

AGENDA

ORDINARY COUNCIL MEETING

An Ordinary Meeting of the Shire of Halls Creek will be held at **4.30pm on Thursday 18th April 2024** in the Council Chambers, 7 Thomas Street Halls Creek.

Musa Mono

Musa Mono
Acting Chief Executive Officer
12th April 2024

7 Thomas Street, Halls Creek PO Box 21, Halls Creek WA 6770

P (08) 9168 6007 F (08) 9168 6235

E hcshire@hcshire.wa.gov.au

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Notes for Members of the Public

PUBLIC QUESTION TIME

The Shire welcomes your questions and will continue to set aside a period of 'Public Question Time' to enable a member of the public to put questions to the Council. Questions should only relate to the business of the Shire and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Presiding Member may either answer the question or direct it to an officer to answer, or it will be taken on notice.

Any comments made by a member of the public become a matter of public record as they are minuted by Council. Members of the public are advised that they are deemed to be held personally responsible and legally liable for any comments made by them that might be construed as defamatory or otherwise considered offensive by any other party.

PRESENTING TO COUNCIL

Organisation and members of the public have the opportunity to present to Council at the Ordinary Council Meeting, however an application form must be completed, and the presentation must comply within the Shire Presentation guidelines. Application form and guidelines are available on the Shire website.

2024 COUNCIL MEETING DATES

The following Council Meeting dates and times have been resolved by Council.

16 May 2024	Council Chamber, Halls Creek	4.30pm
20 June 2024	Council Chamber, Halls Creek	4.30pm
25 July 2024	Council Chamber, Halls Creek	4.30pm
15 August 2024	Council Chamber, Halls Creek	4.30pm
19 September 2024	Council Chamber, Halls Creek	4.30pm
17 October 2024	Council Chamber, Halls Creek	4.30pm
14 November 2024	Council Chamber, Halls Creek	4.30pm
19 December 2024	Council Chamber, Halls Creek	4.30pm

Notes for Elected Members

DECLARATIONS OF INTEREST

Section 5.65 and 5.70 of the Local Government Act 1995 requires an Elected Member or officer who has an interest in any matter to be discussed at a Committee/Council Meeting that will be attended by the Elected Member or officer must disclose the nature of the interest in a written notice given to the Chief Executive Officer before the meeting; or at the meeting before the matter is discussed.

An Elected Member who makes a disclosure under section 5.65 or 5.70 must not preside at the part of the meeting relating to the matter; or participate in; or be present during, any discussion or decision-making procedure relating to the matter, unless allowed by the Committee/Council. If Committee/Council allow an Elected Member to speak, the extent of the interest must also be stated.

DISCLAIMER

The purpose of Council Meetings is to discuss, and where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions of the Local Government Act 1995 (Section 5.25 (e)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Halls Creek expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

APPLICATION FOR LEAVE OF ABSENCE

In accordance with Section 2.25 of the *Local Government Act 1995*, an application for leave requires a Council resolution granting leave requested. Council may grant approval for Leave of Absence for an Elected Member for ordinary Council meetings for up to but not more than six consecutive meetings. The approval of the Minister is required for leave of absence greater than six ordinary Council meetings.

This approval must be by Council resolution and differs from the situation where an Elected Member records their apologies for the meeting. A failure to observe the requirements of the Act that relates to absence from meetings can lead to an Elected Member being disqualified should they be absent without leave for three consecutive meetings.

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THURSDAY 18 APRIL 2024**

Agenda Forum

To be held at the conclusion of the Concept Forum commencing at 3.00pm. The Agenda Forum provides an opportunity for Elected Members to ask questions and seek additional information to that provided within the Council reports listed on the agenda.

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ATTACHMENTS

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ORDINARY MEETING OF COUNCIL

AGENDA

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The meeting was opened at ____ by President Malcom Edwards.

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Halls Creek for any act, omission or statement or intimation occurring during this meeting.

It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decision, which will be provided within the minutes of this meeting.

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

2.1 Attendance

President	Cr Malcolm Edwards
Deputy President	Cr Patricia McKay
Councillors	Cr Virginia O'Neil
	Cr Bonnie Edwards
	Cr Chris Loessl
	Cr Rosemary Stretch
	Cr Raymond Simpson
Acting Chief Executive Officer	Musa Mono
Director Youth & Community Development	Margaret Glass
Executive Manager Infrastructure Services	Les Vidovich
Executive Assistant (Online)	Dianne Hayes

Moore Australia Consultants

2.2 Leave of Absence (previously approved)

Nil.

2.3 Apologies

Nil.

2.4 Late Arrivals

2.5 Declaration of Interests

Councillor/Staff Member	Item No.	Interest	Comments
Nil			

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

4. PUBLIC QUESTION TIME

Nil.

5. APPLICATIONS FOR LEAVE OF ABSENCE

Nil.

6. PETITIONS / DEPUTATIONS / PRESENTATIONS

Nil.

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

Ordinary Council Meeting held 21 March 2024

Officer's Recommendation

That Council confirms the minutes of the Ordinary Council Meeting held 21 March 2024 as a true and accurate record.

Note: The minutes of the Council meeting listed above is provided under separate cover via www.hallscreek.wa.gov.au

8. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

There were no items for this section at the time of preparing the agenda.

9. OFFICERS REPORTS

9.1 OFFICE OF THE CHIEF EXECUTIVE OFFICER

9.1.1 Donation – 2024 Halls Creek Rodeo and Campdraft

ITEM NUMBER:	9.1.1
REPORTING OFFICER:	Musa Mono, Acting Chief Executive Officer
SENIOR OFFICER	Musa Mono, Acting Chief Executive Officer
MEETING DATE:	18 April 2024
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

1.1 For Council to consider and approve a 'donation' to the 2024 Halls Creek Rodeo and Campdraft for the provision of waste management receptacles and services.

2.0 Background

2.1 The Shire has been approached by the Kimberley Stampede Rodeo Club to provide sponsorship for the 2024 Halls Creek Rodeo and Campdraft.

2.2 In previous years, the Shire had contributed to the event by providing waste management receptacles and collection services. This included the supply and delivery of bins, and daily collections while the event was on. In addition, last year the Shire contributed \$5,000 in corporate sponsorship.

2.3 The annual Rodeo and Campdraft is considered to be a worthwhile event to contribute to given the benefits to the community for having the low cost family event.

3.0 Comments

3.1 Within the 2023-2024 budget, an allowance was not made for an additional donation to be made for the 2024 Rodeo and Campdraft event. Therefore, it is proposed that the waste management is provided in-kind to the event in line with previous years' arrangements.

4.0 Statutory Environment

4.1 *Local Government Act 1995*

Section 2.7(2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

5.0 Strategic Implications

5.1 Objective:

1. Social: Vibrant and connected communities. We support cultural and language diversity.

5.2 Outcome:

Social - 1.8 Our community has access to a wide range of passive and active recreation, cultural and sporting facilities, events, clubs and opportunities, in particular football.

5.3 Strategy:

Social - 1.8.3 Support the development of sports and recreation facilities and programs in the town and communities

6.0 Policy Implications - Nil

7.0 Financial Implications

7.1 The estimated cost of providing the waste management services across the four day event is \$2,200. This includes the supply and delivery of the bins, daily collection, including a provision for overtime for staff to do the collection over the weekend, and the collection of the bins after the event. There is sufficient existing budget to cover these costs.

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

8.4 Risk

Event Likelihood / Impact Matrix			
Likelihood (refer Potential Risk Likelihood Guide)	Impact (1) The Rodeo Club will need to pay for the waste management services if unable to be met by the Shire.		
	Minor	Medium	High
Low (unlikely)	1	2	3
Moderate (likely)	2	4	6
High (very likely)	3	6	9

Risk	
Low Risk	
a risk / activity with a score of 2 or less	accept the risk & not take action
Moderate Risk	
a risk / activity with a score between 3 or 4 more is moderate risk	N/A

High Risk	
a risk activity with a score of 6 or more is a high risk	N/A
Risk Control Measure	Nil

9.0 Officer Recommendation

That Council:

APPROVE the donation to the 2024 Halls Creek Rodeo and Campdraft event as detailed within this report.

VOTING REQUIREMENT: Absolute Majority

This section left blank intentionally

9.2 HEALTH & REGULATORY SERVICES

Nil.

9.3 INFRASTRUCTURE SERVICES

9.3.1 Budget Amendment – Flood Damage New Event

ITEM NUMBER:	9.3.1
REPORTING OFFICER:	Les Vidovich, Executive Manager Infrastructure Services
SENIOR OFFICER	Musa Mono, Acting Chief Executive Officer
MEETING DATE:	18 April 2024
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

- 1.1 For Council to consider and approve a budget amendment to allow for emergency opening up works to occur under a new flood damage claim (yet to be approved) of which the expenditure will be reimbursed by DFES in due course resulting in an overall net-zero financial outcome.

2.0 Background

- 2.1 During the 2024 wet season, significant damage was sustained to the Shire’s road network. The damage was sustained across the network, and is expected to affect communities, residents, visitors and staff significantly if unaddressed.
- 2.2 The Shire has made a notification to the Department of Fire and Emergency Services (DFES) that there is an intention to lodge a Flood Damage claim.
- 2.3 In the interim, DFES allows ‘emergency works’ to be undertaken which are 100% reimbursable while the Flood Damage claim is submitted, assessed and approved. This process can take up to a year.
- 2.4 To allow for the emergency works to be undertaken, a budget amendment is required to allow these works to commence within this financial year. The Shire’s Engineering Consultant Greenfields has estimated the value of these works within this current financial year is \$255,000.
- 2.5 The works will be 100% reimbursable by DFES, with the wait time for reimbursement significantly lower than that of the standard claim process (i.e. four to six weeks as opposed for four to six months).

3.0 Comments

- 3.1 Emergency opening up works are required across the Shire to ensure that residents, ratepayers, visitors and the like are able to travel safely through the Shire, receive services and deliveries, and maintain linkages for commercial endeavours. The emergency opening up works are essential in

this financial year, and cannot wait until the new budget of 2024/25 to commence.

4.0 Statutory Environment

4.1 Local Government Act 1995

Section 2.7(2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

5.0 Strategic Implications

5.1 Objective:

4. Civic: Working together to strengthen leadership and effective governance.

5.2 Outcome:

Civic - 4.2 A customer focussed Council which welcomes inquiries and seeks positive outcomes for all residents and customers

5.3 Strategy:

Civic - 4.1.3 Council decisions are consistent, reliable and transparent

6.0 Policy Implications - Nil

7.0 Financial Implications

7.1 The estimated value of the emergency opening up works is \$255,000. Therefore the budget amendment required is as follows:

NEW Expenditure account – 2024 Emergency Works \$255,000

NEW Income account – 2024 Emergency Works \$255,000

*Note: the timeframes for reimbursement approximately four to six weeks.

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

If the recommendation is not passed, road network may not be accessible for all resident and communities.

8.4 Risk

Likelihood (refer Potential Risk Likelihood Guide)	Impact (4) Access to and from communities will be jeopardised, resident complaints likely to increase.		
	Minor	Medium	High
Low (unlikely)	1	2	3
Moderate (likely)	2	4	6
High (very likely)	3	6	9

Risk	
Low Risk	
a risk / activity with a score of 2 or less	N/A
Moderate Risk	
a risk / activity with a score between 3 or 4 more is moderate risk	N/A
High Risk	
a risk activity with a score of 6 or more is a high risk	senior management team attention is required and specific and immediate control measure(s) assigned to manage risk within risk criteria
Risk Control Measure	Accept the Officer's Recommendation and approve the budget amendment.

9.0 Officer Recommendation

<p>That Council:</p> <p style="text-align: center;">APPROVE the budget amendment as outlined in the financial implications section of this report.</p>
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VOTING REQUIREMENT: Absolute Majority

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9.4 CORPORATE SERVICES

9.4.1 Accounts Paid by Authority (Summary) – March 2024

ITEM NUMBER:	9.4.1
REPORTING OFFICER	Musa Mono, Acting Chief Executive Officer
SENIOR OFFICER	Musa Mono, Acting Chief Executive Officer
MEETING DATE:	18 April 2024
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

1.1 Accounts paid by authority for March 2024 to be received by Council.

2.0 Background

2.1 Nil.

3.0 Comments

3.1 Creditor payments for the months of March 2024 comprised as follows:

<u>Bank Account</u>	<u>Type</u>	<u>Total</u>
Municipal	Cheque & EFT	745,498.83
Payroll	Direct Debit	249,652.97
Department of Transport	Eft	13,420.55
Superannuation	Eft	64,231.62
Bank Fees	Direct	463.91
TOTAL		\$1,073,267.88

3.2 The following schedules provide information in addition to the high-level summary provided in previous months though not as detailed as the reports discouraged by audit. This should provide enough information for review of the payments. A detailed copy of the payments will be kept in the Finance Office.

3.3 The list of payments made by authority for 1 March 2024 to 31 March 2024 is hereby presented to Council.

4.0 Statutory Environment:

4.1 Regulation 13 of the *Local Government (Financial Management) Regulations 1996* requires a list of all accounts paid be presented to Council and recorded in the minutes.

4.2 This list must include all payments made since the list was last prepared and presented to Council and be included in the minutes.

4.3 Regulation 13A of the *Local Government (Financial Management) Regulations 1996* requires a list of all payments made using a credit, debit or other purchasing card by an authorised employee to be presented to Council and recorded in the minutes. Note, this list is provided in a separate report.

5.0 Strategic Implications

- 5.1 Objective:
4. Civic: Working together to strengthen leadership and effective governance.
- 5.2 Outcome:
Civic - 4.1 A local government that is respected and accountable
- 5.3 Strategy:
Civic - 4.1.1 Provide strong, effective and functional governance and leadership in the Shire

6.0 Policy Implications:

- 6.1 All payments made in accordance with adopted Council policy and delegations.

7.0 Financial Implications

- 7.1 Out-flow of cash totalling \$1,073,267.88. All payments made have been within the provisions of the 2023-2024 Budget.

8.0 Sustainability Implications

- 8.1 Environmental
There are no significant identifiable environmental impacts arising from adoption of the officer’s recommendation.
- 8.2 Economic
There are no significant identifiable economic impacts arising from adoption of the officer’s recommendation.
- 8.3 Social
There are no significant identifiable social impacts arising from adoption of the officer’s recommendation.
- 8.4 Risk

Event Likelihood / Impact Matrix			
Likelihood (refer Potential Risk Likelihood Guide)	Impact (refer Potential Risk Impact Guide)		
	Minor	Medium	High
Low (unlikely)	1	2	3
Moderate (likely)	2	4	6
High (very likely)	3	6	9

Risk	
Low Risk	
a risk / activity with a score of 2 or less	N/A
Moderate Risk	
a risk / activity with a score between 3 or 4 more is moderate risk	N/A
High Risk	
a risk activity with a score of 6 or more is a high risk	N/A
Risk Control Measure	

9.0 Officer Recommendation

That:

Council receives the total accounts paid by authority totalling \$1,073,267.88 summarised on the Schedule Payments – February 2024 as appended Appendix 1 Rpt 9.4.1.

VOTING REQUIREMENT: Simple majority

Appendix:

9.4.1A - Schedule of Payments – March 2024

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SCHEDULE OF ACCOUNTS PAID FOR THE MONTH OF MARCH 2024
 Agenda for the Ordinary Council Meeting held on 18 April 2024

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT \$
20560	07/03/2024	HALLS CREEK DISTRICT HIGH SCHOOL	Café takings to be donated to HCDHS	-240.00
24946	12/03/2024	PIVOTEL SATELLITE PTY LTD	Satellite Phones	-630.00
24947	12/03/2024	WATER CORPORATION (OSBORNE PARK)	Water	-36,775.91
EFT30877	06/03/2024	MALCOLM HACK EDWARDS	23/24 Councillor Allowance PE 6/3/2024	-969.97
EFT30878	06/03/2024	BONNIE ROSITA EDWARDS	23/24 Councillor Allowance PE 6/3/2024	-553.06
EFT30879	06/03/2024	ROSEMARY STRETCH	23/24 Councillor Allowance PE 6/3/2024	-553.06
EFT30880	06/03/2024	VIRGINIA O'NEIL	23/24 Councillor Allowance PE 6/3/2024	-553.06
EFT30881	06/03/2024	CHRISTOPHER LOESSL	23/24 Councillor Allowance PE 6/3/2024	-553.06
EFT30882	06/03/2024	PATRICIA ANNE MCKAY	23/24 Councillor Allowance PE 6/3/2024	-657.29
EFT30883	20/03/2024	MALCOLM HACK EDWARDS	23/24 Councillor Allowance PE 19/3/2024	-969.97
EFT30884	20/03/2024	BONNIE ROSITA EDWARDS	23/24 Councillor Allowance PE 19/3/2024	-553.06
EFT30885	20/03/2024	ROSEMARY STRETCH	23/24 Councillor Allowance PE 19/3/2024	-553.06
EFT30886	20/03/2024	VIRGINIA O'NEIL	23/24 Councillor Allowance PE 19/3/2024	-553.06
EFT30887	20/03/2024	CHRISTOPHER LOESSL	23/24 Councillor Allowance PE 19/3/2024	-553.06
EFT30888	20/03/2024	PATRICIA ANNE MCKAY	23/24 Councillor Allowance PE 19/3/2024	-657.29
EFT30889	22/03/2024	KRSP PTY LTD	Electricity reading	-987.88
EFT30890	22/03/2024	KUNUNURRA HOME & GARDEN	Purchase of outdoors chairs and key cutting office	-1,021.70
EFT30891	22/03/2024	SPINIFEX CONTRACTING	Repairs	-1,765.50
EFT30892	22/03/2024	ROSMARIA EASTMAN	Expense claim	-42.00
EFT30893	22/03/2024	DEPT. OF COMMUNITIES	Rental Payments	-1,529.60
EFT30894	22/03/2024	ARAC REFRIGERATION & AIR CONDITIONING PTY LTD	Installment of split system	-4,504.35
EFT30895	22/03/2024	THE KIMBERLEY GRANDE RESORT	Accoumodation - Lina Tafaoaialii	-251.00
EFT30896	22/03/2024	HALLS CREEK HOME & HALLS CREEK ELECTRICAL &	Furniture	-5,129.90
EFT30897	22/03/2024	FOURIER TECHNOLOGIES PTY LTD	Computer maintenance and licensing	-15,445.68
EFT30898	22/03/2024	VISION POWER PTY LTD	Works completed	-3,186.92
EFT30899	22/03/2024	TYREPLUS (KUNUNURRA)	Battery	-125.00
EFT30900	22/03/2024	MARGARET GLASS	Expense claim	-766.09
EFT30901	22/03/2024	MRB PLUMBING LTD	Plumbing	-3,649.25
EFT30902	22/03/2024	EMJEY SERVICES	Tools and equipment	-1,813.80
EFT30903	22/03/2024	MOORE AUST. (WA) PTY LTD	Accounting fees	-25,508.08
EFT30904	22/03/2024	EASYWEB DIGITAL PTY LTD	Public WIFI	-451.66
EFT30905	22/03/2024	ORD AGRICULTURAL EQUIPMENT	Tools and equipment	-3,012.59
EFT30906	22/03/2024	KOMATSU AUST. PTY. LTD.	Key	-105.01
EFT30907	22/03/2024	GREENFIELD TECHNICAL SERVICES (ROADSTONE WEST)	Claim preparation for flood damage	-6,075.31
EFT30908	22/03/2024	AVANTGARDE TECHNOLOGIES PTY LTD	CCTV monitoring and maintenance	-15,266.88
EFT30909	22/03/2024	(DO NOT USE) EDEM EDUSEI	Documents for Mibala	-1,700.00
EFT30910	22/03/2024	CDM HYDRAULICS PTY LTD	Equipment	-952.28
EFT30911	22/03/2024	DATACOM SOLUTIONS (AU) PTY LTD	Website hosting	-1,741.41
EFT30912	22/03/2024	INLOGIK PTY LTD	Subscription	-450.15
EFT30913	22/03/2024	CASTLEDINE GREGORY	Professional fees	-4,529.10
EFT30914	22/03/2024	CHEFMASTER AUST. (GLOBAL BAG COMPANY PTY LTD)	Chefmaster bags	-3,167.20
EFT30915	22/03/2024	READOS AUTO CARE PTY LTD	Freight	-2,938.90
EFT30916	22/03/2024	KIMBERLEY LIQUID WASTE PTY LTD	Café repairs	-869.00
EFT30917	22/03/2024	TRANCOLINO MADDEN CONTRACTING PL	Burial plot preparations	-1,587.15
EFT30918	22/03/2024	BP AUST. PTY LTD	Fuel	-1,103.52
EFT30919	22/03/2024	SEARLE HOLDINGS (WA) PTY LTD	Batt charger	-2,429.89
EFT30920	22/03/2024	MARTIN SONS CONTRACTING	Repairs	-221.63
EFT30921	22/03/2024	ALLGEAR MOTORCYCLES & SMALL ENGINES	Equipment	-3,733.20
EFT30922	22/03/2024	KULLARRI BUILDING PTY LTD	Investigate for leaks and report	-398.75
EFT30923	22/03/2024	CJS AIROLDI	Property cleaning	-400.00
EFT30924	22/03/2024	FOURIER INFOSEC PTY LTD	Subscription	-7,865.00
EFT30925	22/03/2024	BIDFOOD	Food order	-939.00
EFT30926	22/03/2024	MAIA FINANCIAL PTY LTD	Gym equipment lease	-4,380.62

SCHEDULE OF ACCOUNTS PAID FOR THE MONTH OF MARCH 2024
 Agenda for the Ordinary Council Meeting held on 18 April 2024

EFT30927	22/03/2024	NORTH WEST DEFENCE ALLIANCE INC.	Membership fees	-5,500.00
EFT30928	22/03/2024	HALLS CREEK SUPERMARKET PTY LTD T/A IGA HALLS	Supplies	-2,513.12
EFT30929	22/03/2024	NAJA BUSINESS CONSULTING SERVICES	Consulting fees	-20,416.00
EFT30930	22/03/2024	NAVMAN WIRELESS AUSTRALIA T/A TELETRAC NAVMAN	Satellite fees	-5,015.01
EFT30931	22/03/2024	LEONARD LOYD SHAW	Expense claim	-55.00
EFT30932	22/03/2024	DANTHONIA DESIGNS	Town signage	-81,913.40
EFT30933	22/03/2024	CAREY-JOHN SIMPSON	Expense claim	-126.46
EFT30934	22/03/2024	COOEE PTY LTD	For correction invoice entry error	-9.00
EFT30935	22/03/2024	TREVMEC ENTERPRISES	Vehicle repairs	-1,081.20
EFT30936	22/03/2024	MILLS RECRUITMENT	Recruitment of CEO	-7,905.44
EFT30938	22/03/2024	URBIS LTD	Development of Planning Policies	-3,439.43
EFT30939	22/03/2024	PSL LEGAL	CEO investigation	-12,256.20
EFT30940	22/03/2024	NGARNDU NGURRA FACILITIES MANAGEMENT	Plumbing	-600.88
EFT30941	22/03/2024	JAY CEE ESS GLOBAL UNIT TRUST	Delivery fees	-1,690.00
EFT30942	22/03/2024	LES VIDOVICH	Expense claim	-212.70
EFT30943	22/03/2024	KIMBERLEY HOTEL	Accommodation for Garry Hawkes	-1,260.00
EFT30944	22/03/2024	DEPT. OF FIRE & EMERGENCY SERVICES (DFES)	Emergency services levy	-21,414.30
EFT30945	22/03/2024	AUSTRALIA POST (SHIRE POSTAL ACCOUNT)	Australia Post	-289.98
EFT30946	22/03/2024	WA HINO SALES & SERVICE	Glass rear door	-808.83
EFT30947	22/03/2024	LGRCEU (WA SHIRE COUNCILS UNION)	Payroll	-44.00
EFT30948	22/03/2024	AUSTRALIAN TAXATION OFFICE (ATO) BAS PAYMENTS	PAYG Payable	-336,794.66
EFT30949	22/03/2024	CHILD SUPPORT AGENCY	Payroll	-874.92
EFT30950	22/03/2024	SHERIDAN'S FOR BADGES	Triangular desk plates	-48.40
EFT30951	22/03/2024	KUNUNURRA RETRAVISION (TUCKERBOX STORES)	Salary Sacrifice for Mobile Phone	-2,199.00
EFT30952	22/03/2024	IT VISION	February rates processing	-5,643.00
EFT30953	22/03/2024	AERODROME MANAGEMENT SERVICES PTY LTD (AMS)	Provision of Aerodrome Operation and Management	-28,974.75
EFT30954	22/03/2024	METALAND (KUNUNURRA)	Equipment	-246.77
EFT30955	22/03/2024	TOTALLY WORKWEAR (BROOME)	Puffer Jacket	-1,598.40
EFT30956	22/03/2024	REGIONAL POWER CORPORATION (HORIZON POWER)	Electricity	-15,529.13
EFT30957	22/03/2024	IXOM OPERATIONS PTY LTD	Chlorine Gas Drum	-202.57
EFT30958	22/03/2024	WA ELECTORAL COMMISSION	Returning officer and support for LG elections	-11,208.97
EFT30959	22/03/2024	ORDCO (ORD RIVER DISTRICT CO-OPERATIVE LTD)	Supplies	-257.40
			EFT	<u>-745,498.83</u>
DD20569.1	04/03/2024	BEAM SUPERANNUATION CLEARING HOUSE (PRECISION ADMINISTRATION SERVICES PTY LTD)	Super payment	-20,028.02
DD20578.1	11/03/2024	BEAM SUPERANNUATION CLEARING HOUSE (PRECISION ADMINISTRATION SERVICES PTY LTD)	Super payment	-19,777.32
DD20584.1	22/03/2024	BEAM SUPERANNUATION CLEARING HOUSE (PRECISION ADMINISTRATION SERVICES PTY LTD)	Super payment	-24,426.28
			Superannuation	<u>-64,231.62</u>
Direct	Feb 24	PAYROLL	Payroll	<u>-249,652.97</u>
Bank	Feb 24	Bank Fees	Bank Fees	<u>-463.91</u>
Direct	Feb 24	Department of Transport	Licensing Fees	<u>-13,420.55</u>
			TOTAL	<u>-1,073,267.88</u>

9.4.2 Payments by Employees via Purchasing Cards – 27 February 2024 to 26 March 2024

ITEM NUMBER:	9.4.2
REPORTING OFFICER	Musa Mono, Acting Chief Executive Officer
SENIOR OFFICER	Musa Mono, Acting Chief Executive Officer
MEETING DATE:	18 April 2024
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

1.1 List of payments made by authorised employees using transaction cards to be received by Council for the period between 27 February 2024 to 26 March 2024.

2.0 Background

2.1 On 1 September 2023, Regulation 13A of the *Local Government (Financial Management) Regulations 1996* came into effect requiring local governments to prepare a list of all payments made by an authorised employee using a credit, debit or other purchasing card.

2.2 This requirement of Regulation 13A supersedes the requirement of Council Policy HR5. Credit card payments by the CEO are included in the appended list of payments by purchasing card and now excluded from the CEO Authorisation and Reporting to Council report.

2.3 Although the Shire have effectively been reporting the 'payment' relating to transaction cards in the list of payments presented to Council made under delegated authority etc, this usually only details the monthly payment incorporating all transactions for individual cards/accounts.

2.4 The listing of relevant cards has been prepared to highlight the information required by legislation:

- (a) the payee's name;
- (b) the amount of the payment;
- (c) the date of the payment;
- (d) sufficient information to identify the payment.

3.0 Comments

3.1 Purchasing card payments for the period 27 February 2024 to 26 March 2024 is via Credit card payments totalling \$7,987.75.

3.2 The attached schedule provides the information required by legislation. A detailed copy of the payments will be kept in the Finance Office.

3.3 The list of payments made by authorised employees using transaction cards to be received by Council for the period 27 February 2024 to 26 March 2024 is hereby presented to Council.

4.0 Statutory Environment:

4.1 Regulation 13A of the *Local Government (Financial Management) Regulations 1996* provides that a list of all payments made by an authorised employee

using a credit, debit or other purchasing card be prepared and presented to Council.

- 4.2 This list must include all payments made since the list was last prepared and presented to Council and included in the minutes of the meeting.

5.0 Strategic Implications

- 5.1 Objective:
4. Civic: Working together to strengthen leadership and effective governance.
- 5.2 Outcome:
Civic - 4.1 A local government that is respected and accountable
- 5.3 Strategy:
Civic - 4.1.1 Provide strong, effective and functional governance and leadership in the Shire

6.0 Policy Implications:

- 6.1 All payments made in accordance with adopted Council policy and delegations.

7.0 Financial Implications

- 7.1 Out-flow of cash totalling \$7,987.75. All payments made have been within the provisions of the 2023-2024 Budget.

8.0 Sustainability Implications

- 8.1 Environmental
There are no significant identifiable environmental impacts arising from adoption of the officer’s recommendation.
- 8.2 Economic
There are no significant identifiable economic impacts arising from adoption of the officer’s recommendation.
- 8.3 Social
There are no significant identifiable social impacts arising from adoption of the officer’s recommendation.
- 8.4 Risk

Event Likelihood / Impact Matrix			
Likelihood (refer Potential Risk Likelihood Guide)	Impact (refer Potential Risk Impact Guide)		
	Minor	Medium	High
Low (unlikely)	1	2	3
Moderate (likely)	2	4	6
High (very likely)	3	6	9

Risk	
Low Risk	
a risk / activity with a score of 2 or less	N/A
Moderate Risk	
a risk / activity with a score between 3 or 4 more is moderate risk	N/A
High Risk	
a risk activity with a score of 6 or more is a high risk	N/A
Risk Control Measure	

9.0 Officer Recommendation

That:

The Council receive the listing of payments made by authorised employees using transaction cards for the period 27 February 2024 to 26 March 2024 summarised on the attached schedule (as appended 9.4.2A) for Credit card payments totalling \$7,987.75.

VOTING REQUIREMENT: Simple majority

Appendix:

9.4.2A - Appendix - Schedule of Payments by Employees via Purchasing Cards - 27 February 2024 to 26 March 2024

This section left blank intentionally

**Shire of Halls Creek
Payments by Employees via Purchasing Cards
27 February 2024 - 26 March 2024
Credit Cards**

Date	Description	Value	Card Id
5-Mar-24	Kimberley Croc	\$211.74	1086
20-Mar-24	Coles	\$12.00	1086
6-Mar-24	SEEK	\$379.50	1352
6-Mar-24	SEEK	\$401.50	2810
6-Mar-24	Virgin AU	\$682.56	2810
7-Mar-24	Landwide Satellite	\$20.00	2810
8-Mar-24	Kimberley Coffee	\$350.00	2810
13-Mar-24	Coles Group	\$55.00	2810
13-Mar-24	Coles Group	\$55.00	2810
14-Mar-24	Wilson Parking	\$5.00	2810
22-Mar-24	Booking.com	\$748.00	2810
23-Mar-24	Wilson Parking	\$5.00	2810
23-Mar-24	Coles Group	\$55.00	2810
23-Mar-24	Coles Group	\$55.00	2810
24-Mar-24	Wilson Parking	\$4.00	2810
27-Feb-24	Coles Express	\$98.59	2666
2-Mar-24	Bushcamp Surplus	\$162.40	2666
6-Mar-24	Coles Express	\$46.93	2666
7-Mar-24	Mangrove Resort Broome	\$266.44	2666
12-Mar-24	Kmart	\$392.00	2666
9-Mar-24	Mangrove Resort Broome	\$424.27	2666
9-Mar-24	Mangrove Resort Broome	\$424.27	2666
9-Mar-24	Mangrove Resort Broome	-\$424.27	2666
14-Mar-24	Halls Creek LPO	\$90.00	2666
14-Mar-24	Halls Creek LPO	\$90.00	2666
14-Mar-24	Halls Creek LPO	\$100.00	2666
14-Mar-24	Halls Creek LPO	\$100.00	2666
14-Mar-24	Halls Creek LPO	\$19.00	2666
13-Mar-24	Coles Express	\$91.99	2666
15-Mar-24	Halls Creek LPO	\$399.00	2666
14-Mar-24	Halls Creek Home	\$180.35	2666
18-Mar-24	Nexus Airlines	\$403.39	2666
14-Mar-24	EHAWA	-\$245.00	2666
19-Mar-24	Qantas Airways	\$1,253.42	2666
19-Mar-24	Landgate Midland	\$30.50	2666
18-Mar-24	Cover More Ins	\$8.69	2666
19-Mar-24	Tickets Moray Agn	\$55.00	2666
18-Mar-24	Virgin AU	\$357.48	2666
19-Mar-24	Checked.com	\$75.00	2666
22-Mar-24	Halls Creek LPO	\$549.00	2666
	Total	\$7,987.75	

9.4.3 – Monthly Financial Reports for periods ending 31 March 2024

ITEM NUMBER:	9.4.3
REPORTING OFFICER	Musa Mono, Acting Chief Executive Officer
SENIOR OFFICER	Musa Mono, Acting Chief Executive Officer
MEETING DATE:	18 April 2024
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

- 1.1 Acceptance of Monthly Financial Reports for the period ending 31 March 2024 (Appendix 1).

2.0 Background

- 2.1 Regulations 34 and 35 of the *Financial Management (Local Government) Regulations 1996* require a monthly statement of financial activity, monthly statement of financial position and explanation of material variances to be presented to Council.
- 2.2 Amendments to the *Local Government Act 1995* and *Financial Management (Local Government) Regulations 1996* came into effect on 1 July 2023 which changed the requirement for content of the Monthly Financial Report, and requirements for provision of any supplementary information.
- 2.3 The report must be presented at an ordinary meeting of council within 2 months after the end of the month to which the statement relates. Regulations prescribe the information that must be contained in the report.
- 2.4 The Monthly Financial Report for the periods ending 31 March 2024 have been prepared by Moore Australia and include:
- Compilation Report;
 - Statement of Financial Activity;
 - Statement of Financial Position; and
 - Explanation of Material Variances.

3.0 Comments

- 3.1 At its Ordinary Council Meeting on 17 August 2023, Council adopted (Council resolution 2023/086) the monthly statement of financial activity reporting variance for both operating and capital activities of 10% or greater for expenditure and below 10% for income, subject to a \$50,000 minimum below which, variances are not required to be reported. An explanation of any variances is provided on the last page of the Monthly Financial Report.
- 3.2 The Monthly Financial Reports have been compiled to meet compliance with the *Local Government Act 1995* and associated regulations, including the Statement of Financial Activity, Statement of Financial Position. An explanation of any material variances is included on the final page.
- 3.3 While the 2022/23 audit remains ongoing, it should be noted some figures may change in the course of preparing the annual financial report and the

audit process. The Monthly Financial Reports have been prepared based the figures currently being reported from the Shire's financial records.

4.0 Statutory Environment

4.1 Local Government (*Financial Management*) Regulations 1996

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the **relevant month**) in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- (b) budget estimates to the end of the relevant month; and
- (c) actual amounts of expenditure, revenue and income to the end of the relevant month; and
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) the net current assets at the end of the relevant month and a note containing a summary explaining the composition of the net current assets.

(1B) The detail included under subregulation (1)(e) must be structured in the same way as the detail included in the annual budget under regulation 31(1) and (3)(a).

(1C) Any information relating to exclusions from the calculation of a budget deficiency that is included as part of the budget estimates referred to in subregulation (1)(a) or (b) must be structured in the same way as the corresponding information included in the annual budget.

(2) Each statement of financial activity is to be accompanied by documents containing —

- (a) [deleted]
- (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
- (c) such other supporting information as is considered relevant by the local government.

(3) The information in a statement of financial activity must be shown according to nature classification.

(4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —

- (a) presented at an ordinary meeting of the council within 2 months after the end of the relevant month; and
- (b) recorded in the minutes of the meeting at which it is presented.

- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

35. Financial position statement required each month

- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month (the **previous month**) and —
 - (a) the financial position of the local government as at the last day of the previous financial year; or
 - (b) if the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.
- (2) A statement of financial position must be —
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the previous month; and
 - (b) recorded in the minutes of the meeting at which it is presented.

5.0 Strategic Implications

5.1 Objective:

4. Civic: Working together to strengthen leadership and effective governance.

5.2 Outcome:

Civic - 4.1 A local government that is respected and accountable.

5.3 Strategy:

Civic - 4.1.1 Provide strong, effective, and functional governance and leadership in the Shire.

Civic - 4.1.2 Consistent and impartial application of Council policies and provision of services

Civic - 4.1.3 Council decisions are consistent, reliable, and transparent.

6.0 Policy Implications

6.1 There are no known policy implications arising from this report.

7.0 Financial Implications

7.1 There are no known financial implications arising from this report.

7.2 The presentation of these reports provides Council with regular updates regarding the status of the financial position and to assist with compliance with the *Local Government Act 1995* and associated regulations.

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

There are no significant identifiable social impacts arising from adoption of the officer’s recommendation.

8.4 Risk

Event Likelihood / Impact Matrix			
Likelihood (refer Potential Risk Likelihood Guide)	Impact - The Financial reporting is comprehensive - meeting compliance under the LG Act. The current financial position in terms of timing and financial performance against Budget and known events carries high risk. This is because of the variance levels between YTD budget and actual revenue & expenditure along with the continuation of a deficit since November 2021. Delays between expenditure and receiving revenue by funders, and apparent permanent unfavourable variance in Transport is making cash flow very tight. This is manageable as a result of the recent approval by Council of a transfer from Reserve funds. Management is focused on managing cash flow for the rest of the financial year.		
	Minor	Medium	High
Low (unlikely)	1	(2)	3
Moderate (likely)	2	4	6
High (very likely)	3	6	9

Risk	Low to medium
Low Risk	
a risk / activity with a score of 2 or less	manage by routine procedures
Moderate Risk	
a risk / activity with a score between 3 or 4 more is moderate risk	Diligent surveillance of financial activities and reporting.
High Risk	
a risk activity with a score of 6 or more is a high risk	NA
Risk Control Measure	Continue producing high standard reports by continued association with Moore Australia - and taking the time to ensure the accuracy of the financial transaction records each and every month. Careful management of cash flow.

9.0 Officer Recommendation

<p>That Council:</p> <p>Receive the Monthly Financial Reports for the periods ending 31 March 2024 (Appendix 1- Rpt 9.4.3) consisting of:</p> <p>a) Compilation Report;</p> <p>b) Statement of Financial Activity;</p> <p>c) Statement of Financial Position; and</p> <p>d) Material Variances.</p>

VOTING REQUIREMENT

Simple majority

Appendix:

9.4.3A – Monthly Financial Reports – 31 March 2024



Moore Australia

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10 April 2024

Mr Musa Mono
Acting Chief Executive Officer
Shire of Halls Creek
PO Box 21
HALLS CREEK WA 6770

Dear Musa

MATTERS IDENTIFIED DURING COMPILATION OF STATUTORY MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2024

We advise we have completed the compilation of your statutory monthly financial report for the period ended 31 March 2024 and identified certain matters we wish to bring to your attention.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report and we draw your attention to the note regarding basis of preparation. Other matters which arise during our compilation we wish to bring to your attention are raised in the following pages of this letter along with suggestions to resolve these issues.

It should be appreciated, our procedures are designed primarily to enable us to compile the monthly financial report and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and council, which may exist. However, we aim to use our knowledge of the shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Russell Barnes', written in a cursive style.

Russell Barnes
Director
[Moore Australia \(WA\) Pty Ltd](http://www.moore-australia.com.au)

Topic	Item	First Identified	Explanation	Action Required	Priority
Funding Statements	Opening surplus	January 2024	At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report has not been finalised, therefore the opening surplus may change from the current \$5,311,072 due to year end audit adjustments and processing of the year end information.	None required. Restatement of the annual financial statements are in progress.	Prior year finalisation
Opening Surplus	Reconciliations and journals	December 2023	In order to reconcile and finalise the 2022-23 Annual Financial Report a number of journals are yet to be raised. These journals will materially impact the report once raised.	Reconciliation and year end journals are to be finalised.	Prior year finalisation
Year end balances	Accruals	October 2023	We note balances for accruals recognised at 30 June 2023 are yet to be cleared in 2023/24.	We recommend reviewing accrual balances and process journals to clear as the expenditure occurs.	Prior year finalisation
Grant funding	Classification	November 2023	The treatment of flood damage grant funding received in the current year is dependent in the finalisation of the prior financial statements.	We recommend a review of recognition of income and related expenditure.	Prior year finalisation
Liabilities	Contract liabilities	October 2023	Contract liabilities have not been adjusted in 2023/24. The balances at 30 June 2023 are currently being reviewed for unrecorded liabilities to reflect an accurate presentation.	We recommend recognising the revenue for unspent grants held as a liability when the performance obligations are met.	Prior year finalisation

Topic	Item	First Identified	Explanation	Action Required	Priority
Bank accounts	Reconciliations	September 2023	Bank reconciliations have not been received for January, February and March 2023/24.	<p>As an essential control bank reconciliations should be prepared routinely and be signed and dated by the preparer and a reviewer independent of the preparation process.</p> <p>Bank reconciliations have been completed to the end of December 2024. To date there is no confirmation as to who is undertaking the bank reconciliations.</p>	High
Asset disposals	Proceeds	January 2024	We note the proceeds on sale of seven items of plant and equipment is the same.	We recommend records be reviewed for the disposal of assets to determine the true proceeds on disposal.	High
Asset disposals	Allocations	October 2023	Realisation allocations for the sale of assets has been allocated direct to the non-current asset account.	We recommend the allocations be reviewed and adjusted (where appropriate) and ensure accurate allocations of proceeds, profit and loss.	Medium
Liabilities	Time In Lieu	August 2023	Time in lieu expenditure has been over allocated.	We recommend reviewing leave type expenditure to ensure the correct allocation of leave taken and accrued.	Medium
Sundry debtors	Outstanding	January 2024	Although we acknowledge a provision for impairment of \$70,870, sundry debtors aged trial balance includes invoices totalling \$1,675,298.63 outstanding for over 90 days with some more than 365 days old.	We recommend reviewing overdue debtors collection procedures to ensure debtors outstanding for over 30 days are subject to regular review and reminder notices are issued to improve the collection rate.	Medium

Topic	Item	First Identified	Explanation	Action Required	Priority
Operating expenditure	Allocations	January 2024	<p>Plant operating costs have been under allocated by \$791,799.</p> <p>Public works overheads have been under allocated by \$145,625.</p> <p>Administration expenditure has been under allocated by \$903,955.</p> <p>Housing has been under allocated \$290,846.</p>	<p>We recommend the allocations be made on a monthly basis and reviewed and adjusted (where appropriate) and ensure recoveries of plant operating costs, administration and housing.</p>	Medium



Moore Australia

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10 April 2024

Mr Musa Mono
Acting Chief Executive Officer
Shire of Halls Creek
PO Box 21
HALLS CREEK WA 6770

Dear Musa

COMPILATION REPORT TO SHIRE OF HALLS CREEK

We have compiled the accompanying special purpose financial report of Shire of Halls Creek which comprise the statement of financial position as at 31 March 2024, the statement of financial activity, notes providing statement of financial activity supporting information, explanation of material variances for the year then ended and a summary of material accounting policy information. These have been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the financial report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the financial report. We have provided the supplementary information of Shire of Halls Creek as at 31 March 2024 and for the period then ended based on the records of the Shire of Halls Creek.

THE RESPONSIBILITY OF SHIRE OF HALLS CREEK

The CEO of Shire of Halls Creek is solely responsible for information contained in the special purpose financial report and supplementary information, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial report was prepared.

OUR RESPONSIBILITY

On the basis of information provided by Shire of Halls Creek we have compiled the accompanying special purpose financial report in accordance with the requirements of *APES 315 Compilation of Financial Information* and the *Local Government Act 1995*, associated regulations and to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial report except for the matters of non-compliance with the basis of preparation identified with Note 1 of the financial report. We have complied with the relevant ethical requirements of *APES 110 Code of Ethics for Professional Accountants*.

Supplementary information attached to the financial report has been extracted from the records of Shire of Halls Creek and information presented in the special purpose financial report.

ASSURANCE DISCLAIMER

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial report was compiled exclusively for the benefit of Shire of Halls Creek who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, the special purpose financial report may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial report.

NOTE REGARDING BASIS OF PREPARATION

We draw attention to Note 1 to the financial report where matters of non-compliance with the basis of preparation have been detailed. Supplementary information is provided for management information purposes and does not comply with the disclosure requirements of the Australian Accounting Standards.

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

SHIRE OF HALLS CREEK

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 March 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF HALLS CREEK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	3,465,542	3,436,487	3,457,507	21,020	0.61%	
Rates excluding general rates	179,791	179,791	88,677	(91,114)	(50.68%)	▼
Grants, subsidies and contributions	5,815,085	4,361,314	4,228,328	(132,986)	(3.05%)	
Fees and charges	1,055,263	791,447	881,793	90,346	11.42%	▲
Service charges	5,016	3,762	4,170	408	10.85%	
Interest revenue	404,000	303,000	236,262	(66,738)	(22.03%)	▼
Other revenue	172,940	129,705	144,076	14,371	11.08%	
Profit on asset disposals	484,308	484,308	258,375	(225,933)	(46.65%)	▼
	11,581,945	9,689,814	9,299,188	(390,626)	(4.03%)	
Expenditure from operating activities						
Employee costs	(6,135,902)	(4,601,927)	(4,277,266)	324,661	7.05%	
Materials and contracts	(5,491,184)	(4,118,388)	(4,337,383)	(218,995)	(5.32%)	
Utility charges	(456,963)	(342,722)	(394,786)	(52,064)	(15.19%)	▼
Depreciation	(5,803,754)	(4,352,816)	(2,362,538)	1,990,278	45.72%	▲
Insurance	(580,311)	(435,233)	(596,373)	(161,140)	(37.02%)	▼
Other expenditure	(474,103)	(355,577)	(277,998)	77,579	21.82%	▲
Loss on asset disposals	(75,964)	(75,964)	(75,964)	0	0.00%	
	(19,018,181)	(14,282,627)	(12,322,308)	1,960,319	13.73%	
Non-cash amounts excluded from operating activities	2(b) 5,395,410	3,944,472	2,194,881	(1,749,591)	(44.36%)	▼
Amount attributable to operating activities	(2,040,826)	(648,341)	(828,239)	(179,898)	(27.75%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	4,839,815	3,629,861	1,904,598	(1,725,263)	(47.53%)	▼
Proceeds from disposal of assets	1,128,679	1,128,679	1,128,679	0	0.00%	
	5,968,494	4,758,540	3,033,277	(1,725,263)	(36.26%)	
Outflows from investing activities						
Payments for property, plant and equipment	(931,391)	(721,692)	(790,467)	(68,775)	(9.53%)	
Payments for construction of infrastructure	(6,908,147)	(5,181,039)	(2,272,766)	2,908,273	56.13%	▲
	(7,839,538)	(5,902,731)	(3,063,233)	2,839,498	48.10%	
Amount attributable to investing activities	(1,871,044)	(1,144,191)	(29,956)	1,114,235	97.38%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	236,500	0	0	0	0.00%	
	236,500	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(1,758,970)	(1,739,145)	(1,739,145)	0	0.00%	
Transfer to reserves	(783,727)	0	(25,186)	(25,186)	0.00%	
	(2,542,697)	(1,739,145)	(1,764,331)	(25,186)	(1.45%)	
Amount attributable to financing activities	(2,306,197)	(1,739,145)	(1,764,331)	(25,186)	(1.45%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	5,861,735	5,861,735	5,311,072	(550,663)	(9.39%)	
Amount attributable to operating activities	(2,040,826)	(648,341)	(828,239)	(179,898)	(27.75%)	▼
Amount attributable to investing activities	(1,871,044)	(1,144,191)	(29,956)	1,114,235	97.38%	▲
Amount attributable to financing activities	(2,306,197)	(1,739,145)	(1,764,331)	(25,186)	(1.45%)	
Surplus or deficit after imposition of general rates	(356,332)	2,330,058	2,688,546	358,488	15.39%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF HALLS CREEK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2024

	Actual 30 June 2023	Actual as at 31 March 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	12,681,320	8,449,812
Trade and other receivables	1,061,880	4,456,655
Inventories	99,624	142,238
TOTAL CURRENT ASSETS	13,842,824	13,048,705
NON-CURRENT ASSETS		
Property, plant and equipment	37,036,076	36,435,263
Infrastructure	101,667,732	102,022,972
TOTAL NON-CURRENT ASSETS	138,703,808	138,458,235
TOTAL ASSETS	152,546,632	151,506,940
CURRENT LIABILITIES		
Trade and other payables	1,202,806	3,008,550
Other liabilities	3,274,233	3,274,233
Borrowings	1,739,145	0
Employee related provisions	420,407	412,406
TOTAL CURRENT LIABILITIES	6,636,591	6,695,189
NON-CURRENT LIABILITIES		
Employee related provisions	96,127	116,359
Other provisions	1,284,051	1,284,051
TOTAL NON-CURRENT LIABILITIES	1,380,178	1,400,410
TOTAL LIABILITIES	8,016,769	8,095,599
NET ASSETS	144,529,863	143,411,341
EQUITY		
Retained surplus	37,187,236	36,043,528
Reserve accounts	4,052,190	4,077,376
Revaluation surplus	103,290,437	103,290,437
TOTAL EQUITY	144,529,863	143,411,341

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

**SHIRE OF HALLS CREEK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

Matters of non-compliance with Basis of Preparation

The following matters of non-compliance with the basis of preparation have not been corrected.

1. Balances as at 30 June 2023 have not been finalised and will be subject to change.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 08 April 2024

SHIRE OF HALLS CREEK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Amended Budget Opening	Actual as at	Actual as at	
(a) Net current assets used in the Statement of Financial Activity	Note	1 July 2023	30 June 2023	31 March 2024
		\$	\$	\$
Current assets				
Cash and cash equivalents		4,599,417	12,681,320	8,449,812
Trade and other receivables		1,476,313	1,061,880	4,456,655
Inventories		99,624	99,624	142,238
		6,175,354	13,842,824	13,048,705
Less: current liabilities				
Trade and other payables		(1,539,720)	(1,202,806)	(3,008,550)
Other liabilities		0	(3,274,233)	(3,274,233)
Borrowings		0	(1,739,145)	0
Employee related provisions		(454,101)	(420,407)	(412,406)
		(1,993,821)	(6,636,591)	(6,695,189)
Net current assets		4,181,533	7,206,233	6,353,516
Less: Total adjustments to net current assets	2(c)	(4,181,533)	(1,895,161)	(3,664,970)
Closing funding surplus / (deficit)		0	5,311,072	2,688,546

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities

	Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2024		
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(484,308)	(484,308)	(258,375)
Add: Loss on asset disposals	75,964	75,964	75,964
Add: Depreciation	5,803,754	4,352,816	2,362,538
Movement in current employee provisions associated with restricted cash	0	0	(5,478)
Non-cash movements in non-current assets and liabilities:			
- Employee provisions	0	0	20,232
Total non-cash amounts excluded from operating activities	5,395,410	3,944,472	2,194,881

(c) Current assets and liabilities excluded from budgeted deficiency

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

	Amended Budget Opening	Actual as at	Actual as at	
	Note	1 July 2023	30 June 2023	31 March 2024
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts		(4,599,417)	(4,052,190)	(4,077,376)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of borrowings		0	1,739,145	0
- Current portion of employee benefit provisions held in reserve		417,884	417,884	412,406
Total adjustments to net current assets	2(a)	(4,181,533)	(1,895,161)	(3,664,970)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF HALLS CREEK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
 The material variance adopted by Council for the 2023-24 year is \$50,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Rates excluding general rates	(91,114)	(50.68%)	▼
Interim rating to be completed.			
Fees and charges	90,346	11.42%	▲
User fees - refuse site is \$118,774 higher the total budget. Gym membership fees is \$10,000 higher than total budget. Other fees and charges are allocated on a 9/12 basis.			
Interest revenue	(66,738)	(22.03%)	▼
Interest earnings lower than expected.			
Profit on asset disposals	(225,933)	(46.65%)	▼
Profit on dispoals lower than budgeted.			
Expenditure from operating activities			
Utility charges	(52,064)	(15.19%)	▼
Timing of invoicing of utility charges.			
Depreciation	1,990,278	45.72%	▲
Overestimation and year end split of depreciation.			
Insurance	(161,140)	(37.02%)	▼
Timing of insurance payment. Note YTD actual exceeds budget.			
Other expenditure	77,579	21.82%	▲
Budget apportioned 9/12 basis.			
Non-cash amounts excluded from operating activities	(1,749,591)	(44.36%)	▼
Timing variance of depreciation, profit and loss on disposal of assets.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,725,263)	(47.53%)	▼
Budgeted local roads community infrastructure grant \$1,319,218 has not yet been received.			
Outflows from investing activities			
Payments for construction of infrastructure	2,908,273	56.13%	▲
Budgeted road projects not undertaken to date.			
Surplus or deficit after imposition of general rates	358,488	15.39%	▲
Due to variances described above			

SHIRE OF HALLS CREEK
SUPPLEMENTARY INFORMATION
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**SHIRE OF HALLS CREEK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$5.86 M	\$5.86 M	\$5.31 M	(\$0.55 M)
Closing	(\$0.36 M)	\$2.33 M	\$2.69 M	\$0.36 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$8.45 M	% of total
Unrestricted Cash	\$4.37 M	51.7%
Restricted Cash	\$4.08 M	48.3%

Refer to 3 - Cash and Financial Assets

Payables		
	\$3.01 M	% Outstanding
Trade Payables	\$0.59 M	
0 to 30 Days		25.9%
Over 30 Days		74.1%
Over 90 Days		18.8%

Refer to 9 - Payables

Receivables		
	\$2.77 M	% Collected
Rates Receivable	\$1.69 M	61.0%
Trade Receivable	\$2.77 M	
Over 30 Days		96.4%
Over 90 Days		80.8%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.04 M)	(\$0.65 M)	(\$0.83 M)	(\$0.18 M)

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
	\$3.46 M	
	\$3.44 M	0.6%

Refer to 10 - Rate Revenue

Grants and Contributions		
	YTD Actual	% Variance
	\$4.23 M	
	\$4.36 M	(3.0%)

Refer to 13 - Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
	\$0.88 M	
	\$0.79 M	11.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.87 M)	(\$1.14 M)	(\$0.03 M)	\$1.11 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
	\$1.13 M	
	\$1.13 M	0.0%

Refer to 6 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
	\$2.27 M	
	\$6.91 M	(67.1%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
	\$1.90 M	
	\$4.84 M	(60.6%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.31 M)	(\$1.74 M)	(\$1.76 M)	(\$0.03 M)

Refer to Statement of Financial Activity

Borrowings		
	Principal repayments	%
	(\$1.74 M)	
	(\$0.06 M)	0.0%
	\$0.00 M	

Refer to 11 - Borrowings

Reserves	
	\$4.08 M
Reserves balance	
Interest earned	\$0.03 M

Refer to 4 - Cash Reserves

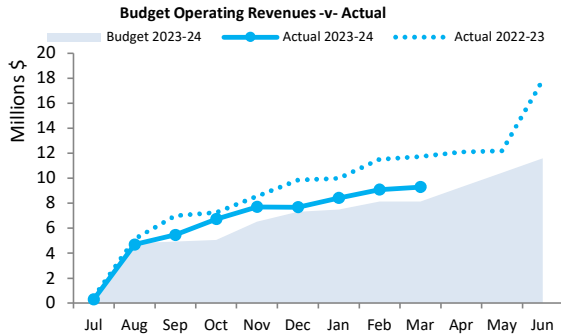
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF HALLS CREEK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

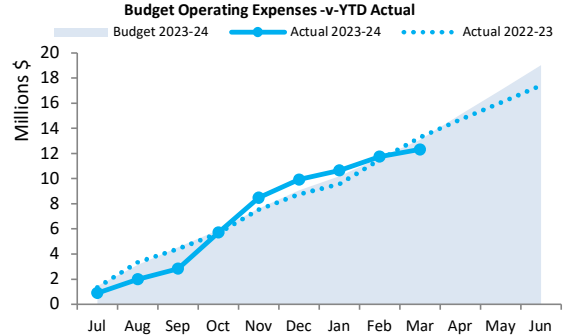
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

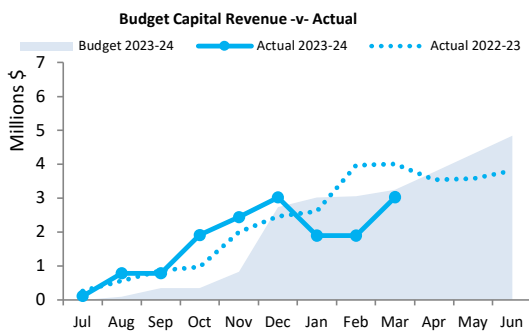


OPERATING EXPENSES

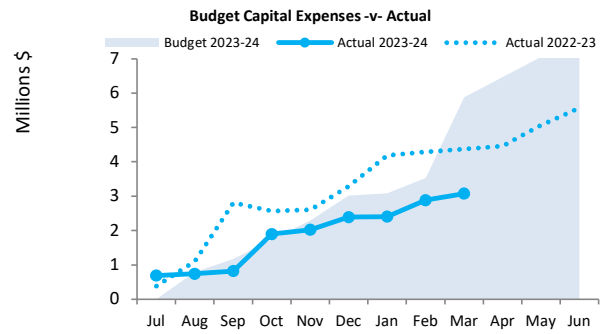


INVESTING ACTIVITIES

CAPITAL REVENUE

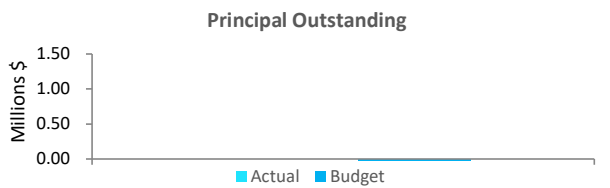
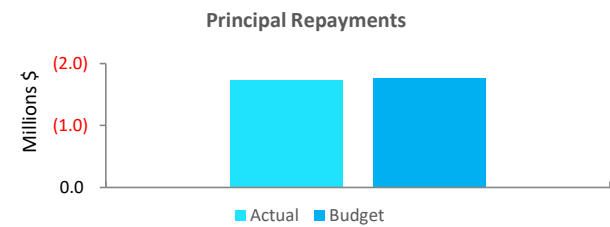


CAPITAL EXPENSES

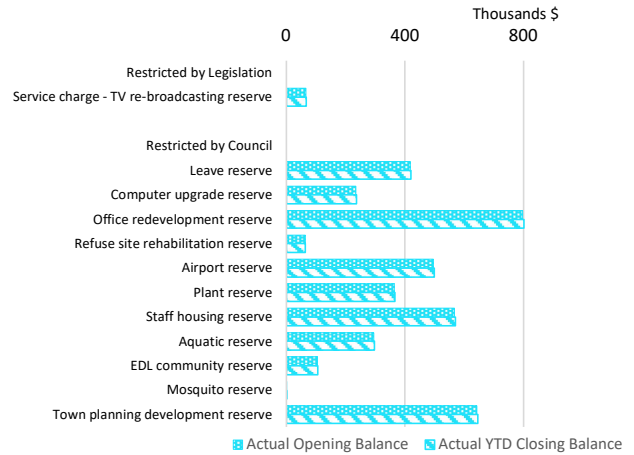


FINANCING ACTIVITIES

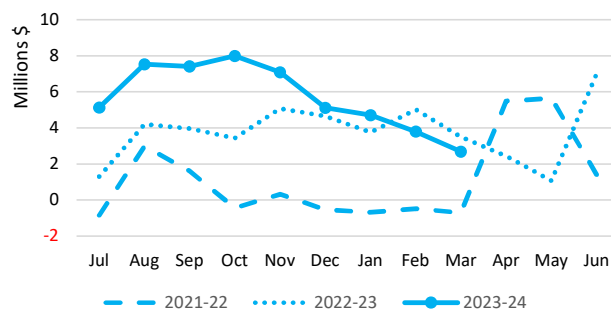
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF HALLS CREEK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand	Cash and cash equivalents	800	0	800	0	NA	NA	NA
Municipal Fund - Bank Account.	Cash and cash equivalents	3,425,168	0	3,425,168	0	NA	NA	NA
Post Office - Bank Account.	Cash and cash equivalents	349,489	0	349,489	0	NA	NA	NA
Municipal Fund Bank - Clearing Account.	Cash and cash equivalents	212,207	0	212,207	0	NA	NA	NA
Business Online Saver Account	Cash and cash equivalents	384,772	0	384,772	0	CBA	Variable	NA
Reserves - Bank Account.	Cash and cash equivalents	0	4,077,376	4,077,376	0	CBA	Variable	NA
Total		4,372,436	4,077,376	8,449,812	0			
Comprising								
Cash and cash equivalents		4,372,436	4,077,376	8,449,812	0			
		4,372,436	4,077,376	8,449,812	0			

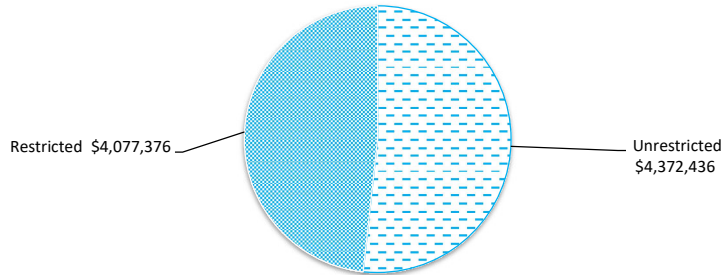
KEY INFORMATION

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

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

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

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



**SHIRE OF HALLS CREEK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfer	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	s Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation										
Service charge - TV re-broadcasting reserve	66,965	0	0	0	66,965	66,965	419	0	0	67,384
Restricted by Council										
Leave reserve	417,884	0	0	0	417,884	417,884	2,596	0	0	420,480
Computer upgrade reserve	234,663	0	0	0	234,663	234,663	1,457	0	0	236,120
Office redevelopment reserve	796,307	0	0	0	796,307	796,307	4,946	0	0	801,253
Refuse site rehabilitation reserve	63,809	0	0	0	63,809	63,809	396	0	0	64,205
Airport reserve	495,743	0	0	0	495,743	495,743	3,080	0	0	498,823
Plant reserve	364,418	0	0	0	364,418	364,418	2,263	0	0	366,681
Staff housing reserve	567,395	0	545,127	0	1,112,522	567,395	3,524	0	0	570,919
Aquatic reserve	295,293	0	0	0	295,293	295,293	1,848	0	0	297,141
EDL community reserve	105,199	0	0	0	105,199	105,199	654	0	0	105,853
Mosquito reserve	2,030	0	2,100	0	4,130	2,030	13	0	0	2,043
Town planning development reserve	642,484	0	236,500	(236,500)	642,484	642,484	3,990	0	0	646,474
	4,052,190	0	783,727	(236,500)	4,599,417	4,052,190	25,186	0	0	4,077,376

5 CAPITAL ACQUISITIONS

	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Capital acquisitions				
Buildings	270,393	202,788	270,393	67,605
Plant & Equipment	660,998	518,904	520,074	1,170
Acquisition of property, plant and equipment	931,391	721,692	790,467	68,775
Infrastructure Assets-Roads	4,076,246	3,057,165	471,709	(2,585,456)
Infrastructure Assets-Other	2,831,901	2,123,874	1,801,057	(322,817)
Acquisition of infrastructure	6,908,147	5,181,039	2,272,766	(2,908,273)
Total capital acquisitions	7,839,538	5,902,731	3,063,233	(2,839,498)
Capital Acquisitions Funded By:				
Capital grants and contributions	4,839,815	3,629,861	1,904,598	(1,725,263)
Other (disposals & C/Fwd)	1,128,679	1,128,679	1,128,679	0
Reserve accounts				
Town planning development reserve	236,500	0	0	0
Contribution - operations	1,634,544	1,144,191	29,956	(1,114,235)
Capital funding total	7,839,538	5,902,731	3,063,233	(2,839,498)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

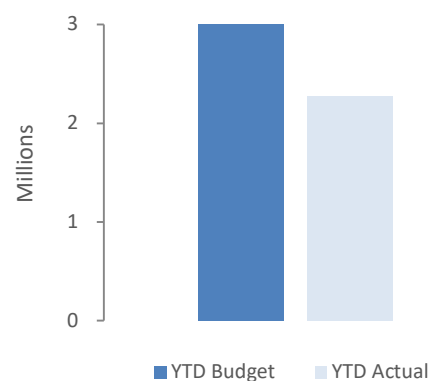
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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 zero cost or otherwise significantly less than fair value, 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.

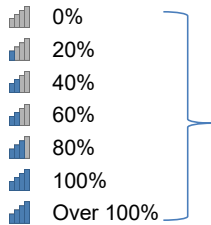
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



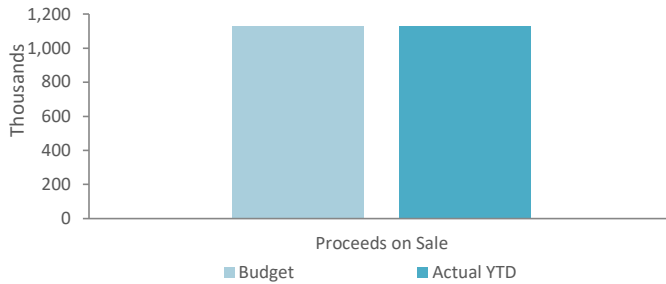
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further

Account Description		Amended		Year to Date Actual	Variance (Under)/Over	
		Current Budget	Year to Date Budget			
Capital Expenditure						
Buildings						
	00451755	ADMIN CCTV UPGRADES	270,393	202,788	270,393	67,605
	Buildings Total		270,393	202,788	270,393	67,605
Plant & Equipment						
	00101696	Refuse Collection - Plant & Equipment.	250,000	187,497	132,865	(54,632)
	00123721	Capital Purchase - Accomodation Van.	200,000	149,994	189,675	39,681
	00123738	CHIPPER TRUCK	10,000	7,497	0	(7,497)
	00123750	HD PRESSURE WASHER	5,000	3,744	0	(3,744)
	00123757	HEAVY ROAD TRUCK	92,718	92,718	92,718	0
	00451751	CEO Vehicle Purchase	73,280	54,954	74,816	19,862
	00128721	ASSET PICKUP	30,000	22,500	30,000	7,500
	Plant & Equipment Total		660,998	518,904	520,074	1,170
Infrastructure Assets-Roads						
	00120000	ROADS - CAPITAL WORKS	4,076,246	3,057,165	471,709	(2,585,455)
	Infrastructure Assets-Roads Total		4,076,246	3,057,165	471,709	(2,585,455)
Infrastructure Assets-Other						
	00108701	CEMETERY IMPROVEMENTS	17,480	13,104	17,480	4,376
	00115704	Capital - Sports Field Upgrade.	1,721,792	1,291,338	894,062	(397,276)
	00120503	Capital Town Centre Upgrade.	1,092,170	819,099	889,055	69,956
	00140193	PWKS MRWA - Duncan Rd Expenditure.	459	333	460	126
	Infrastructure Assets-Other Total		2,831,901	2,123,874	1,801,057	(322,818)
	Grand Total		7,839,539	5,902,731	3,063,233	(2,839,498)

6 DISPOSAL OF ASSETS

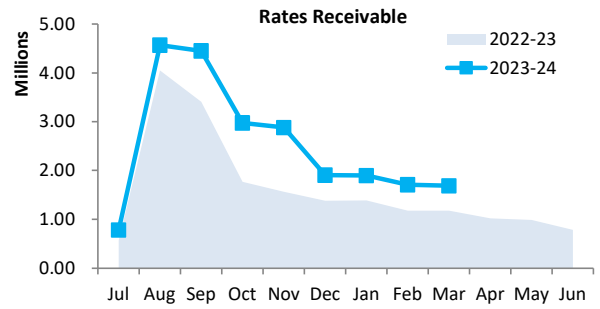
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$		
	Plant and equipment								
	Plant and equipment	720,335	1,128,679	484,308	(75,964)	0	0	0	0
1062	Cat Grader	0	0	0	0	203,683	190,500	0	(13,183)
1067	Dolly	0	0	0	0	4,800	14,545	9,745	0
1073	Accommodation unit	0	0	0	0	60,280	72,727	12,447	0
1074	Accommodation unit	0	0	0	0	62,337	72,727	10,390	0
1085	Accommodation unit	0	0	0	0	69,282	72,727	3,445	0
1086	Kitchen/diner unit	0	0	0	0	127,551	72,727	0	(54,824)
1088	Dining/Activity unit	0	0	0	0	62,523	72,727	10,204	0
1089	Ablution	0	0	0	0	50,272	72,727	22,455	0
1091	Dolly 2012	0	0	0	0	4,949	14,545	9,596	0
1097	Toyota Hilux double cab	0	0	0	0	17,035	72,727	55,692	0
1121	Prime mover	0	0	0	0	255,599	380,000	124,401	0
1124	Tandem Trailer	0	0	0	0	27,957	20,000	0	(7,957)
		720,335	1,128,679	484,308	(75,964)	946,268	1,128,679	258,375	(75,964)



7 RECEIVABLES

Rates receivable

	30 June 2023	31 Mar 2024
	\$	\$
Opening arrears previous years	566,498	781,696
Levied this year	3,342,311	3,546,184
Less - collections to date	(3,127,113)	(2,640,642)
Gross rates collectable	781,696	1,687,238
Net rates collectable	781,696	1,687,238
% Collected	80.0%	61.0%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(7,196)	83,837	204,427	117,812	1,675,299	2,074,179
Percentage	(0.3%)	4.0%	9.9%	5.7%	80.8%	
Balance per trial balance						
Trade receivables						2,074,179
Other receivables						102,826
GST receivable						629,741
Allowance for credit losses of trade receivables						(70,870)
ESL receivable						33,541
Total receivables general outstanding						2,769,417

Amounts shown above include GST (where applicable)

KEY INFORMATION

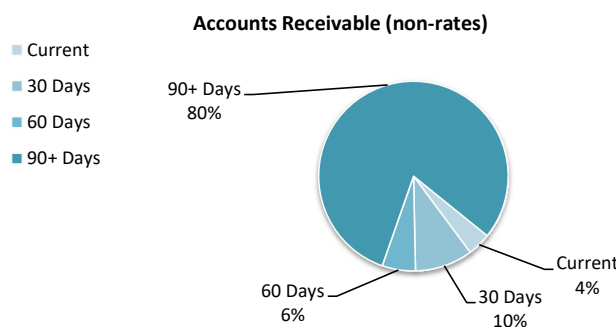
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



**SHIRE OF HALLS CREEK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 March 2024
	\$	\$	\$	\$
Inventory				
Fuel	56,509	42,614	0	99,123
Stock on hand	43,115	0	0	43,115
Total other current assets	99,624	42,614	0	142,238

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

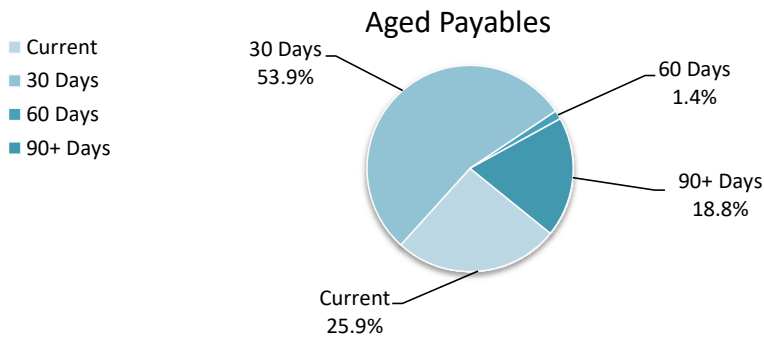
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	153,712	320,000	8,368	111,927	594,007
Percentage	0.0%	25.9%	53.9%	1.4%	18.8%	
Balance per trial balance						
Sundry creditors						594,007
Accrued expenses						74,069
ATO liabilities						804,188
Other payables						711,952
Bonds held						151,698
Payroll liabilities						632,747
Excess rates						39,889
Total payables general outstanding						3,008,550

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$/ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Town	0.08627	341	14,089,939	1,215,539	116,238	1,331,777	1,107,494	(2,462)	1,105,032
Town vacant	0.05000	15	65,580	3,279	0	3,279	1,907	0	1,907
Unimproved value									
Rural/Pastoral	0.04613	47	15,853,500	731,322	0	731,322	731,322	0	731,322
Mining	0.38320	41	2,161,558	828,309	0	828,309	904,180	0	904,180
Prospecting/Exploration	0.21840	281	2,613,805	570,855	0	570,855	695,516	19,550	715,066
Sub-Total		725	34,784,382	3,349,304	116,238	3,465,542	3,440,419	17,088	3,457,507
Minimum payment									
Minimum Payment \$									
Gross rental value									
Town	851	3	5,100	2,553	0	2,553	2,553	0	2,553
Town vacant	1,093	12	43,300	13,116	0	13,116	17,488	0	17,488
Unimproved value									
Rural/Pastoral	921	18	61,600	16,578	0	16,578	18,420	0	18,420
Mining	880	7	6,800	6,160	0	6,160	5,280	0	5,280
Prospecting/Exploration	548	258	88,387	141,384	0	141,384	44,936	0	44,936
Sub-total		298	205,187	179,791	0	179,791	88,677	0	88,677
Total general rates						3,645,333			3,546,184

11 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2023 \$	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Triplex	23	74,438	0	0	(74,438)	(26,477)	0	47,961	(1,148)	0
Housing units	25	439,270	0	0	(439,270)	(498,202)	0	(58,932)	(33,732)	0
Plant expenditure	26	1,225,437	0	0	(1,225,437)	(1,234,291)	0	(8,854)	(22,571)	0
Total		1,739,145	0	0	(1,739,145)	(1,758,970)	0	-19,825	(57,451)	0
Current borrowings		1,739,145					0			
		1,739,145					0			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2023 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 March 2024 \$
Other liabilities						
Contract liabilities		2,727,548	0	0	0	2,727,548
Capital grant/contributions liabilities		546,685	0	0	0	546,685
Total other liabilities		3,274,233	0	0	0	3,274,233
Employee Related Provisions						
Provision for annual leave		275,154	0	0	(8,001)	267,153
Provision for long service leave		145,253	0	0	0	145,253
Total Provisions		420,407	0	0	(8,001)	412,406
Total other current liabilities		3,694,640	0	0	(8,001)	3,686,639

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD Revenue
	1 July 2023	Liability	Liability	31 Mar 2024	Liability	Budget	Budget	Actual
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
Grant - FAGS Untied WALCGG.	0	0	0	0	0	219,728	164,790	272,789
Grant - FAGS Operating.	0	0	0	0	0	159,183	119,387	53,061
FEDERAL FUNDING NAVIGATOR	0	0	0	0	0	0	0	227,813
GRANT CCTV	0	0	0	0	0	100,000	74,997	75,000
GRANT - ABORIGINAL HEALTH	0	0	0	0	0	290,845	218,134	303,382
SMALL GRANTS - ABORIGINAL HEALTH	87,965	0	0	87,965	87,965	173,749	130,312	0
GRANT - DEPT OF HEALTH - MOSQUITO CONTROL CHEMICALS	0	0	0	0	0	12,000	9,000	19,949
FEDERAL FUNDING ADMIN	1,547	0	0	1,547	1,547	20,000	15,000	0
PHILANTHROPIC FUNDING ADMINISTRATION	1,121,090	0	0	1,121,090	1,121,090	558,000	418,500	0
FEDERAL FUNDING CI	0	0	0	0	0	80,000	60,000	0
State Funding CI.	4,153	0	0	4,153	4,153	180,000	135,000	135,512
FEDERAL FUNDING YENO	0	0	0	0	0	50,000	37,500	0
STATE FUNDING YENO	164	0	0	164	164	343,000	257,250	0
FEDERAL FUNDING REMOTE YOUTH	0	0	0	0	0	227,500	170,625	0
FEDERAL FUNDING AE	0	0	0	0	0	60,000	45,000	0
GRANT - NIAA COMMUNITY NAVIGATOR PROGRAM	0	0	0	0	0	0	0	397,727
INCOME NIAA OLABUD DOOGETHU YENO	0	0	0	0	0	0	0	59,595
GRANT HEALTHY PEOPLE HEALTHY HOMES	85,784	0	0	85,784	85,784	0	0	0
Grant - R2R Funding	0	0	0	0	0	0	0	0
Direct Grant	0	0	0	0	0	258,637	193,977	258,637
DR FAWA - Flood Damage (Income)	1,028,352	0	0	1,028,352	1,028,352	2,500,000	1,875,000	2,095,554
Grants contract liabilities	56,400	0	0	56,400	56,400	0	0	0
LRCI	268,909	0	0	268,909	268,909	0	0	0
STATE FUNDING FDV	45	0	0	45	45	0	0	0
STATE FINDING MTA	73,139	0	0	73,139	73,139	0	0	0
	2,727,548	0	0	2,727,548	2,727,548	5,232,642	3,924,472	3,899,019
Contributions								
DOT Licensing - Commission.	0	0	0	0	0	20,176	15,142	1,532
Contributions - DOT (DPI) Licensing Wages.	0	0	0	0	0	33,022	24,767	14,221
Commission Income - Post Office.	0	0	0	0	0	169,655	127,241	98,966
Australia Post Comm Received	0	0	0	0	0	110,000	82,500	0
Grant - FESA ESL Contributions.	0	0	0	0	0	4,000	3,000	4,000
Reimbursements - Town Planning.	35,000	0	0	35,000	35,000	35,000	26,250	0
Reimbursement & Contributions - Traineeships	0	0	0	0	0	38,435	28,826	38,435
Private Works Reimbursement - Basketball Court Revenue	0	0	0	0	0	172,155	129,116	172,155
	35,000	0	0	35,000	35,000	582,443	436,842	329,309
TOTALS	2,762,548	0	0	2,762,548	2,762,548	5,815,085	4,361,314	4,228,328

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	31 Mar 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Capital grants and subsidies								
STATE FINDING MTA	0	0	0	0	0	73,000	54,750	0
Grant - R2R Funding	0	0	0	0	0	350,028	262,521	453,975
GRANT - MRWA RRG/RPG NON-OPERATING	0	0	0	0	0	2,322,000	1,741,500	928,995
GRANT - LOCAL ROADS COMMUNITY INFRASTRUCTURE	0	0	0	0	0	1,319,218	989,414	0
GRANT - RADS AIRPORT NON-OPERATING	0	0	0	0	0	15,000	11,250	0
INCOME GRANT FOR HOIST AQUATIC	10,000	0	0	10,000	10,000	0	0	0
Grant Income - Town Centre Upgrade.	546,685	0	0	546,685	546,685	100,000	75,000	0
GRANT - OVAL UPGRADE	0	0	0	0	0	660,569	495,426	511,628
GRANT - Women's Shelter	0	0	0	0	0	0	0	10,000
	556,685	0	0	556,685	556,685	4,839,815	3,629,861	1,904,598

**SHIRE OF HALLS CREEK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
Opening surplus	Res. 2024/131	Operating revenue		1,725,232		1,725,232
Grants, subsidies and contributions	Res. 2024/131	Operating revenue		153,278		1,878,510
Fees and charges	Res. 2024/131	Operating revenue		115,756		1,994,266
Interest revenue	Res. 2024/131	Operating revenue		222,800		2,217,066
Other revenue	Res. 2024/131	Operating revenue			(72,192)	2,144,874
Profit on asset disposals	Res. 2024/131	Operating revenue		484,308		2,629,182
Employee costs	Res. 2024/131	Operating expenses			(299,667)	2,329,515
Materials and contracts	Res. 2024/131	Operating expenses			(1,265,623)	1,063,892
Utility charges	Res. 2024/131	Operating expenses		16,500		1,080,392
Insurance	Res. 2024/131	Operating expenses		88,373		1,168,765
Other expenditure	Res. 2024/131	Operating expenses			(36,591)	1,132,174
Loss on asset disposals	Res. 2024/131	Operating expenses			(75,964)	1,056,210
Capital grants, subsidies and contributions	Res. 2024/131	Capital revenue		663,569		1,719,779
Proceeds from disposal of assets	Res. 2024/131	Capital revenue		849,025		2,568,804
Purchase of land and buildings	Res. 2024/131	Capital expenses		6,107		2,574,911
Purchase of plant and equipment	Res. 2024/131	Capital expenses		24,002		2,598,913
Purchase of construction of infrastructure other	Res. 2024/131	Capital expenses			(2,336,901)	262,012
				4,348,950	(4,086,938)	262,012

10. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

10.1 Notice of Motion to amend Resolution 2023/056 - Review of Councillor Remuneration – 2023/2024

ITEM NUMBER:	9.1.1
REPORTING OFFICER:	Musa Mono, Acting Chief Executive Officer
SENIOR OFFICER	Musa Mono, Acting Chief Executive Officer
MEETING DATE:	18 April 2024
DISCLOSURE OF INTEREST:	Nil

1.0 Matter for Consideration

1.1 Council to consider a motion to amend Resolution 2023/056 to correct errors in the report which have resulted in the Councillors remuneration not corresponding with the figures in the resolution.

2.0 Background

2.1 In the Ordinary Council Meeting held on 15 June 2023, Council carried Resolution 2023/056 which reads;

That:

A 5% increase is applied to Councillors remuneration as follows from 1 July 2023 with back pay given where applicable:

1. *Pursuant to Salaries and Allowances Tribunal Determination April 2023 section 6.4, each (all) councillors receive the minimum annual attendance allowance of \$10,581.44 in lieu of meeting attendance fees;*
2. *Pursuant to Salaries and Allowances Tribunal Determination April 2026 section 7.2, the Shire President is paid an annual local government allowance of \$10,581.44;*
3. *Pursuant to Salaries and Allowances Tribunal Determination April 2023 section 7.3, the Deputy Shire President is paid an annual local government allowance of 25 per cent (\$2,645.36) of that paid to the Shire President;*
4. *Pursuant to Salaries and Allowances Tribunal Determination April 2023 section 9.2(2) each Councillor including the Shire President receive an annual Communications/ICT allowance of \$3,276.00;*
5. *Pursuant to Salaries and Allowances Tribunal Determination April 2023 section 9.2(2) each Councillor receive an annual amount of \$100 for travel and accommodation expenses;*
6. *The allowances referred to in paragraphs 1 to 4 above be paid by 26 equal fortnightly instalments;*
7. *Councillors who use their motor vehicles for travel to council meetings or on other authorised council business (when claimed) be paid a motor vehicle expense allowance on a per-kilometre basis as per the schedule below in line with Section 30.6 of the Local Government Officers’ (Western Australia) Interim Award 2011:*

<i>Area and Details</i>	<i>Over 2600cc</i>	<i>Over 1600cc to 2600cc</i>	<i>1600cc and under</i>
<i>Cents per kilometre</i>			
<i>Metropolitan area</i>	93.97	67.72	55.85

<i>Southwest Land Division</i>	<i>95.54</i>	<i>68.66</i>	<i>56.69</i>
<i>North of 23.5 Latitude</i>	<i>103.52</i>	<i>74.12</i>	<i>61.21</i>
<i>Rest of state</i>	<i>99.01</i>	<i>70.87</i>	<i>58.37</i>

8. *The Chief Executive Officer be instructed to implement the outcome of the Councillor remuneration review.*

2.2 During preparation of the budget review, it was noted that the actual councillor remunerations were higher than the figures specified in Resolution 2023/056, which prompted an investigation into the discrepancy.

3.0 Comments

3.1 Below, is a table showing the current remuneration rates compared to the figures in Resolution 2023/056.

	Remuneration	Current		Resolution 2023/056	
		Annually	Fortnightly	Annually	Fortnightly
1	Sitting Allowance	10,839.66	416.91	10,581.44	406.97
2	Presidential Allowance	10,839.66	416.91	10,581.44	406.97
3	Deputy Pres Allowance	2709.98	104.23	2,645.36	101.74
4	Communication allowance	3439.80	132.30	3276.00	126
5	Travel Allowance	100.1	3.85	100.00	3.85

3.2 In 2013 the SAT set four band levels, 1 being the highest and 4 being the lowest. The Shire of Halls Creek continues to be specified as being band 3. The below tables are extracts from the SAT's review released in April 2023.

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6.4 ANNUAL ATTENDANCE FEES IN LIEU OF COUNCIL MEETING, COMMITTEE MEETING AND PRESCRIBED MEETING ATTENDANCE FEES

1. The ranges of fees in Table 8 and Table 9 apply where a local government or regional local government decides by an absolute majority that, instead of paying council members an attendance fee referred to in section 5.98 of the LG Act, it will pay an annual fee to all council members who attend council, committee or prescribed meetings.

Table 8: Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – local governments

For a council member other than the mayor or president

Band	Minimum	Maximum
1	\$26,624	\$34,278
2	\$16,089	\$25,137
3	\$8,320	\$17,711
4	\$3,884	\$10,286

For a council member who holds the office of mayor or president

Band	Minimum	Maximum
1	\$26,624	\$51,412
2	\$16,089	\$33,706
3	\$8,320	\$27,425
4	\$3,884	\$21,138

Table 9: Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – regional local governments

- 3.2 The current Councillor remuneration rates comply with the 5% increase according to the Salaries and Allowances Tribunal Determination April 2023. The remuneration rates are within the Band 3 range, the proposed amendment to Resolution 2023.056 will not exceed the maximum in the band.
- 3.3 Councillors not wanting to receive the allowances are required to indicate such to the A/CEO privately.
- 3.4 The travel allowance is also paid fortnightly. This report proposed the amendment of paragraph 6 of the amendment will be amended to include the travel allowance in Paragraph 5.

4.0 Statutory Environment

4.1 Local Government Act 1995

Section 2.7(2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

- 4.2 In accordance with Section 7B(2) of the Salaries and Allowances Act 1975, the Salaries and Allowances Tribunal is required to *“inquire into and determine –*
- a) *the amount of fees, or the minimum and maximum amounts of fees, to be paid under the Local Government Act 1995 to elected council members for attendance at meetings; and*
 - b) *the amount of expenses, or the minimum and maximum of expenses, to be reimbursed under the Local Government Act 1995 to elected council members; and*
 - c) *the amount of allowances, or the minimum and maximum amounts of allowances, to be paid under the Local Government Act 1995 to elected council members”.*
- 4.2 Sections 5.98 to 5.100 of the Local Government Act were also amended with effect from 1 July 2013 to complement the changes to the Salaries and Allowances Act.

5.0 Strategic Implications

5.1 Objective:

4. Civic: Working together to strengthen leadership and effective governance.

5.2 Outcome:

Civic - 4.9 Capacity for effective governance is established, maintained and enhanced

5.3 Strategy:

Civic - 4.1.1 Provide strong, effective and functional governance and leadership in the Shire

6.0 Policy Implications

6.1 Nil.

7.0 Financial Implications

7.1 The recommendations in this report will be accommodated within the 2023-2024 Budget.

8.0 Sustainability Implications

8.1 Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

8.2 Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

8.3 Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

8.4 Risk

Event Likelihood / Impact Matrix			
Likelihood (refer Potential Risk Likelihood Guide)	Impact Risk is minimal and can be managed through routine procedures.		
	Minor	Medium	High
Low (unlikely)	(1)	2	3
Moderate (likely)	2	4	6
High (very likely)	3	6	9

Risk	1
Low Risk	
a risk / activity with a score of 2 or less	manage by routine procedures
Moderate Risk	
a risk / activity with a score between 3 or 4 more is moderate risk	N/A
High Risk	
a risk activity with a score of 6 or more is a high risk	N/A
Risk Control Measure	Manage through routine procedures

9.0 Officers Recommendation

That:

A 5% increase is applied to Councillors remuneration as follows from 1 July 2023 with back pay given where applicable:

- 1. Pursuant to Salaries and Allowances Tribunal Determination April 2023 section 6.4, each (all) councillors receive the minimum annual attendance allowance of \$10,839.66 in lieu of meeting attendance fees;**
- 2. Pursuant to Salaries and Allowances Tribunal Determination April 2026 section 7.2, the Shire President is paid an annual local government allowance of \$10,839.66;**
- 3. Pursuant to Salaries and Allowances Tribunal Determination April 2023 section 7.3, the Deputy Shire President is paid an annual local government allowance of 25 per cent (\$2,709.98) of that paid to the Shire President;**
- 4. Pursuant to Salaries and Allowances Tribunal Determination April 2023 section 9.2(2) each Councillor including the Shire President receive an annual Communications/ICT allowance of \$3,439.80;**
- 5. Pursuant to Salaries and Allowances Tribunal Determination April 2023 section 9.2(2) each Councillor receive an annual amount of \$100.10 for travel and accommodation expenses;**
- 6. The allowances referred to in paragraphs 1 to 5 above be paid by 26 equal fortnightly instalments;**
- 7. Councillors who use their motor vehicles for travel to council meetings or on other authorised council business (when claimed) be paid a motor vehicle expense allowance on a per-kilometre basis as per the schedule below in line with Section 30.6 of the *Local Government Officers' (Western Australia) Interim Award 2011*:**

Area and Details	Over 2600cc	Over 1600cc to 2600cc	1600cc and under
Cents per kilometre			
Metropolitan area	93.97	67.72	55.85
Southwest Land Division	95.54	68.66	56.69
North of 23.5 Latitude	103.52	74.12	61.21
Rest of state	99.01	70.87	58.37

- 8. The Acting Chief Executive Officer be instructed to implement the outcome of the Councillor remuneration review.**

VOTING REQUIREMENT: Absolute Majority

Appendix:

10.1A - Notice to revoke/amend a Council Resolution 2023/056.



**Notice of Motion to Revoke or Change a Council Decision
(Regulation 10, Local Government (Administration) Regulations 1996)**

Notice is hereby given that we support a motion to be moved at the Council meeting to be held on 18 April 2024 which seeks to revoke Resolution 2023/056 of its meeting held on 15 June 2023.

Council Resolution 2023/056 reads:

That:

A 5% increase is applied to Councillors remuneration as follows from 1 July 2023 with back pay given where applicable:

- 1. Pursuant to Salaries and Allowances Tribunal Determination April 2023 section 6.4, each (all) councillors receive the minimum annual attendance allowance of \$10,581.44 in lieu of meeting attendance fees;*
- 2. Pursuant to Salaries and Allowances Tribunal Determination April 2026 section 7.2, the Shire President is paid an annual local government allowance of \$10,581.44;*
- 3. Pursuant to Salaries and Allowances Tribunal Determination April 2023 section 7.3, the Deputy Shire President is paid an annual local government allowance of 25 per cent (\$2,645.36) of that paid to the Shire President;*
- 4. Pursuant to Salaries and Allowances Tribunal Determination April 2023 section 9.2(2) each Councillor including the Shire President receive an annual Communications/ICT allowance of \$3,276.00;*
- 5. Pursuant to Salaries and Allowances Tribunal Determination April 2023 section 9.2(2) each Councillor receive an annual amount of \$100 for travel and accommodation expenses;*
- 6. The allowances referred to in paragraphs 1 to 4 above be paid by 26 equal fortnightly instalments;*
- 7. Councillors who use their motor vehicles for travel to council meetings or on other authorised council business (when claimed) be paid a motor vehicle expense allowance on a per-kilometre basis as per the schedule below in line with Section 30.6 of the Local Government Officers' (Western Australia) Interim Award 2011:*

<i>Area and Details</i>	<i>Over 2600cc</i>	<i>Over 1600cc to 2600cc</i>	<i>1600cc and under</i>
<i>Cents per kilometre</i>			
<i>Metropolitan area</i>	<i>93.97</i>	<i>67.72</i>	<i>55.85</i>
<i>Southwest Land Division</i>	<i>95.54</i>	<i>68.66</i>	<i>56.69</i>
<i>North of 23.5 Latitude</i>	<i>103.52</i>	<i>74.12</i>	<i>61.21</i>
<i>Rest of state</i>	<i>99.01</i>	<i>70.87</i>	<i>58.37</i>

8. *The Chief Executive Officer be instructed to implement the outcome of the Councillor remuneration review.*

Our purpose in seeking to revoke Resolution 2023/056 is due to the fact that Councillors have not been paid according to the resolution. The proposal in the OCM Agenda of 18 April would be to correct the numbers in the resolution to reflect actual current Councillors payments.

Signed: VoNeil Date: 11/4/24

Signed: P. McKay Date: 11/04/2024

Signed: R. Stutch Date: 11/04/24

11. NEW DECISIONS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil.

12. MATTERS BEHIND CLOSED DOORS

Procedural Motion

That this meeting be closed to the members of the general public at _____ and that Council move behind closed doors to consider:

12.1.1 CEO Authorisation and Reporting to Council – March 2024

Pursuant to s5.23(2) (e) of the Local Government Act 1995 being:

- 1.1 *The meeting will be closed to the public in accordance with section 5.23 (2) (a) of the Local Government Act 1995 being it deals with a matter affecting employees of the Shire.*

12.1.2 Tender Award – Financial Services RFT2024-05-ED

Pursuant to s5.23(2) (e) of the Local Government Act 1995 being:

- 1.1 *The meeting will be closed to the public in accordance with section 5.23 (2) (e) of the Local Government Act 1995 being:*

(e) a matter that if disclosed, would reveal –

- (i) a trade secret; or*
- (ii) information that has a commercial value to a person; or*
- (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;*

12.1.3 Tender Award – Maintenance Grading RFT2024-03-ED

Pursuant to s5.23(2) (e) of the Local Government Act 1995 being:

- 1.1 *The meeting will be closed to the public in accordance with section 5.23 (2) (e) of the Local Government Act 1995 being:*

(e) a matter that if disclosed, would reveal –

- (i) a trade secret; or*
- (ii) information that has a commercial value to a person; or*
- (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;*

PROCEDURAL MOTION

That Council come out from behind closed doors and that this meeting reopen to members of the general public at _____.

13. CLOSURE OF MEETING