(111,314)</b>	<b>(15,042)</b>	
<b>Transport</b>							
E167763	Depot Hoist	(5,000)	(4,692)	(308)	(4,692)	308	Completed
<b>Transport Total</b>		<b>(5,000)</b>	<b>(4,692)</b>	<b>(308)</b>	<b>(4,692)</b>	<b>308</b>	
<b>Furniture &amp; Equipment Total</b>		<b>(173,837)</b>	<b>(62,330)</b>	<b>(111,507)</b>	<b>(188,571)</b>	<b>(14,734)</b>	
<b>Plant and Equipment</b>							
<b>Transport</b>							
PE2101	MOW Vehicle (P04)	(48,000)	(47,991)	(9)	(47,991)	9	Completed
PE2102	Komatsu Grader (P10)	(390,000)	(359,150)	(30,850)	(359,150)	30,850	Completed
PE2103	Toyota Hilux Workmate Ttop (P24)	(27,500)	(23,692)	(3,808)	(23,692)	3,808	Completed
PE2104	Toyota Hilux Workmate Ttop (P25)	(30,000)	(29,396)	(604)	(29,396)	604	Completed
PE2105	Toyota Hilux Workmate Ttop (P85)	(27,500)	(23,667)	(3,833)	(23,667)	3,833	Completed
<b>Transport Total</b>		<b>(523,000)</b>	<b>(483,896)</b>	<b>(39,104)</b>	<b>(483,896)</b>	<b>39,104</b>	
<b>Plant and Equipment Total</b>		<b>(523,000)</b>	<b>(483,896)</b>	<b>(39,104)</b>	<b>(483,896)</b>	<b>39,104</b>	

**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW**  
**FOR THE PERIOD ENDED 31 JANUARY 2021**

**Capital Acquisitions**

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
<b>Roads</b>							
<b>Transport</b>							
E167103	Capital Works Program	(1,122,464)	(348,397)	(774,067)	(1,173,913)	(51,449)	Offset by additional funding
	<b>Transport Total</b>	<b>(1,122,464)</b>	<b>(348,397)</b>	<b>(774,067)</b>	<b>(1,173,913)</b>	<b>(51,449)</b>	
	<b>Roads Total</b>	<b>(1,122,464)</b>	<b>(348,397)</b>	<b>(774,067)</b>	<b>(1,173,913)</b>	<b>(51,449)</b>	
<b>Footpaths</b>							
<b>Transport</b>							
E167124	Footpath Program	(121,962)	(3,578)	(118,384)	(121,962)	0	
	<b>Transport Total</b>	<b>(121,962)</b>	<b>(3,578)</b>	<b>(118,384)</b>	<b>(121,962)</b>	<b>0</b>	
	<b>Footpaths Total</b>	<b>(121,962)</b>	<b>(3,578)</b>	<b>(118,384)</b>	<b>(121,962)</b>	<b>0</b>	
<b>Infrastructure - Other</b>							
<b>Community Amenities</b>							
E167191	Cemetery Upgrade	(8,000)	(3,889)	(4,111)	(8,000)	0	In progress
	<b>Community Amenities Total</b>	<b>(8,000)</b>	<b>(3,889)</b>	<b>(4,111)</b>	<b>(8,000)</b>	<b>0</b>	
<b>Recreation and Culture</b>							
E167125	Community Centre/RSL Park Development	(20,000)	(20,415)	415	(20,415)	(415)	Completed
IO2101	Cricket Pitch - Replacement of Existing	(15,000)	(7,817)	(7,183)	(22,800)	(7,800)	Issues encountered with concrete base
IO2102	Giant Ram Painting	(25,000)	(27,060)	2,060	(27,060)	(2,060)	Completed
IO2103	Sportsground Precinct Redevelopment	(70,000)	(2,915)	(67,085)	(70,000)	0	To be progressed from March onwards
IO2104	Ticket Box - Sportsground Entrance	(10,000)	(251)	(9,749)	(13,000)	(3,000)	Additional work required
IO2105	Town Centre Development	(180,000)	(197,690)	17,690	(235,000)	(55,000)	Project over runs
IO2106	Wetlands Park Upgrade	(217,250)	(95,888)	(121,362)	(217,250)	0	In progress
	<b>Recreation and Culture Total</b>	<b>(537,250)</b>	<b>(352,036)</b>	<b>(185,214)</b>	<b>(605,525)</b>	<b>(68,275)</b>	
<b>Transport</b>							
E167782	Airport Development	(50,000)	(227)	(49,773)	(50,000)	0	
IO2107	Street Lighting	(15,000)	(1,200)	(13,800)	(15,000)	0	In progress
IO2108	Townscape	(60,000)	(2,145)	(57,855)	(40,000)	20,000	In progress
	<b>Transport Total</b>	<b>(125,000)</b>	<b>(3,572)</b>	<b>(121,428)</b>	<b>(105,000)</b>	<b>20,000</b>	
	<b>Infrastructure - Other Total</b>	<b>(670,250)</b>	<b>(359,496)</b>	<b>(310,754)</b>	<b>(718,525)</b>	<b>(48,275)</b>	
	<b>Capital Expenditure Total</b>	<b>(2,631,513)</b>	<b>(1,257,698)</b>	<b>(1,373,815)</b>	<b>(2,706,867)</b>	<b>(75,354)</b>	

**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW**  
**FOR THE PERIOD ENDED 31 JANUARY 2021**

**Capital Works Program**

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
<b>Capital Renewal</b>							
CP287	2020/2021 - R2R/Shire Bullock Hills Road (Reconstruct, seal and widen)	(80,056)	(16,251)	(63,805)	(80,056)	0	
CP288	2020/2021 - Shire Badgaring Road (Clear, widen and form)	(20,000)	(16,616)	(3,384)	(16,616)	3,384	Completed
CP289	2020/2021 - Shire Beaufort Road (Extend culverts)	(30,000)	(1,136)	(28,864)	(30,000)	0	
CP290	2020/2021 - Shire Beaufort Road (Mulch, clear and widen verg)	(50,000)	(36,984)	(13,016)	(50,000)	0	
CP291	2020/2021 - Shire Bullock Hills Road (Extend culverts)	(30,000)	(2,631)	(27,369)	(30,000)	0	
CP292	2020/2021 - Shire Gopher Ramps (Cement crossovers)	(5,000)	(3,431)	(1,569)	(5,000)	0	
<b>Capital Renewal Total</b>		<b>(215,056)</b>	<b>(77,049)</b>	<b>(138,007)</b>	<b>(211,672)</b>	<b>3,384</b>	
<b>Reseal</b>							
CP293	2020/2021 - R2R Beaufort Street (Reseal)	(70,000)	(42,080)	(27,920)	(70,000)	0	
CP294	2020/2021 - R2R Norring Road (Reseal)	(60,000)	(52,942)	(7,058)	(60,000)	0	
CP295	2020/2021 - R2R Rifle Street (Reseal) (Golf Club Road)	(25,000)	(3,371)	(21,629)	(25,000)	0	
CP296	2020/2021 - R2R Unicorn Street (Reseal)	(7,000)	(288)	(6,712)	(7,000)	0	
CP297	2020/2021 - Shire Swimming Pool Entrance (Corrector seals)	(23,000)	(14,922)	(8,078)	(14,922)	8,078	Completed
<b>Reseal Total</b>		<b>(185,000)</b>	<b>(113,603)</b>	<b>(71,397)</b>	<b>(176,922)</b>	<b>8,078</b>	
<b>Capital Upgrade</b>							
CP298	2020/2021 - RRG/Shire Jaloran Road (Reconstruct, seal and widen)	(230,664)	(14,835)	(215,829)	(230,664)	0	
CP299	2020/2021 - RRG/Shire Dongolocking Road (Reconstruct, seal and widen)	(230,744)	(4,145)	(226,599)	(230,744)	0	
CP300	2020/2021 - Shire Buttfield Road (Gravel sheet)	(28,000)	(27,572)	(428)	(27,572)	428	Completed
CP301	2020/2021 - Shire Gundaring North Road (Gravel sheet)	(48,000)	(35,292)	(12,708)	(35,292)	12,708	Completed
CP302	2020/2021 - Shire Piesseville Jaloran Road (Gravel sheet)	(48,000)	(37,040)	(10,960)	(37,040)	10,960	Completed
CP303	2020/2021 - Shire Robinson Road (Gravel sheet)	(42,000)	(38,861)	(3,139)	(38,861)	3,139	Completed
CP304	2020/2021 - Shire Sprigg Road (Clear, widen and form)	(25,000)	0	(25,000)	(25,000)	0	
CP312	2020/2021 - R2R Bolts Road (Gravel sheet)	0	0	0	(90,145)	(90,145)	Offset by additional funding
<b>Capital Upgrade Total</b>		<b>(652,408)</b>	<b>(157,745)</b>	<b>(494,663)</b>	<b>(715,319)</b>	<b>(62,911)</b>	
<b>Footpaths</b>							
CP305	2020/2021 - Shire Arnott Street (Footpath Ware to Leonora)	(33,000)	0	(33,000)	(33,000)	0	
CP306	2020/2021 - Shire Strickland Street (Footpath Upland to Unit)	(35,000)	0	(35,000)	(35,000)	0	
CP307	2020/2021 - LRCIP Various Footpaths	(53,962)	(3,578)	(50,384)	(53,962)	0	
<b>Footpaths Total</b>		<b>(121,962)</b>	<b>(3,578)</b>	<b>(118,384)</b>	<b>(121,962)</b>	<b>0</b>	
<b>Kerbing</b>							
CP308	2020/2021 - Shire Ballagin Street (Kerbing West Side)	(20,000)	0	(20,000)	(20,000)	0	
CP309	2020/2021 - Shire Ballagin Street (Kerbing East Side)	(17,000)	0	(17,000)	(17,000)	0	
CP310	2020/2021 - Shire Nalder Street (Kerbing Both Sides)	(16,000)	0	(16,000)	(16,000)	0	
CP311	2020/2021 - Shire Strickland Street (Kerbing West Side)	(17,000)	0	(17,000)	(17,000)	0	
<b>Kerbing Total</b>		<b>(70,000)</b>	<b>0</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>0</b>	
<b>Capital Works Program Total</b>		<b>(1,244,426)</b>	<b>(351,975)</b>	<b>(892,451)</b>	<b>(1,295,875)</b>	<b>(51,449)</b>	

**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW**  
**FOR THE PERIOD ENDED 31 JANUARY 2021**

**Plant Replacement**

Asset Description	Annual Budget			YTD Actual			Status / Comment
	Expenditure	Income	Net	Expenditure	Income	Net	
	\$	\$	\$	\$	\$	\$	
<b>Plant and Equipment</b>							
MOW Vehicle (P04)	(48,000)	30,000	(18,000)	(47,991)	27,727	(20,264)	
Komatsu Grader (P10)	(390,000)	140,000	(250,000)	(359,150)	119,092	(240,058)	
Toyota Hilux Workmate Ttop (P24)	(27,500)	7,500	(20,000)	(23,692)	6,364	(17,329)	
Toyota Hilux Workmate Ttop (P25)	(30,000)	10,000	(20,000)	(29,396)	8,182	(21,214)	
Toyota Hilux Workmate Ttop (P85)	(27,500)	7,500	(20,000)	(23,667)	6,364	(17,304)	
	<b>(523,000)</b>	<b>195,000</b>	<b>(328,000)</b>	<b>(483,896)</b>	<b>167,728</b>	<b>(316,168)</b>	

Asset Description	Projected Actual			Projected Variance			
	Expenditure	Income	Net	Expenditure	Income	Net	
	\$	\$	\$	\$	\$	\$	
<b>Plant and Equipment</b>							
MOW Vehicle (P04)	(47,991)	27,727	(20,264)	9	(2,273)	(2,264)	
Komatsu Grader (P10)	(359,150)	119,092	(240,058)	30,850	(20,908)	9,942	
Toyota Hilux Workmate Ttop (P24)	(23,692)	6,364	(17,329)	3,808	(1,136)	2,671	
Toyota Hilux Workmate Ttop (P25)	(29,396)	8,182	(21,214)	604	(1,818)	(1,214)	
Toyota Hilux Workmate Ttop (P85)	(23,667)	6,364	(17,304)	3,833	(1,136)	2,696	
	<b>(483,896)</b>	<b>167,728</b>	<b>(316,168)</b>	<b>39,104</b>	<b>(27,272)</b>	<b>11,832</b>	Net Variance transferred to Reserve

**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW**  
**FOR THE PERIOD ENDED 31 JANUARY 2021**

**Disposal of Assets**

Asset Description	Annual Budget			YTD Actual			Variance to Annual Budget		
	Net Book	Proceeds	Profit or (Loss)	Net Book	Proceeds	Profit or (Loss)	Net Book	Proceeds	Profit or (Loss)
	Value			Value			Value		
	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Plant and Equipment</b>									
MOW Vehicle (P04)	20,055	30,000	9,945	20,647	27,727	7,081	592	(2,273)	(2,864)
Komatsu Grader (P10)	136,110	140,000	3,890	137,294	119,092	(18,202)	1,184	(20,908)	(22,092)
Toyota Hilux Workmate Ttop (P24)	6,806	7,500	694	6,865	6,364	(501)	59	(1,136)	(1,195)
Toyota Hilux Workmate Ttop (P25)	7,231	10,000	2,769	7,294	8,182	888	63	(1,818)	(1,881)
Toyota Hilux Workmate Ttop (P85)	6,806	7,500	694	6,865	6,364	(501)	59	(1,136)	(1,195)
	<b>177,008</b>	<b>195,000</b>	<b>17,992</b>	<b>178,964</b>	<b>167,728</b>	<b>(11,235)</b>	<b>1,956</b>	<b>(27,272)</b>	<b>(29,227)</b>

Asset Description	Projected Actual			Projected Variance		
	Net Book	Proceeds	Profit or (Loss)	Net Book	Proceeds	Profit or (Loss)
	Value			Value		
	\$	\$	\$	\$	\$	\$
<b>Plant and Equipment</b>						
MOW Vehicle (P04)	20,647	27,727	7,081	592	(2,273)	(2,864)
Komatsu Grader (P10)	137,294	119,092	(18,202)	1,184	(20,908)	(22,092)
Toyota Hilux Workmate Ttop (P24)	6,865	6,364	(501)	59	(1,136)	(1,195)
Toyota Hilux Workmate Ttop (P25)	7,294	8,182	888	63	(1,818)	(1,881)
Toyota Hilux Workmate Ttop (P85)	6,865	6,364	(501)	59	(1,136)	(1,195)
	<b>178,964</b>	<b>167,728</b>	<b>(11,235)</b>	<b>1,956</b>	<b>(27,272)</b>	<b>(29,227)</b>

**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW**  
**FOR THE PERIOD ENDED 31 JANUARY 2021**

**Reserve Transfers**

Name	Interest Earned		Transfers In (+)		Variance to Annual Budget	Projected Actual	Projected Variance	Status / Comment
	Annual Budget	YTD Actual	Annual Budget	YTD Actual				
	\$	\$	\$	\$	\$	\$	\$	
Leave Reserve	3,049	853	0	0	(2,196)	3,049	0	
Plant Replacement Reserve	3,027	847	0	0	(2,180)	14,859	11,832	Plant Replacement Savings 20/21
Recreation Centre Equipment Reserve	115	32	1,800	0	(1,883)	1,915	0	Rec Centre Equipment Contribution
Aerodrome Maintenance & Development Reserve	106	30	7,900	0	(7,976)	8,006	0	Hangar Rent
Municipal Buildings Reserve	1,213	339	0	0	(874)	1,213	0	
Admin Centre Furniture, Equipment & IT Reserve	55	15	5,000	0	(5,040)	5,055	0	Furture IT Server Upgrade
Land Development Reserve	107	30	0	0	(77)	107	0	
Community Bus Reserve	170	48	0	0	(123)	170	0	
HACC Reserve	1,228	344	0	0	(884)	1,228	0	
Recreation Development Reserve	2,707	757	60,000	0	(61,950)	62,707	0	Rec Centre Floor \$5k, Pool Filtration \$30k, Sportsground Lighting \$25k
Refuse Waste Management Reserve	1,369	383	19,825	0	(20,811)	21,194	0	As per Waste Management Budget
Refuse Site Rehabilitation Reserve	981	275	20,000	0	(20,706)	20,981	0	As per Waste Management Budget
Water Management Reserve	783	219	0	0	(564)	783	0	
Electronic Sign Reserve	656	184	0	0	(472)	656	0	
Community Gym Reserve	123	35	0	0	(88)	123	0	
Sportsground Precinct Redevelopment Reserve	809	226	50,000	0	(50,583)	50,809	0	
Emergency/Bushfire Control Reserve	65	18	0	0	(47)	65	0	
Community Events Reserve	0	0	5,000	0	(5,000)	9,000	4,000	Community Development Events Savings
	<b>16,563</b>	<b>4,635</b>	<b>169,525</b>	<b>0</b>	<b>(181,453)</b>	<b>201,920</b>	<b>15,832</b>	

Name	Transfers Out (-)		Variance to Annual Budget	Projected Actual	Projected Variance	Status / Comment
	Annual Budget	YTD Actual				
	\$	\$	\$	\$	\$	
Leave Reserve	0	0	0	0	0	
Plant Replacement Reserve	(28,000)	0	28,000	(28,000)	0	As per Plant Replacement Program
Recreation Centre Equipment Reserve	(2,000)	0	2,000	(2,000)	0	Rec Centre New Oven
Aerodrome Maintenance & Development Reserve	0	0	0	0	0	
Municipal Buildings Reserve	(50,000)	0	50,000	(50,000)	0	Town Centre Development
Admin Centre Furniture, Equipment & IT Reserve	0	0	0	0	0	
Land Development Reserve	0	0	0	0	0	
Community Bus Reserve	0	0	0	0	0	
HACC Reserve	(9,206)	0	9,206	(9,206)	0	
Recreation Development Reserve	(35,000)	0	35,000	(49,900)	(14,900)	Pool Vacuum Cleaner
Refuse Waste Management Reserve	0	0	0	0	0	
Refuse Site Rehabilitation Reserve	0	0	0	0	0	
Water Management Reserve	(5,000)	0	5,000	(7,500)	(2,500)	Brown dam repairs
Electronic Sign Reserve	(66,272)	0	66,272	(66,272)	0	
Community Gym Reserve	(1,800)	0	1,800	(3,000)	(1,200)	Operating loss
Sportsground Precinct Redevelopment Reserve	(70,000)	0	70,000	(70,000)	0	
Emergency/Bushfire Control Reserve	0	0	0	0	0	
Community Events Reserve	0	0	0	0	0	
	<b>(267,278)</b>	<b>0</b>	<b>267,278</b>	<b>(285,878)</b>	<b>(18,600)</b>	

**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW**  
**FOR THE PERIOD ENDED 31 JANUARY 2021**

**Reserve Balances**

Name	Transfers In (+)			Transfers Out (-)		Closing Balance	
	Opening Balance	Annual Budget	Projected Actual	Annual Budget	Projected Actual	Annual Budget	Projected Actual
	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	304,895	3,049	3,049	0	0	307,944	307,944
Plant Replacement Reserve	302,669	3,027	14,859	(28,000)	(28,000)	277,696	289,529
Recreation Centre Equipment Reserve	11,479	1,915	1,915	(2,000)	(2,000)	11,394	11,394
Aerodrome Maintenance & Development Reserve	10,630	8,006	8,006	0	0	18,636	18,636
Municipal Buildings Reserve	121,264	1,213	1,213	(50,000)	(50,000)	72,477	72,477
Admin Centre Furniture, Equipment & IT Reserve	5,516	5,055	5,055	0	0	10,571	10,571
Land Development Reserve	10,709	107	107	0	0	10,816	10,816
Community Bus Reserve	16,974	170	170	0	0	17,144	17,144
HACC Reserve	122,789	1,228	1,228	(9,206)	(9,206)	114,811	114,811
Recreation Development Reserve	270,680	62,707	62,707	(35,000)	(49,900)	298,387	283,487
Refuse Waste Management Reserve	136,947	21,194	21,194	0	0	158,141	158,141
Refuse Site Rehabilitation Reserve	98,142	20,981	20,981	0	0	119,123	119,123
Water Management Reserve	78,255	783	783	(5,000)	(7,500)	74,038	71,538
Electronic Sign Reserve	65,616	656	656	(66,272)	(66,272)	0	0
Community Gym Reserve	12,337	123	123	(1,800)	(3,000)	10,660	9,460
Sportsground Precinct Redevelopment Reserve	80,906	50,809	50,809	(70,000)	(70,000)	61,715	61,715
Emergency/Bushfire Control Reserve	6,500	65	65	0	0	6,565	6,565
Community Events Reserve	0	5,000	9,000	0	0	5,000	9,000
	<b>1,656,310</b>	<b>186,088</b>	<b>201,920</b>	<b>(267,278)</b>	<b>(285,878)</b>	<b>1,575,120</b>	<b>1,572,352</b>



## 7. GENERAL BUSINESS

### 7.1 STAFF RESOURCING – INFORMATION ONLY

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	29 January 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	
ATTACHMENTS:	<ol style="list-style-type: none"><li>1. Staff Resourcing – under separate cover</li><li>2. Organisational Structure – under separate cover</li></ol>

## 8. CLOSURE