

*A progressive, diverse and caring community,
with access to modern services and infrastructure,
in a unique part of the world*

MINUTES

for the

Ordinary Meeting of Council

held

2PM, WEDNESDAY 20 DECEMBER 2023

Shire of Cuballing
Council Chambers
Campbell Street, Cuballing

COUNCIL MEETING PROCEDURES

1. All Council meetings are open to the public, except for matters raised by Council under “Confidential Matters”.
2. Members of the public may ask a question at an ordinary Council meeting at “Public Question Time”.
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceedings, just raise your hand when the Presiding Member announces Public Question Time.
4. All other arrangements are in accordance with the Council’s standing orders, policies and decisions of the town.

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Cuballing for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Shire of Cuballing disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person’s or legal entity’s own risk.

In particular, and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Cuballing during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Cuballing. The Shire of Cuballing warns that anyone who has an application lodged with the Shire of Cuballing must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of that application and any conditions attaching to the decision made by the Shire of Cuballing in respect of the application.

INDEX

1.	DECLARATION OF OPENING.....	4
2.	ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:.....	4
2.1.1	Declaration by New Councillor.....	4
2.1.2	Attendance	4
2.1.3	Apologies.....	4
2.1.4	Leave of Absence.....	4
3.	STANDING ORDERS.....	4
4.	PUBLIC QUESTION TIME	4
4.1	RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:	4
4.2	WRITTEN QUESTIONS PROVIDED IN ADVANCE.....	5
4.3	PUBLIC QUESTIONS FROM THE GALLERY	5
5.	APPLICATIONS FOR LEAVE OF ABSENCE:	5
6.	CONFIRMATION OF MINUTES.....	5
6.1.1	Ordinary Meeting of Council held on Wednesday 18 October 2023	5
7.	PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:	5
8.	DISCLOSURE OF FINANCIAL INTEREST	6
9.	REPORTS OF OFFICERS AND COMMITTEES:.....	7
9.1	DEPUTY CHIEF EXECUTIVE OFFICER:	7
9.1.1	List of Payments – November 2023.....	8
9.1.2	Statement of Financial Activity.....	13
9.1.3	Audit Committee Recommendations	38
9.2.1	RAV Route Determination Popanyinning West Road	88
9.2.2	Establishment of a Short Term Loan Facility	95
9.2.3	Local Government Extraordinary Election	101
9.2.4	Appointment to Committees and of Delegates	105
9.2.5	Review of Delegation Register	113
9.3	MANAGER OF WORKS AND SERVICES:	145
9.4	COMMITTEE REPORTS:.....	145
10.	ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	145
11.	URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING	145
11.1	Conduct of Extraordinary Election – 16 December 2023	145
12.	CONFIDENTIAL MATTERS	147
12.1.1	Australia Day Nominations Agenda	147
13.	NEXT MEETING.....	148
14.	CLOSURE OF MEETING.....	148

Nil

PUBLIC QUESTIONS FROM THE GALLERY:

Nil at this time.

APPLICATIONS FOR LEAVE OF ABSENCE:

Nil at this time.

CONFIRMATION OF MINUTES:

6.1 Ordinary Meeting of Council held on Wednesday 18 October 2023

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/114

That the Minutes of the Ordinary Meeting of Council held on Wednesday 15 November 2023 be confirmed as a true record of proceedings.

Moved Cr Kowald

Seconded Cr Harris

CARRIED 5/0

Cr Dowling, Cr Harris, Cr Ballantyne, Cr Kowald, Cr Sexton voted in Favour

PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:

Nil

DISCLOSURE OF FINANCIAL INTEREST:

DISCLOSURE OF FINANCIAL INTEREST AND PROXIMITY INTEREST

Members must disclose the nature of their interest in matters to be discussed at the meeting.

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting.

Cr Dowling declared a proximity interest in relation to Item 9.2.1 as she owns land on the road that is the subject of the application.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the Member or employee has given or will give advice.

Cr Harris declared an Impartiality Interest in relation to Item 12.1.1 as a family member made one of the nominations for the Citizen of the Year Award.

1. REPORTS OF OFFICERS AND COMMITTEES:

1.1 DEPUTY CHIEF EXECUTIVE OFFICER:

9.1.1 List of Payments – November 2023

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	14 December 2023
Author:	Julie Christensen
Attachments:	9.1.1A List of Municipal Accounts 9.1.1B List of Credit Card Transactions 9.1.1C Petty Cash and Coles Card

Summary

Council is to review payments made under delegation in October 2023.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of October 2023 as listed in the attachments.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. to not note the list of accounts.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/115

That Council receives:

- 1. the List of Accounts paid in November 2023 under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, including payments from Council's Municipal Fund totalling \$705 797.80 included at Attachment 9.1.1A.**
- 2. a summary of transactions completed on Credit Cards by Council Staff for the period ending 30 November 2023 included at Attachment 9.1.1B.**
- 3. a summary of transactions completed on Coles Cards and Petty Cash for the period ending 30 November 2023.**

Moved Cr Ballantyne

Seconded Cr Kowald

CARRIED 5/0

Cr Dowling, Cr Harris, Cr Ballantyne, Cr Kowald, Cr Sexton voted in Favour

List of November 2023 Municipal Fund Accounts

Chq/EFT	Name	Description	Amount
832	ATO - BAS	ATO - BAS	-74382.00
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-146.20
20239	SYNERGY	ELECTRICITY CHARGES - U 2 82 AUSTRAL ST	-73.47
DD3842.1	Telstra	SIGNAGE BOARD	-25.71
EFT8445	R MUNNS ENGINEERING CONSULTING SERVICES	Assit Project Management and Variations WSNF Cuballing East Rd	-7390.35
EFT8444	DCEO	Reimbursement of Internet Costs	-84.24
EFT8443	NARROGIN TOYOTA & MAZDA	Service on Single cab hilux -Gardeners ute	-704.77
EFT8442	NARROGIN SENIOR HIGH SCHOOL	Top Student Award	-200.00
EFT8441	NARROGIN FRUIT MARKET	Catering for Bike Month - mountain bike event	-493.35
EFT8440	NARROGIN CABINETMAKERS	Supply of 2 x roller counter units for CWA Hall	-4290.00
EFT8439	NARROGIN AUTO ELECTRICS	Repair CN 2 - Truck	-268.40
EFT8438	McDougall Weldments	Repairs to UD Truck body - CN026	-2966.00
EFT8437	METROCOUNT	Repairs and attachments	-1754.50
EFT8436	LGIS INSURANCE	Workers Compensation - 2nd Instalment	-109170.15
EFT8435	HANSON CONSTRUCTION MATERIALS	675 ton washed granite Cuballing East road	-69052.39
EFT8447	WESTRAC	Parts for Cat 140 Grader	-1089.26
EFT8446	Steele's Guns And Outdoors	20 tubes of Bushman sunscreen	-249.00
EFT8434	GREAT SOUTHERN FUEL SUPPLIES	Bulk Diesel Fuel Delivery	-3148.37
EFT8433	GOODYEAR AUTOCARE NARROGIN	Repair and supply new truck tyre	-457.00
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-1032.90
EFT8430	DEWS MINI EXCAVATIONS	Excavator Hire to install Culverts Cuballing East Road	-8250.00
EFT8429	CYCLESENSE = EXCELLENCE PTY LTD	Mountain Bike Skills session coach	-924.00
EFT8428	C&D Cutri	Labour Hire to Install Culverts Cuballing East road	-12133.00
EFT8432	Edge Planning & Property	Planning Services in September 2023	-581.62
EFT8431	DX PRINT GROUP PTY LTD	2023/2024 Firebreak Notices	-434.50
EFT8424	Allan's Bobcat & Truck Hire	Grave excavation	-440.00
EFT8425	Ashley Blyth Tree Lopping	Trimming trees for western power line management	-2640.00
EFT8426	BKS Electrical	CWA hall - Installation Internet and other mixed lighting installations and removals	-6792.50
EFT8427	BMR MECHANICAL PTY LTD	Remove sidetipper from body	-1801.64
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-75.40
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-995.60
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-126.70
DD3846.1	NATIONAL AUSTRALIA BANK	All Credit card transactions - mixed items	-2723.22
	Superannuation (pay 1)	Superannuation and Deductions	-9481.39
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-1492.30
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-973.65
832	LOAN REPAYMENT NO. 64 LAND	LOAN REPAYMENT NO. 64 LAND	-7856.32
832	INTEREST ON LOAN NO. 64 LAND	INTEREST ON LOAN NO. 64 LAND	-1086.20
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-699.90
832	ATO - BAS	ATO - SEP 23	-63841.00
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-505.45
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-489.25
EFT8450	BUILDERS REG BOARD - Building Commission	Building Services Levy Remittance Advice - October 2023	-377.64
EFT8451	CUBALLING BUILDING COMPANY	Supply & erect fencing	-4539.15
EFT8452	DEWS MINI EXCAVATIONS	Excavator Hire to install Culverts Cuballing East Road	-3300.00
EFT8453	Department Fire and Emergency Services	2023/2024 ESL Levy - Equestrian Centre	-1862.00
EFT8454	G.S. HOBBS CONTRACTING	Hire of Semi side Tipper for Cuballing East road	-2475.00
EFT8455	GOODYEAR AUTOCARE NARROGIN	Supply, fit and dispose type	-387.00
EFT8456	NARROGIN AUTO ELECTRICS	1 x 3500 two way	-465.00
EFT8457	NARROGIN EARTHMOVING AND CONCRETE	Hire of prime mover for Cuballing East Rd	-440.00
EFT8458	NARROGIN PACKAGING AND MOTORCYCLES & ACCESSORIES	100 m ag drain - Parsons Rd	-691.10
EFT8460	Narrogin Embroidery	Shire logo/ embroidery - shirts	-42.00

EFT8461	Parrys Narrogin	Protective clothing - shirts/ pants/ safety boots/ jacket	-2615.00
EFT8462	SHIRE OF NARROGIN	Ranger Services 2023/24 Labour and Travel	-306.00
EFT8463	Tutt Bryant Equipment	Service to Bomag Roller	-4300.69
EFT8449	BMR MECHANICAL PTY LTD	Repairs Cat 930	-698.41
EFT8448	Air Response	Repair fridge oval Cuballing	-172.74
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-581.45
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-267.20
DD3864.1	IINET LIMITED	Monthly NBN Internet Service - November 2023	-89.99
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-504.25
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	1259.49
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	504.25
DD3874.1	Telstra	Shire Office Landlines	-313.62
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-504.25
	Superannuation (Pay 2)	Super and Deductions	-9389.05
EFT8470	NARROGIN EARTHMOVING AND CONCRETE	Hire 2 x side tipper Cuballing East Rd	-13728.00
EFT8469	NARROGIN AGRICULTURAL REPAIRS	repairs to ride on mower /starter /relay wire harness?	-1692.00
EFT8466	LOCALISE	Preparation of Strategic Community Plan documents	-1100.00
EFT8472	NEAT (Narrogin Electrical Appliance Testing)	Annual Electrical Testing of Equipment - Depot	-979.00
EFT8471	RURAL TRAFFIC SERVICES PTY LTD	Suppy of Traffic Management and Traffic Control Cuballing East road	-7015.80
EFT8468	McLeods Barristers & Solicitors	Preparation of three agreements, one Application for New Title - 5 Carton Street Cuballing	-993.41
EFT8464	CLOUD PAYMENT GROUP	Debt Collection Services - October 2023	-209.00
EFT8465	CUBY ROADHOUSE	Postage - Stamps	-1072.56
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-2026.90
EFT8473	Data Signs	1 x Set of Data Signs Traffic Lights including extras as per Quote 00006431	-39657.20
DD3891.1	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY - BONDS ADMINISTRATION	Bond Payment - Aged Housing 27/10/2023	-1650.00
DD3890.1	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY - BONDS ADMINISTRATION	Bond Payment - Aged housing 08/11/2023	-1400.00
EFT8474	NARROGIN HARDWARE AND BUILDING SUPPLIES (MAKIT)	Materials for WSF008 - PVC Pipe, Junction Pipe, etc	-52.20
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-154.95
DD3899.1	IINET LIMITED	Monthly NBN Internet Service - invoice for June 2023 inet did not send invoice until November 2023	-89.99
DD3898.1	Telstra	TELSTRA CHARGES - SIGNAGE BOARD DEC 23	-12.65
20240	Water Corporation	WATER CHARGES - COMMUNITY STANDPIPE FRANCIS STREET NARROGIN	-2766.72
832	ATO BAS	ATO BAS	-62363.00
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-353.90
EFT8475	CLOUD PAYMENT GROUP	Debt Collection Services - July 2023	-1998.75
EFT8476	CUBALLING BUILDING COMPANY	Supply & Install Shelter Cuballing Golf Clubhouse	-6534.00
EFT8477	Cuby Tavern	Rates Incentive Prize Winner Voucher	-50.00
EFT8478	FULFORD EARTHMOVING & CIVIL	Push up 17,000m3 Gravel	-26180.00
EFT8479	Narrogin Embroidery	Shire logo/ embroidery on shirts	-210.00
EFT8480	South West Fire Units	CN1993 'B' Service & Repairs	-11701.34
EFT8488	KALEXPRESS & QUALITY TRANSPORT	Monthly Freight Charges	-93.54
EFT8487	GREAT SOUTHERN FUEL SUPPLIES	Bulk Fuel Delivery	-11846.76
EFT8486	Fastlane Maintenance	Repair oval pump and equestrian pump issues	-660.00
EFT8485	EDWARDS MOTORS	Rack Colorado duel cab ute	-2424.65
EFT8484	Best Office Systems	Monthly Photocopier Charges - October 2023	-741.88
EFT8483	BRADSCOTT PTY LTD	Rates refund	-1557.46
EFT8482	BMR MECHANICAL PTY LTD	Repairs Gigga Prime mover	-11254.45
EFT8481	Air & Power	Servicing of Air compressors in the yard and Hino	-548.63
EFT8489	KP & CM HART	Reimbursement of Settlement Costs	-1908.52
EFT8490	LG Corporate Solutions Pty Ltd	Financial Consultancy	-15159.38

EFT8491	Marketforce	WA Newspapers Election Advertising	-387.75
EFT8492	NARROGIN EARTHMOVING AND CONCRETE	Excavator Hire with Tree grab for Tree and Spoil removal	-33317.13
EFT8493	NARROGIN FREIGHTLINES	Monthly Freight Charges - RCPA	-2726.14
EFT8494	Parrys Narrogin	Boots	-148.70
832	POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-354.85
EFT8495	R MUNNS ENGINEERING CONSULTING SERVICES	Videoing of Shires road network - Roadview	-4758.16
EFT8496	WREN OIL	Empty Waste Oil tank at Cuballing Transfer Station	-16.50
EFT8497	ZIRCODATA PTY LTD	Monthly Archive Storage Fees	-22.43
			-705797.80

CREDIT CARD TRANSACTIONS

Provider	Comments	Line Total
Cuballing tavern	Councillor meals	274.77
Schnitz - Belmont	Dinner - LG State conference	24.40
LGA workshop	Credit for workshop cancellation	-520.00
Crown Perth	Accomodation LG State Conference	674.69
Crown Perth	Breakfast LG State Conference	16.20
Kolor Kode	Pinting and Stationary	104.50
Coles	Masks	12.31
Training	Customer service workshop for Admin Staff	440.00
Caltex Narrogin	Fuel CN039 Mazda CX30	33.00
Narrogin Motel	Acomodation - relief Rates Officer	288.00
	Total	1347.87

PETTY CASH

Item details	Refreshments	Maintenance	Aged Units	Refund	Admin Stationary	GST10%	Total
Maintenance Aged Persons Units			3.64			0.36	4
Office Maintenance		12.05				1.2	13.25
CWA HALL		13.64				1.36	15
DEPOT MAINTENANCE		82.6				0	82.6
DEPOT MAINTENANCE		14.5				1.45	15.95
						Total	130.8
						Cash on Hand	
						Till float	100
						Grand total	230.8

COLES CARD

Item details	Refreshments	Maintenance	Events	Stationary	Refund	GST10%	Total
Council Refreshments	15					1.5	16.5
Groceries - office		33.09				3.31	36.4
Groceries - office		121.6				0	121.6
Groceries - bike month			18.73			1.87	20.6
Groceries - bike month gst free			49.2			0	49.2
						Total	\$244.30

9.1.2 Statement of Financial Activity

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	14 December 2023
Author:	Narelle Rowe, Deputy Chief Executive Officer
Attachments:	9.1.2A Statement of Financial Activity

Summary

Council is to consider the Statement of Financial Activity for November 2023.

Background

As per the Financial Management Regulation 34 each Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month with the following detail.

- The annual budget estimates,
- The operating revenue, operating income, and all other income and expenses,
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activities are not in accordance with budget estimates for the relevant reporting period,
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result,
- Include an operating statement, and
- Any other required supporting notes.

Comment

Nil.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. not to receive the Statement of Financial Activity.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/116

That the Statement of Financial Activity, as included at Attachment 9.1.2A for the Shire of Cuballing for period ending 30 November 2023 be received.

Moved Cr Ballantyne

Seconded Cr Kowald

CARRIED 5/0

Cr Dowling, Cr Harris, Cr Ballantyne, Cr Kowald, Cr Sexton voted in Favour

Note: the following items require follow up:

Nature and Type YTD Budget Figures for Proceeds from Sale of Assets and Transfer from Reserves

Budget figure for interest earned on Reserve Accounts, especially for Plant and Equipment Reserve.

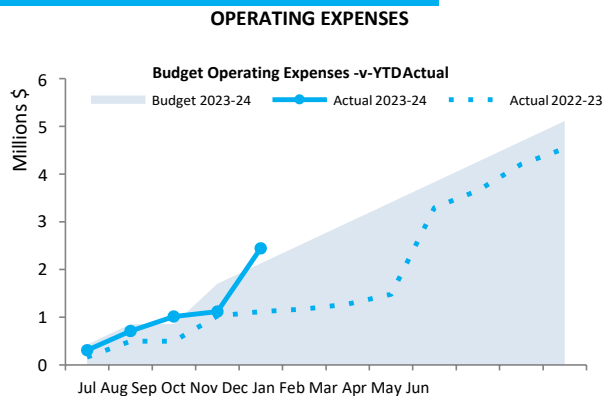
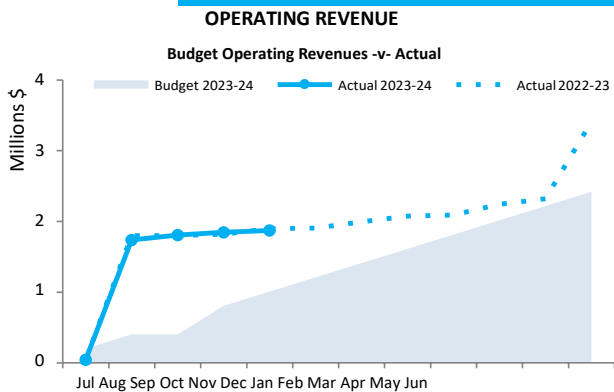
SHIRE OF CUBALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 November 2023

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

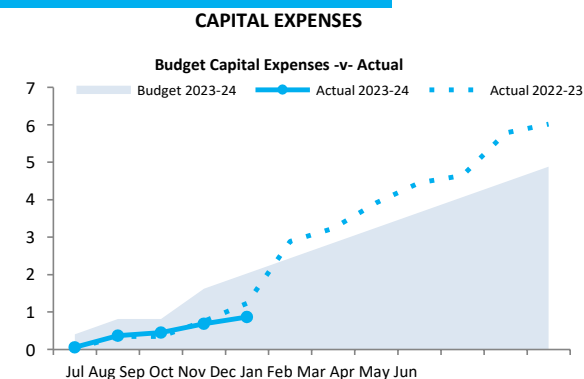
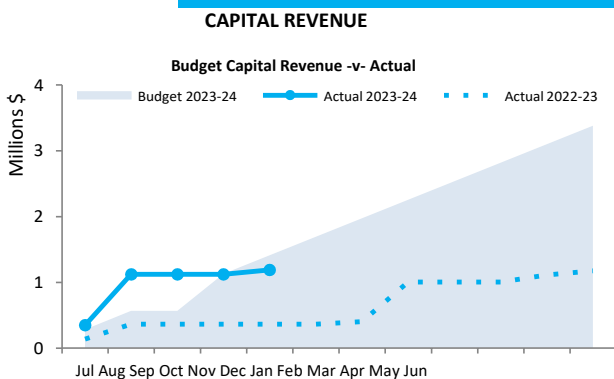
TABLE OF CONTENTS

Statement of Financial Activity by Nature or Type	5
Basis of Preparation	6
Note 1 Statement of Financial Activity Information	7
Note 2 Cash and Financial Assets	8
Note 3 Receivables	9
Note 4 Other Current Assets	10
Note 5 Payables	11
Note 6 Disposal of Assets	12
Note 7 Capital Acquisitions	13
Note 8 Borrowings	15
Note 9 Leases	16
Note 10 Reserve Accounts	17
Note 11 Other Current Liabilities	18
Note 12 Operating grants and contributions	19
Note 13 Non operating grants and contributions	20
Note 14 Trust Fund	21
Note 15 Budget Amendments	22
Note 16 Explanation of Material Variances	23

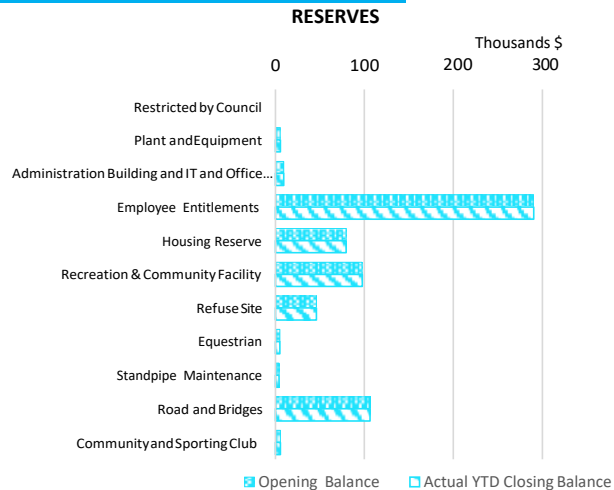
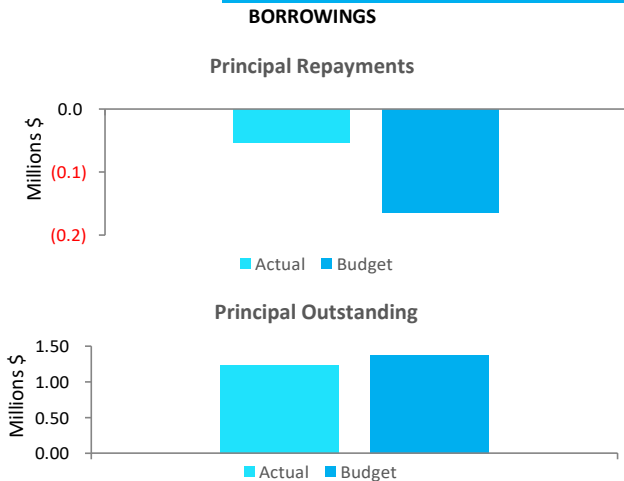
OPERATING ACTIVITIES



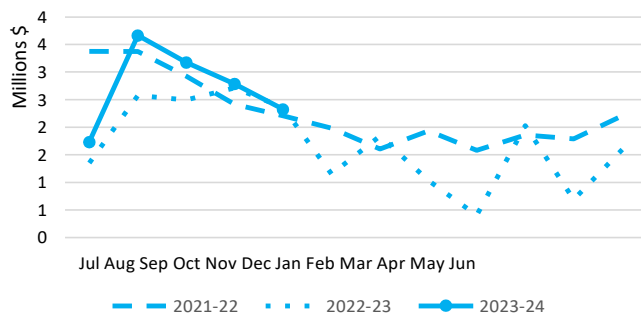
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.81 M	\$1.81 M	\$1.68 M	(\$0.13 M)
Closing	\$0.03 M	\$2.47 M	\$2.45 M	(\$0.03 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.35 M	67.5%
Restricted Cash	\$0.65 M	32.5%

Refer to Note 2 - Cash and Financial Assets

Payables		% Outstanding
(\$0.09 M)		
Trade Payables	(\$0.18 M)	
0 to 30 Days		79.7%
Over 30 Days		20.3%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.33 M	80.3%
Trade Receivable	\$0.41 M	% Outstanding
Over 30 Days		21.9%
Over 90 Days		21.9%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.39 M)	\$0.80 M	\$0.50 M	(\$0.30 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$	% Variance
\$1.50 M	\$1.55 M	(3.1%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$	% Variance
\$0.16 M	\$0.20 M	(18.2%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$	% Variance
\$0.16 M	\$0.15 M	2.2%

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)
(\$1.42 M)	\$0.32 M	\$0.32 M	\$0.32 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$	%
\$0.00 M	\$0.08 M	(100.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$	% Spent
\$0.87 M	\$4.88 M	(82.2%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$	% Received
\$1.19 M	\$3.38 M	(64.8%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.03 M	\$0.18 M	(\$0.05 M)	(\$0.24 M)

Refer to Statement of Financial Activity

Borrowings	
	\$
Principal repayments	\$0.05 M
Interest expense	(\$0.01 M)
Principal due	\$1.24 M

Refer to Note 8 - Borrowings

Reserves	
	\$
Reserves balance	\$0.65 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

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

Refer to Note 9 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 NOVEMBER 2023

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

BY NATURE OR TYPE

	Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,805,569	1,805,569	1,677,435	(128,134)	(7.10%)	
Revenue from operating activities							
Rates		1,417,951	1,552,205	1,503,527	(48,678)	(3.14%)	
Operating grants, subsidies and contributions	12	476,885	198,685	162,526	(36,159)	(18.20%)	q
Fees and charges		367,691	153,155	156,471	3,316	2.17%	
Interest earnings		83,550	34,805	8,890	(25,915)	(74.46%)	q
Other revenue		88,270	36,765	39,002	2,237	6.08%	
Profit on disposal of assets	6	5,137	2,140	0	(2,140)	(100.00%)	
		2,439,484	1,977,755	1,870,416	(107,339)	(5.43%)	
Expenditure from operating activities							
Employee costs		(1,086,640)	(452,515)	(538,214)	(85,699)	(18.94%)	q
Materials and contracts		(1,201,509)	(500,040)	(560,198)	(60,158)	(12.03%)	q
Utility charges		(180,803)	(75,245)	(33,932)	41,313	54.90%	p
Depreciation on non-current assets		(2,277,131)	(948,750)	(1,080,527)	(131,777)	(13.89%)	q
Interest expenses		(52,020)	(21,665)	7,254	28,919	133.48%	p
Insurance expenses		(226,979)	(94,515)	(209,144)	(114,629)	(121.28%)	q
Other expenditure		(76,245)	(31,755)	(33,011)	(1,256)	(3.96%)	
Loss on disposal of assets	6	(10,840)	(4,515)	0	4,515	100.00%	
		(5,112,167)	(2,129,000)	(2,447,772)	(318,772)	14.97%	
Non-cash amounts excluded from operating activities	1(a)	2,282,834	951,125	1,080,527	129,402	13.61%	p
Amount attributable to operating activities		(389,849)	799,880	503,171	(296,709)	(37.09%)	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	3,379,313	1,408,030	1,188,011	(220,019)	(15.63%)	q
Proceeds from disposal of assets	6	75,955	308,079	0	(308,079)	(100.00%)	q
Payments for property, plant and equipment and infrastructure	7	(4,880,044)	(2,033,230)	(868,629)	1,164,601	57.28%	p
Amount attributable to investing activities		(1,424,776)	(317,121)	319,382	636,503	(200.71%)	
Financing Activities							
Proceeds from new debentures	8	250,000	0	0	0	0.00%	
Transfer from reserves	10	0	444,887	0	(444,887)	(100.00%)	q
Payments for principal portion of lease liabilities	9	(2,000)	0	0	0	0.00%	
Repayment of debentures	8	(164,504)	(124,980)	(53,069)	71,911	57.54%	p
Transfer to reserves	10	(48,921)	(135,727)	(1,171)	134,556	99.14%	p
Amount attributable to financing activities		34,575	184,180	(54,240)	(238,420)	(129.45%)	
Closing funding surplus / (deficit)	1(c)	25,519	2,472,508	2,445,748	(26,760)	1.08%	

KEY INFORMATION

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

Refer to Note 16 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, 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.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 11 December 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(5,137)	(2,140)	0
Add: Loss on asset disposals	6	10,840	4,515	0
Add: Depreciation on assets		2,277,131	948,750	1,080,527
Total non-cash items excluded from operating activities		2,282,834	951,125	1,080,527

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

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

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 November 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(648,026)	(648,026)	(649,197)
Add: Borrowings	8	164,504	327,535	109,962
Add: Provisions employee related provisions	11	270,754	284,448	284,448
Add: Lease liabilities	9	2,000	2,000	0
Total adjustments to net current assets		(210,768)	(34,043)	(254,787)

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

Current assets				
Cash and cash equivalents	2	1,940,452	2,003,638	1,996,483
Rates receivables	3	155,806	155,806	326,988
Receivables	3	532,361	153,286	413,851
Other current assets	4	224,383	244,461	244,461
Less: Current liabilities				
Payables	5	(302,841)	(135,164)	88,321
Borrowings	8	(164,504)	(327,535)	(109,962)
Contract liabilities	11	(96,566)	(96,566)	(96,566)
Lease liabilities	9	(2,000)	(2,000)	0
Provisions	11	(270,754)	(284,448)	(284,448)
Less: Total adjustments to net current assets	1(b)	(210,768)	(34,043)	(254,787)
Closing funding surplus / (deficit)		1,805,569	1,677,435	2,324,341

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Cash at Bank		(500,035)	0	(500,035)		NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		96,619	0	96,619		NAB	TBA	N/A
Term Deposits - Restricted Funds		2	649,197	649,199		NAB	TBA	TBA
Term Deposits - Unrestricted Funds		1,750,000	0	1,750,000		NAB	TBA	TBA
Petty Cash		700	0	700		N/A	N/A	N/A
Total		1,347,286	649,197	1,996,483	0			
Comprising								
Cash and cash equivalents		1,347,286	649,197	1,996,483	0			
		1,347,286	649,197	1,996,483	0			

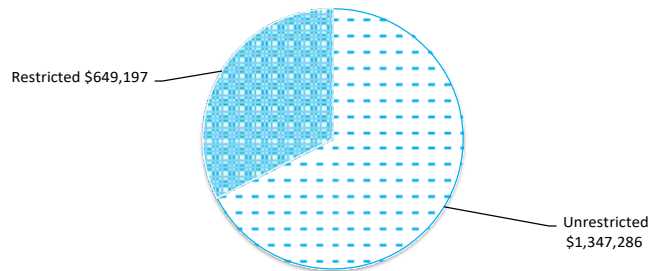
KEY INFORMATION

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.

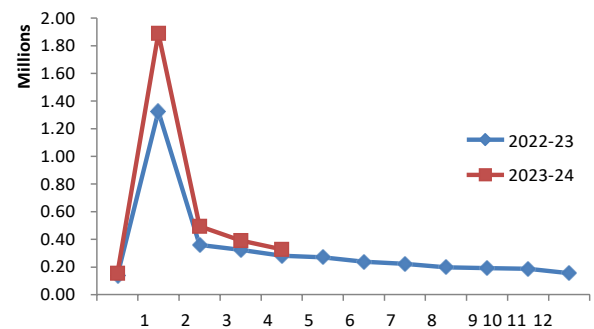
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.



Rates receivable	30 Jun 2023	30 Nov 2023
	\$	\$
Opening arrears previous years	155,806	155,806
Levied this year	1,966,471	1,503,527
Less - collections to date	(1,966,471)	(1,332,345)
Gross rates collectable	155,806	326,988
Net rates collectable	155,806	326,988
% Collected	92.7%	80.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(485)	387,949	189		108,882	496,535
Percentage	(0.1%)	78.1%	0%	0%	21.9%	
Balance per trial balance						
Sundry receivable						496,535
GST receivable						(82,684)
Total receivables general outstanding						413,851

Amounts shown above include GST (where applicable)

KEY INFORMATION

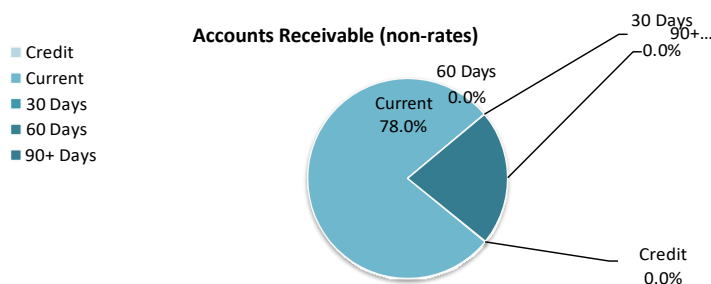
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 November 2023
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	33,510	0	0	33,510
Total other current assets	244,461	0	0	244,461

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

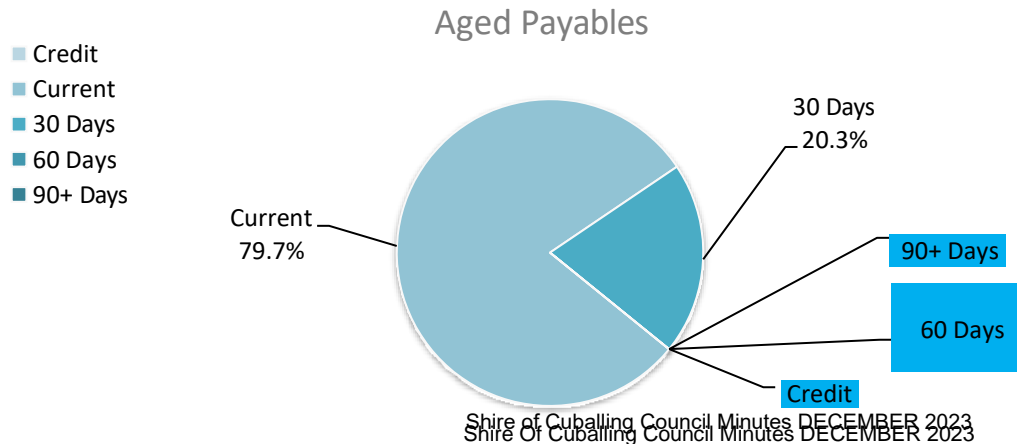
**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	52,052	13,255	0	0	65,307
Percentage	0%	79.7%	20.3%	0%	0%	
Balance per trial balance						
Sundry creditors						(179,380)
Accrued salaries and wages						0
ATO liabilities						79,706
Bonds & Deposits						11,353
Total payables general outstanding						(88,321)

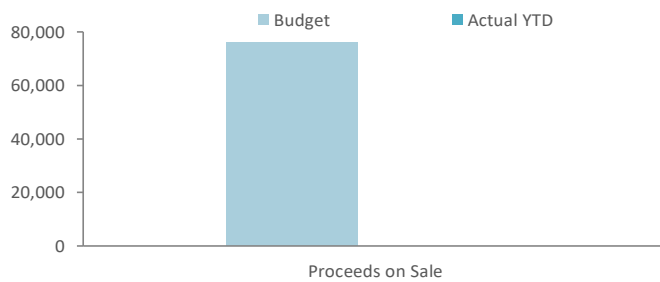
Amounts shown above include GST (where applicable)

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.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Generator	5,700	2,500	0	(3,200)	0	0	0	0
	Hino Truck	27,000	25,000	0	(2,000)	0	0	0	0
	Traffic Lights	8,640	3,000	0	(5,640)	0	0	0	0
	Works Utility	40,318	45,455	5,137	0	0	0	0	0
		81,658	75,955	5,137	(10,840)	0	0	0	0



Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	735,316	306,370	204,723	(101,647)
Plant and equipment	316,168	131,725	120,202	(11,523)
Infrastructure - roads	3,733,560	1,555,560	538,354	(1,017,206)
Infrastructure - bridges	40,000	16,665	5,350	(11,315)
Infrastructure - parks, ovals & playgrounds	25,000	10,415	0	(10,415)
Infrastructure - other	10,000	4,165		(4,165)
Payments for Capital Acquisitions	4,880,044	2,033,230	868,629	(1,164,601)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	3,379,313	1,408,030	1,188,011	(220,019)
Borrowings	250,000	0	0	0
Other (disposals & C/Fwd)	75,955	308,079	0	(308,079)
Contribution - operations	1,168,776	317,121	(319,382)	(636,503)
Capital funding total	4,880,044	2,033,230	868,629	(1,164,601)

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.

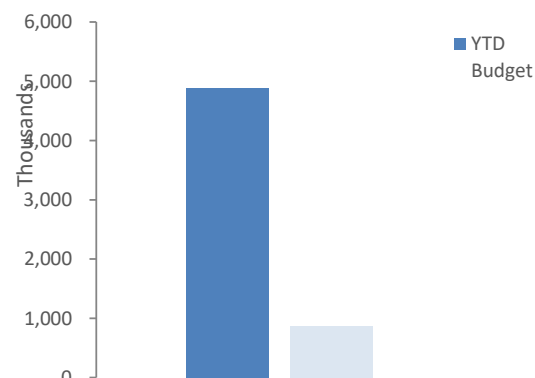
Initial recognition and measurement for assets held at cost

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



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

Account Description		Amended			Variance (Under)/Over	
		Budget	YTD Budget	YTD Actual		
		\$	\$	\$	\$	
Land & Buildings						
	C214	Land Purchase - Light Industrial Area	250,000	104,165	0	(104,165)
	J4114D	Administration Office Refurbishment	19,141	7,975	0	(7,975)
	C084	Aged Persons Accommodation Capital Expense	213,000	88,750		(88,750)
	C158	Cuballing Transfer Station 17/18 - Waste Oil Facility	0	0	28	28
	C165	Building Renewal - Cuballing Recreation Centre	0	0	155	155
	C212	Ceo Residence - Solar Panels	5,000	2,080	4,864	2,784
	C205	Golf Club Facility Upgrade (Lrci Funds)	0	0	9,767	9,767
	11057	CCTV Camera's	0	0	25,510	25,510
	C213	Ceo Residence - Air Conditioner	11,418	4,755	11,419	6,664
	C162	Cuballing Town Hall - Capital Works	50,332	20,970	26,675	5,705
	C164	Building Renewal - Cuballing Cwa Hall	176,225	73,425	126,305	52,880
	C173	Skate Park Refurbishment	10,200	4,250	0	(4,250)
	Total Buildings		735,316	306,370	204,723	(101,647)
Furniture & Equipment						
	04270	Capital Expenditure - Furniture & Equipment	20,000	8,330	0	(8,330)
	Total Furniture & Equipment		20,000	8,330	0	(8,330)
Plant & Equipment						
	11300	Capital Expenditure - Plant & Equipment - Generator	26,350	10,975	23,120	12,145
	12411	Two Way system for Plant	25,000	10,415	0	(10,415)
	12416	Capital Expenditure - Plant & Equipment - Hino Truck	97,540	40,640	0	(40,640)
	12421	Capital Expenditure - Plant & Equipment - Traffic Lights	37,000	15,415	36,052	20,637
	12428	Capital Purchase - Sewell Sweeper TB2000E	61,500	25,625	61,030	35,405
	12429	Capital Expenditure - Plant & Equipment - Plant Trailer	8,500	3,540	0	(3,540)
	12430	Capital Expenditure - Plant & Equipment - Utility	60,278	25,115	0	(25,115)
	Total Plant & Equipment		316,168	131,725	120,202	(11,523)
Roads						
	R001E	Rrg Stratherne Rd 2022/23	179,695	74,865	64,304	(10,561)
	R001D	Stratherne Road 2021/22	0	0	18,081	18,081
	R001F	Stratherne Road 23-24 - Reconstruction & Shoulder Widening SIK	580,200	241,735	15,210	(226,525)
	R129F	Wandering-Narrogin Road 2022/23	0	0	9,290	9,290
	R129G	Wandering Narrogin Road 23/24 - Final Seal	43,200	17,995	0	(17,995)
	RTR096	Roads To Recovery - Austral Street	142,500	59,370	0	(59,370)
	RTR140	Roads To Recovery - Campbell Street	28,359	11,800	0	(11,800)
	RTR004	Roads To Recovery Popanyinning Road East Gravel Sheetting	46,879	19,525	7,000	(12,525)
	BS129	Blackspot - Wandering Narrogin Road	15,000	6,250	903	(5,347)
	WF006R	Cuballing East Road 2021/22 Final Seal Works	160,050	66,685	0	(66,685)
	WF007R	Wheatbelt Secondary Freight Network - 2023/24 Cuballing East R	230,181	95,910	0	(95,910)
	WF007D	Wheatbelt Secondary Freight Network 2022/23 Cuby East Road-D	0	0	8,105	8,105
	WSF008	Wheatbelt Secondary Freight - Cuballing East Reconstruction SIK'S	2,077,627	865,660	411,057	(454,603)
	WF129D	Wheatbelt Secondary Freight 2022/23 Narrogin Wandering Road-	229,869	95,765	4,404	(91,361)
	Total Roads		3,733,560	1,555,560	538,354	(1,017,206)
Bridges						
	11214	Bridge Improvements - Capital Upgrades	40,000	16,665	5,350	(11,315)
	Total Bridges		40,000	16,665	5,350	(11,315)
Parks, Ovals & Playgrounds						
	C207	Heritage Walk Trail	10,000	4,165	0	(4,165)
	C209	Cuballing Skate Park Precinct Master Plan	15,000	6,250	0	(6,250)
	Total Parks, Ovals & Playgrounds		25,000	10,415	0	(10,415)
Other Infrastructure						
	C203	Cuballing War Memorial	0	0	509	509
	C210	Cuballing Niche Wall	10,000	4,165	0	(4,165)
	Total Other Infrastructure		10,000	4,165	509	(3,656)
	TOTAL CAPITAL EXPENDITURE		4,880,044	2,033,230	869,136	(1,164,092)

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare										
Aged Accommodation	65	781,151	0	0	0	(72,017)	781,151	709,134	(766)	(34,723)
Transport										
Grader	67	407,025	0	0	(45,213)	(76,689)	361,812	330,336	8,449	0
Other property and services										
Austral Land	64	100,111	0	0	(7,856)	(15,798)	92,255	84,313	(429)	(2,087)
Industrial Land	68	0	0	250,000	0	0	0	250,000	0	0
Total		1,288,287	0	250,000	(53,069)	(164,504)	1,235,218	1,373,783	7,254	(36,810)
Current borrowings		164,504					109,962			
Non-current borrowings		1,123,783					1,125,256			
		1,288,287					1,235,218			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

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.

Movement in carrying amounts

Information on leases		1 July 2023	New Leases		Principal Repayments		Principal Outstanding payments		Interest	
Particulars	Lease No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture										
Springhill Dam	LPF No.2	0	0	6,000	0	(2,000)	0	4,000	0	0
Total		0	0	6,000	0	(2,000)	0	4,000	0	0

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

**OPERATING ACTIVITIES
NOTE 10
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Plant and Equipment	5,106	23,204	371	0	0	0	0	28,310	5,477
Administration Building and IT and Office	9,270	371	10	0	0	0	0	9,641	9,280
Employee Entitlements	289,812	11,592	311	0	0	0	0	301,404	290,123
Housing Reserve	79,491	3,180	107	0	0	0	0	82,671	79,598
Recreation & Community Facility	97,430	3,897	194	0	0	0	0	101,327	97,624
Refuse Site	46,015	1,841	49	0	0	0	0	47,856	46,064
Equestrian	4,974	199	5	0	0	0	0	5,173	4,979
Standpipe Maintenance	4,149	166	4	0	0	0	0	4,315	4,153
Road and Bridges	106,394	4,256	114	0	0	0	0	110,650	106,508
Community and Sporting Club	5,385	215	6	0	0	0	0	5,600	5,391
	648,026	48,921	1,171	0	0	0	0	696,947	649,197

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2023
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Capital grant/contribution liabilities		96,566	0	0	0	96,566
Total other liabilities		96,566	0	0	0	96,566
Employee Related Provisions						
Annual leave		112,204	0			112,204
Long service leave		172,244	0			172,244
Total Employee Related Provisions		284,448	0	0	0	284,448
Total other current assets		381,014	0	0	0	381,014

Amounts shown above include GST (where applicable)

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

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

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.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2023			30 Nov 2023	30 Nov 2023	Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Income - Grants Commission	0	0	0	0	0	117,254	48,855	13,116
Law, order, public safety								
Income - Fire Prevention - Grants	0	0	0	0	0	51,891	21,620	29,946
Income Fire Mitigation Grants	0	0	0	0	0	72,700	30,290	0
Education and welfare								
Income Relating to Aged & Disabled - Age Friendly	0	0	0	0	0	6,120	2,550	6,120
Recreation and culture								
Income - Youth Activity Funding	0	0	0	0	0	1,000	415	0
INCOME - Community Development & Events	0	0	0	0	0	19,000	7,915	0
Community Development & Events - Grants	0	0	0	0	0	10,000	4,165	0
Community Development & Events - Other	0	0	0	0	0	4,000	1,665	0
Transport								
Income - Grant - MRWA Direct	0	0	0	0	0	102,932	42,885	102,932
Income - Grants Commission Local Road Grant	0	0	0	0	0	71,988	29,995	10,412
	0	0	0	0	0	456,885	190,355	162,526
Operating contributions								
Other property and services								
Income - Less Workers Compensation Claimed	0	0	0	0	0	20,000	8,330	0
	0	0	0	0	0	20,000	8,330	0
TOTALS	0	0	0	0	0	476,885	198,685	162,526

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

NOTE 13

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	30 Nov 2023	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Income - Community Infrastructure Grant - Commonwealth	0	0	0	0	0	24,777	10,320	74,330
Income - Phase 2 Community Infrastructure Grant - LRCI	0	0	0	0	0	18,752	7,810	0
Income - Phase 3 community Infrastructure Grant - LRCI	0	0	0	0	0	123,884	51,615	0
Transport								
Regional Road Grants	0	0	0	0	0	499,642	208,180	159,308
Wheatbelt Secondary Freight Network	0	0	0	0	0	2,404,741	1,001,975	954,373
WSFN - Income Wandering Narrogin Road	96,566	0	0	96,566	0	0	0	0
2022/23 Cuballing East Road Wheatbelt Secondary Freight	0	0	0	0	0	96,566	40,235	0
Roads to Recovery	0	0	0	0	0	210,951	87,895	0
	96,566	0	0	96,566	0	3,379,313	1,408,030	1,188,011

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

**NOTE 14
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 30 Nov 2023
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	658	76,348	(70,519)	6,487
				0
	858	76,348	(70,519)	6,687

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

**NOTE 15
BUDGET AMENDMENTS**

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption						25,519
	Opening Surplus(Deficit)		Opening Surplus(Deficit)				
	Nil Changes						
				0	0	0	25,519

KEY INFORMATION

Nil

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

**NOTE 16
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 \$5,000 or 10.00% whichever is the greater.

Nature or type	Explanation of positive variances		Timing/Permanent	Comments
	Var. \$	Var. %		
	\$	%		
Opening funding surplus / (deficit)	(128,134)	(7.10%)		
Revenue from operating activities				
Rates	(48,678)	(3.14%)	Timing	Interim Rating , awaiting new valuations
Operating grants, subsidies and contributions	(36,159)	(18.20%)	Q Timing	Awaiting Auditor sign off
Fees and charges	3,316	2.17%	Timing	Aged Accommodation Units - 50% occupation, Winter Ball, LGIS Golf Day
Interest earnings	(25,915)	(74.46%)	Q Timing	Maturity of Investments
Other revenue	2,237	6.08%	Timing	LGIS Cuballing Golf Day Contributions/reimbursements/Auction costs
Profit on disposal of assets	(2,140)	(100.00%)	Timing	No assets disposed year to date
Expenditure from operating activities				
Employee costs	(85,699)	(18.94%)	Q Timing	
Materials and contracts	(60,158)	(12.03%)	Q Timing	Annual IT Licence fees - (Budget allocated over 12 months)
Utility charges	41,313	54.90%	P Timing	Water Corp credit, WSNF road project discontinued
Depreciation on non-current assets	(131,777)	(13.89%)	Q Timing	Revaluation of Roads & Infrastructure
Interest expenses	28,919	133.48%	P Timing	Loan repayments - (budget allocated over 12 months)
Insurance expenses	(114,629)	(121.28%)	Q Timing	Premiums paid in 2 instalments (budget allocated over 12 months)
Other expenditure	(1,256)	(3.96%)	Timing	Not Material
Loss on disposal of assets	4,515	100.00%	Timing	No assets disposed year to date
Non-cash amounts excluded from operating activities	129,402	13.61%	P Timing	
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(220,019)	(15.63%)	Q Timing	WSFN - Awaiting Govt sign off
Proceeds from disposal of assets	(308,079)	(100.00%)	Q Timing	No assets disposed year to date
Payments for property, plant and equipment and infrastr	1,164,601	57.28%	P Timing	Road construction delayed due to funding
Non-cash amounts excluded from investing activities	0	0.00%		Not Applicable
Financing activities				
Proceeds from new debentures	0		Timing	Not Applicable
Transfer from reserves	0	0.00%	Q Timing	Not Applicable
Payments for principal portion of lease liabilities	0	0.00%	Timing	Not Applicable
Repayment of debentures	71,911	57.54%	P Timing	
Transfer to reserves	134,556	99.14%	P Timing	Will tsf later in the year
Closing funding surplus / (deficit)	(26,760)	1.08%	Q Timing	As per the above explanations

9.1.3 Annual Audit Report and Audited Financial Statements

File Ref. No:	ADM 108
Disclosure of Interest:	Nil
Date:	12 December 2023
Author:	Stan Scott - Chief Executive Officer
Attachments:	9.1.3A 2022-23 Audit Management Letter
	9.1.3B 2022-23 Independent Auditor's Report
	9.1.3C 2022-23 Audited Financial Statements
	9.1.3D 2022-23 Audit Action Plan

Summary

Council is to consider the recommendations from the Audit Committee held prior to the Council meeting. This includes:

- **The Auditors 2022-23 Independent Audit Report;**
- **The Audit Management Letter; and**
- **The Audit Action Plan (addressing the above).**

Background

The Audit has been conducted in accordance with the Australian Audit Standards to ensure that during the reporting period the Shire of Cuballing complied with all statutory requirements, including the Local Government Act 1995 and associated Regulations. AMD completed their final Audit of Council's functions and operations for the 2022-23 Financial Year in December 2023 and the results were signed off by the Auditor General on 8 December 2023.

Comment

Audit Opinion

The 2022-23 Audit Report noted that in the Auditor's opinion, the financial report of the Shire of Cuballing is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- is in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

In other words, the audit is unqualified.

Annual Report

With the completion of the final audit and receipt of the Auditors Report Council is now able to adopt its Annual Report for 2022-23 and convene its Annual Meeting of Electors. This matter is scheduled for consideration at the February 2024 Council Meeting.

The Annual Report must be accepted by the Local Government by Absolute Majority within 2 months of receiving the Auditors Report.

Management Letter

The Auditor also provided a management letter, the attachment to which set out the issues identified in the Audit. The attachment also includes the management response. The only matter listed relates to the lack of a post closure plan for the Popanyinning Waste Management Facility and the recognition of any financial implications of that plan.

Audit Action Plan

As this issue was classified by the Auditor as significant, it must be included in an Audit Action Plan. A copy of the Action Plan must be provided to the Minister within 3 months of receipt of the Audit Report. Within 14 days of the report being provided to the Minister the Shire must publish the report on the Shire's website.

Strategic Implications

The last financial year has been challenging with a number of staff changes and compliance challenges. The audit result is a testament to the hard work of the administration team.

Statutory Environment

Below is the statutory requirements in relation to Annual Reports.

Local Government Act 1995

5.27 Electors' general meetings

- (1) A general meeting of the electors of a district is to be held once every financial year.
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.
- (3) The matters to be discussed at general electors' meetings are to be those prescribed.

5.29 Convening electors' meetings

- (1) The CEO is to convene an electors' meeting by giving —
 - (a) at least 14 days' local public notice; and
 - (b) each council member at least 14 days' notice, of the date, time, place and purpose of the meeting.
- (2) The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.

5.53 Annual reports

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
 - (a) a report from the mayor or president;
 - (b) a report from the CEO;
 - [(c), (d) deleted]*
 - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year;

- (f) the financial report for the financial year;
- (g) such information as may be prescribed in relation to the payments made to employees;
- (h) the auditor's report for the financial year;
- (h(a)) a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*;
- (h(b)) details of entries made under section 5.121 during the financial year in the register of complaints, including —
 - (i) the number of complaints recorded in the register of complaints;
 - (ii) how the recorded complaints were dealt with; and
 - (iii) any other details that the regulations may require; and
- (i) such other information as may be prescribed.

5.54 Acceptance of annual reports

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

* Absolute majority required.

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

5.55 Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

7.12 A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.

(2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.

- (3) A local government must —
 - (aa) examine an audit report received by the local government; and
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation - Nil

Options

Council is requested to adopt the Officer's recommendation together with any additional recommendations from the Audit Committee.:

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/117

That Council:

- 1. Accept the Audit Management Report for the financial year ended 30th June 2023 included at Attachment 9.1.3A;**
- 2. Receive the Independent Auditor's Report for the financial year ended 30th June 2023 included at Attachment 9.1.3B; and**
- 3. Receive the Audited Annual Financial Report for the financial year ended 30th June 2023 at Attachment 9.1.3C**
- 4. Adopt the Audit Action Plan at attachment 9.1.3D**
- 5. The CEO explain in Cuby News that surplus was as a result of advance payment of grants – not profit.**

Moved Cr Ballantyne

Seconded Cr Harris

CARRIED 5/0

Cr Dowling, Cr Harris, Cr Ballantyne, Cr Kowald, Cr Sexton voted in Favour

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Provision for rehabilitation – Popanyinning Waste Management Facility	No	✓			

Key to ratings

The Ratings in this management letter are based on the audit team’s assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

1. Provision for rehabilitation – Popanyinning Waste Management Facility

Finding

The Shire operates the Popanyinning Waste Management Facility which includes the acceptance and disposal of Special Waste Type 1 (asbestos) at the site. Correspondence from the Department of Environmental Regulation received on 10 October 2016 stated the Shire is required to have a post closure plan for the Popanyinning landfill as required by *Regulation 17 of the Environmental Protection (Rural Landfill) Regulations 2002*.

The Shire has not completed a robust and reliable calculation of the costs associated with the rehabilitation of the site through the preparation of a post closure plan as required by the *Environmental Protection (Rural Landfill) Regulations 2002*. Consequently, it is impractical for the Shire to record the required provision for rehabilitation therefore a contingent liability disclosure was included in the financial statements as at 30 June 2023.

Rating: Significant

Implication

Non-compliance with *Regulation 17 of the Environmental Protection (Rural Landfill) Regulations 2002* and imposed conditions relating to the Popanyinning Waste Management Facility, specifically the preparation of a post closure plan.

Recommendation

We recommend the Shire to prepare a robust and reliable post closure plan for the Popanyinning Waste Management Facility including an independent assessment to determine the rehabilitation costs. Once this assessment has been completed, the Shire should recognise the provision for rehabilitation and associated asset accordingly.

Management comment

The finding is Noted and Accepted

On the advice of Auditors, the provision was removed from the financial statements as it was not a reliable estimate, it has been listed instead as a contingent liability..

Work has commenced on the development of a post closure plan for the Popanyinning Landfill Site, which will be completed in 2023-24 and will include an independent assessment of the rehabilitation costs. It is notable that the site no longer accepts putrescible waste, nor does it accept asbestos. The only waste deposited in the landfill is less than 5 tonnes per annum of building and construction waste which is largely benign.

Responsible person: Stan Scott, CEO
Completion date: 08 December 2023



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Shire of Cuballing

To the Council of the Shire of Cuballing

Opinion

I have audited the financial report of the Shire of Cuballing (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with *ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Cuballing for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
8 December 2023

SHIRE OF CUBALLING
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	40

The Shire of Cuballing conducts the operations of a local government with the following community vision:

A progressive, diverse and caring community, with access to modern services and infrastructure, in a unique part of the world.

Principal place of business:
Campbell Street
Cuballing, WA 6311

SHIRE OF CUBALLING
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

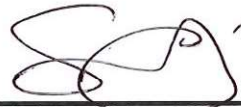
Local Government Act 1995
Local Government (Financial Management) Regulations 1996

STATEMENT BY CEO

The accompanying financial report of the Shire of Cuballing has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 8th day of December 2023



Chief Executive Officer

STAN SCOTT

Name of Chief Executive Officer



SHIRE OF CUBALLING
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),24	1,409,045	1,378,840	1,294,771
Grants, subsidies and contributions	2(a)	1,527,727	441,431	1,376,719
Fees and charges	2(a)	358,652	149,696	172,616
Interest revenue	2(a)	47,151	11,300	9,536
Other revenue	2(a)	114,276	42,930	48,260
		3,456,851	2,024,197	2,901,902
Expenses				
Employee costs	2(b)	(993,158)	(1,103,795)	(974,274)
Materials and contracts		(862,024)	(1,006,927)	(930,630)
Utility charges		(162,427)	(62,635)	(71,315)
Depreciation		(2,209,250)	(2,035,605)	(2,047,840)
Finance costs	2(b)	(51,251)	(47,954)	(5,111)
Insurance		(175,136)	(161,952)	(143,575)
Other expenditure	2(b)	(64,013)	(61,810)	(57,423)
		(4,517,259)	(4,480,678)	(4,230,168)
		(1,060,408)	(2,456,481)	(1,328,266)
Capital grants, subsidies and contributions	2(a)	4,046,791	3,801,877	1,175,096
Profit on asset disposals		21,327	0	14,272
Loss on asset disposals		(64,671)	(145,513)	(12,633)
Fair value adjustments to financial assets at fair value through profit or loss	4	1,843	0	3,291
		4,005,290	3,656,364	1,180,026
Net result for the period		2,944,882	1,199,883	(148,240)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	999,417	0	3,496,970
Total other comprehensive income for the period		999,417	0	3,496,970
Total comprehensive income for the period		3,944,299	1,199,883	3,348,730

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



**SHIRE OF CUBALLING
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,003,638	3,007,541
Trade and other receivables	5	309,092	287,500
Inventories	6	33,510	13,432
Other assets	7	210,951	0
TOTAL CURRENT ASSETS		2,557,191	3,308,473
NON-CURRENT ASSETS			
Other financial assets	4	40,745	38,902
Property, plant and equipment	8	9,952,628	8,881,286
Infrastructure	9	66,088,829	62,877,431
Right-of-use assets	11	1,960,154	1,789,700
TOTAL NON-CURRENT ASSETS		78,042,356	73,587,319
TOTAL ASSETS		80,599,547	76,895,792
CURRENT LIABILITIES			
Trade and other payables	12	135,164	46,530
Other liabilities	13	96,566	694,224
Borrowings	14	163,031	84,310
Employee related provisions	15	284,448	270,754
TOTAL CURRENT LIABILITIES		679,209	1,095,818
NON-CURRENT LIABILITIES			
Borrowings	14	1,125,256	881,262
Employee related provisions	15	9,109	4,614
Other provisions	16	0	72,424
TOTAL NON-CURRENT LIABILITIES		1,134,365	958,300
TOTAL LIABILITIES		1,813,574	2,054,118
NET ASSETS		78,785,973	74,841,674
EQUITY			
Retained surplus		22,989,131	19,614,195
Reserve accounts	27	648,026	1,078,080
Revaluation surplus	17	55,148,816	54,149,399
TOTAL EQUITY		78,785,973	74,841,674

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





**SHIRE OF CUBALLING
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		19,763,619	1,076,896	50,652,429	71,492,944
Comprehensive income for the period					
Net result for the period		(148,240)	0	0	(148,240)
Other comprehensive income for the period	17	0	0	3,496,970	3,496,970
Total comprehensive income for the period		(148,240)	0	3,496,970	3,348,730
Transfers from reserve accounts	27	83,139	(83,139)	0	0
Transfers to reserve accounts	27	(84,323)	84,323	0	0
Balance as at 30 June 2022		19,614,195	1,078,080	54,149,399	74,841,674
Comprehensive income for the period					
Net result for the period		2,944,882	0	0	2,944,882
Other comprehensive income for the period	17	0	0	999,417	999,417
Total comprehensive income for the period		2,944,882	0	999,417	3,944,299
Transfers from reserve accounts	27	442,943	(442,943)	0	0
Transfers to reserve accounts	27	(12,889)	12,889	0	0
Balance as at 30 June 2023		22,989,131	648,026	55,148,816	78,785,973

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

SHIRE OF CUBALLING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2022 Actual
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		1,397,842	1,272,423
Grants, subsidies and contributions		1,500,901	1,342,666
Fees and charges		358,652	172,616
Interest revenue		47,151	9,536
Goods and services tax received		312,674	131,730
Other revenue		114,276	48,260
		3,731,496	2,977,231
Payments			
Employee costs		(958,257)	(955,902)
Materials and contracts		(1,021,131)	(1,021,585)
Utility charges		(162,427)	(71,315)
Finance costs		(51,251)	(5,111)
Insurance paid		(175,136)	(143,575)
Goods and services tax paid		(296,237)	(168,981)
Other expenditure		(64,013)	(57,423)
		(2,728,452)	(2,423,892)
Net cash provided by (used in) operating activities		1,003,044	553,339
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,878,774)	(1,160,018)
Payments for construction of infrastructure	9(a)	(3,928,046)	(1,393,757)
Payments for right of use assets		(207,630)	0
Capital grants, subsidies and contributions		3,376,709	1,175,096
Proceeds from sale of property, plant & equipment		308,079	119,304
Net cash provided by (used in) investing activities		(2,329,662)	(1,259,375)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(84,310)	(44,358)
Proceeds from new borrowings	26(a)	407,025	850,000
Net cash provided by (used in) financing activities		322,715	805,642
Net increase (decrease) in cash held		(1,003,903)	99,606
Cash at beginning of year		3,007,541	2,907,935
Cash and cash equivalents at the end of the year		2,003,638	3,007,541

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

SHIRE OF CUBALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	1,408,478	1,378,840	1,294,595
Rates excluding general rates	24	567	0	176
Grants, subsidies and contributions		1,527,727	441,431	1,376,719
Fees and charges		358,652	149,696	172,616
Interest revenue		47,151	11,300	9,536
Other revenue		114,276	42,930	48,260
Profit on asset disposals		21,327	0	14,272
Fair value adjustments to financial assets at fair value through profit or loss	4	1,843	0	3,291
		3,480,021	2,024,197	2,919,465
Expenditure from operating activities				
Employee costs		(993,158)	(1,103,795)	(974,274)
Materials and contracts		(862,024)	(1,006,927)	(930,630)
Utility charges		(162,427)	(62,635)	(71,315)
Depreciation		(2,209,250)	(2,035,605)	(2,047,840)
Finance costs		(51,251)	(47,954)	(5,111)
Insurance		(175,136)	(161,952)	(143,575)
Other expenditure		(64,013)	(61,810)	(57,423)
Loss on asset disposals		(64,671)	(145,513)	(12,633)
		(4,581,930)	(4,626,191)	(4,242,801)
Non-cash amounts excluded from operating activities	25(a)	2,196,516	2,181,118	2,027,245
Amount attributable to operating activities		1,094,607	(420,876)	703,909
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		4,046,791	3,801,877	1,175,096
Proceeds from disposal of assets		308,079	250,000	119,304
		4,354,870	4,051,877	1,294,400
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,878,774)	(2,881,472)	(1,160,018)
Purchase and construction of infrastructure	9(a)	(3,928,046)	(3,675,451)	(1,393,757)
Purchase of right of use assets	11	(207,630)	0	0
		(6,014,450)	(6,556,923)	(2,553,775)
Amount attributable to investing activities		(1,659,580)	(2,505,046)	(1,259,375)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	26(a)	407,025	440,000	850,000
Transfers from reserve accounts	27	442,943	444,887	83,139
		849,968	884,887	933,139
Outflows from financing activities				
Repayment of borrowings	26(a)	(84,310)	(124,980)	(44,358)
Transfers to reserve accounts	27	(12,889)	(14,245)	(84,323)
		(97,199)	(139,225)	(128,681)
Amount attributable to financing activities		752,769	745,662	804,458
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	1,489,639	2,204,687	1,240,647
Amount attributable to operating activities		1,094,607	(420,876)	703,909
Amount attributable to investing activities		(1,659,580)	(2,505,046)	(1,259,375)
Amount attributable to financing activities		752,769	745,662	804,458
Surplus or deficit after imposition of general rates	25(b)	1,677,435	24,427	1,489,639

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

**SHIRE OF CUBALLING
FOR THE YEAR ENDED 30 JUNE 2023
INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	13
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	16
Note 9	Infrastructure	18
Note 10	Fixed Assets	20
Note 11	Leases	22
Note 12	Trade and Other Payables	23
Note 13	Other Liabilities	24
Note 14	Borrowings	25
Note 15	Employee Related Provisions	26
Note 16	Other Provisions	27
Note 17	Revaluation Surplus	28
Note 18	Restrictions Over Financial Assets and Undrawn Borrowing Facilities	29
Note 19	Contingent Liabilities	30
Note 20	Capital Commitments	30
Note 21	Related Party Transactions	31
Note 22	Events Occurring After the End of the Reporting Period	33
Note 23	Other Significant Accounting Policies	34
Information required by legislation		
Note 24	Rating Information	35
Note 25	Determination of Surplus or Deficit	36
Note 26	Borrowing and Lease Liabilities	37
Note 27	Reserve accounts	39

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

1. BASIS OF PREPARATION

The financial report for the Shire of Cuballing, which is a Band 4 local government, comprises general purpose financial statements which have 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 except for requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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.

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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, and infrastructure.
- estimation uncertainties made in relation to lease accounting

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates - General Rates	General Rates	Over time	Payment dates are adopted by Council during the year. Payment on an annual basis in advance.	None	When rates notice is issued.
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance or on normal trading terms if credit provided	None	On entry to facility
Other revenue - private works	Contracted private works	Single point in time	Payment in advance or on normal trading terms if credit provided	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,409,045	0	1,409,045
Grants, subsidies and contributions	184,847	0	0	1,342,880	1,527,727
Fees and charges	107,523	0	27,847	223,282	358,652
Interest revenue	0	0	10,254	36,897	47,151
Other revenue	2,797	0	2,080	109,399	114,276
Capital grants, subsidies and contributions	0	4,046,791	0	0	4,046,791
Total	295,167	4,046,791	1,449,226	1,712,458	7,503,642

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,294,771	0	1,294,771
Grants, subsidies and contributions	206,565	0	0	1,170,154	1,376,719
Fees and charges	100,207	0	14,720	57,689	172,616
Interest revenue	0	0	7,502	2,034	9,536
Other revenue	9,401	0	1,950	36,909	48,260
Capital grants, subsidies and contributions	0	1,175,096	0	0	1,175,096
Total	316,173	1,175,096	1,318,943	1,266,786	4,076,998

SHIRE OF CUBALLING
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2023 Actual	2022 Actual
		\$	\$
Interest revenue			
Interest on reserve account funds		12,891	1,184
Other interest revenue		34,260	8,352
		47,151	9,536
The 2023 original budget estimate in relation to: Charges on instalment plan was \$1,500.			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		23,200	16,800
- Other services – grant acquittals		0	1,920
		23,200	18,720
Employee Costs			
Employee benefit costs		929,515	942,830
Other employee costs		63,643	31,444
		993,158	974,274
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		51,251	5,111
		51,251	5,111
Sundry expenses		64,013	57,423
		64,013	57,423

SHIRE OF CUBALLING
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	1,355,611	3,007,541
Term deposits	648,027	0
Total cash and cash equivalents	2,003,638	3,007,541
Held as		
- Unrestricted cash and cash equivalents	1,355,612	1,929,461
- Restricted cash and cash equivalents	18(a) 648,026	1,078,080
	2,003,638	3,007,541

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(b) Non-current assets

	2023	2022
	\$	\$
Financial assets at fair value through profit or loss	40,745	38,902
	40,745	38,902
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	38,902	35,611
Movement attributable to fair value increment	1,843	3,291
Units in Local Government House Trust - closing balance	40,745	38,902

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

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

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	\$	\$
Current		
Rates and statutory receivables	155,806	144,603
Trade receivables	153,286	126,460
GST receivable	0	16,437
	309,092	287,500

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

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.

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

SHIRE OF CUBALLING
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023

6. INVENTORIES

Current	Note	2023	2022
		\$	\$
Fuel and materials		33,510	13,432
		33,510	13,432
The following movements in inventories occurred during the year:			
Balance at beginning of year		13,432	5,613
Inventories expensed during the year		(209,553)	(254,624)
Additions to inventory		229,631	262,443
Balance at end of year		33,510	13,432

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

**SHIRE OF CUBALLING
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023**

7. OTHER ASSETS

Other assets - current
 Contract assets

	2023	2022
	\$	\$
	210,951	0
	210,951	0

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land & Buildings \$	Total land and buildings	Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
Balance at 1 July 2021	4,053,117	4,053,117	3,453	2,357,145	6,413,715
Additions	661,822	661,822	0	498,196	1,160,018
Disposals	0	0	0	(117,665)	(117,665)
Revaluation increments / (decrements) transferred to revaluation surplus	1,788,789	1,788,789	0	0	1,788,789
Depreciation	(80,281)	(80,281)	(1,744)	(281,546)	(363,571)
Balance at 30 June 2022	6,423,447	6,423,447	1,709	2,456,130	8,881,286
Comprises:					
Gross balance amount at 30 June 2022	6,818,047	6,818,047	31,626	3,153,590	10,003,263
Accumulated depreciation at 30 June 2022	(394,600)	(394,600)	(29,917)	(697,460)	(1,121,977)
Balance at 30 June 2022	6,423,447	6,423,447	1,709	2,456,130	8,881,286
Balance at 30 June 2023	7,355,594	7,355,594	0	2,597,034	9,952,628
Comprises:					
Gross balance amount at 30 June 2023	7,879,486	7,879,486	31,626	3,515,753	11,426,865
Accumulated depreciation at 30 June 2023	(523,892)	(523,892)	(31,626)	(918,719)	(1,474,237)
Balance at 30 June 2023	7,355,594	7,355,594	0	2,597,034	9,952,628

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value Land and buildings					
Land	Level 2	Market approach using recent observable market data for similar properties	Independent Licensed Valuer	June 2022	Price per hectare, with reference to current zoning of land. Market values were used unless there were some restrictions or other factors associated with the land
Land & Buildings	Level 3	Cost approach using depreciated replacement cost	Independent Licensed Valuer	June 2022	Sales Comparison Approach (market data) to market type properties and Cost Approach (replacement) to non-market properties
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		N/A	Cost	N/A	Not Applicable
Plant and equipment		N/A	Cost	N/A	Not Applicable

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads & footpaths	Infrastructure - bridges	Infrastructure - recreation	Infrastructure - parks, ovals & playgrounds	Infrastructure - other	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	55,089,396	5,730,671	701,318	265,982	580,237	62,367,604
Additions	1,077,621	23,587	0	0	292,549	1,393,757
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	50,430	315,055	415,663	781,148
Depreciation	(1,472,641)	(121,906)	(36,547)	(15,838)	(18,146)	(1,665,078)
Balance at 30 June 2022	54,694,376	5,632,352	715,201	565,199	1,270,303	62,877,431
Comprises:						
Gross balance at 30 June 2022	59,983,276	6,118,888	846,230	618,942	1,327,399	68,894,735
Accumulated depreciation at 30 June 2022	(5,288,900)	(486,536)	(131,029)	(53,743)	(57,096)	(6,017,304)
Balance at 30 June 2022	54,694,376	5,632,352	715,201	565,199	1,270,303	62,877,431
Additions	3,776,303	34,492	0	0	117,251	3,928,046
Revaluation increments / (decrements) transferred to revaluation surplus	(394,629)	1,394,046	0	0	0	999,417
Depreciation	(1,499,582)	(122,378)	(36,464)	(27,160)	(30,481)	(1,716,065)
Balance at 30 June 2023	56,576,468	6,938,512	678,737	538,039	1,357,073	66,088,829
Comprises:						
Gross balance at 30 June 2023	77,783,961	19,176,987	846,230	618,942	1,444,650	99,870,770
Accumulated depreciation at 30 June 2023	(21,207,493)	(12,238,475)	(167,493)	(80,903)	(87,577)	(33,781,941)
Balance at 30 June 2023	56,576,468	6,938,512	678,737	538,039	1,357,073	66,088,829

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads & footpaths	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
	Infrastructure - bridges	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
	Infrastructure - recreation	Level 3	Cost approach using depreciated replacement cost	Independent Licensed Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
	Infrastructure - parks, ovals & playgrounds	Level 3	Cost approach using depreciated replacement cost	Independent Licensed Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
	Infrastructure - other	Level 3	Cost approach using depreciated replacement cost	Independent Licensed Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**SHIRE OF CUBALLING
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Land & Buildings	30 to 50 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads & footpaths Formation	not depreciated
Sealed Roads	
- pavement	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel Roads	
- pavement	50 years
Footpaths	20 years
Water supply piping and drainage systems	75 years
Infrastructure - bridges	50 years
Infrastructure - recreation	20 to 50 years
Infrastructure - parks, ovals & playgrounds	20 to 50 years
Infrastructure - other	20 to 50 years
Infrastructure - right of use assets	50 years

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

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 recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

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

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.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, 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.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

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

Gains or losses on disposal

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

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

11. LEASES

Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - vested buildings	Right-of-use assets Total
		\$	\$
Balance at 1 July 2021		881,858	881,858
Depreciation		(19,191)	(19,191)
Balance at 30 June 2022		1,789,700	1,789,700
Gross balance amount at 30 June 2022		1,886,574	1,886,574
Accumulated depreciation at 30 June 2022		(96,874)	(96,874)
Balance at 30 June 2022		1,789,700	1,789,700
Additions		207,630	207,630
Depreciation		(37,176)	(37,176)
Balance at 30 June 2023		1,960,154	1,960,154
Gross balance amount at 30 June 2023		2,094,204	2,094,204
Accumulated depreciation at 30 June 2023		(134,050)	(134,050)
Balance at 30 June 2023		1,960,154	1,960,154

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2023 Actual	2022 Actual
	\$	\$
Depreciation on right-of-use assets	(37,176)	(19,191)
Total amount recognised in the statement of comprehensive income	(37,176)	(19,191)
Total cash outflow from leases	0	(1,500)
26(d)	0	0

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

Details of individual lease liabilities required by regulations are provided at Note 26(d).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

12. TRADE AND OTHER PAYABLES

	2023	2022
	\$	\$
Current		
Sundry creditors	73,040	19,769
Accrued payroll liabilities	28,055	24,032
ATO liabilities	12,689	0
Bonds and deposits held	8,574	858
Accrued interest on borrowings	12,806	1,871
	135,164	46,530

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

13. OTHER LIABILITIES

Current

Capital grant/contributions liabilities

	2023	2022
	\$	\$
	96,566	694,224
	96,566	694,224
	694,224	694,224
	(597,658)	0
	96,566	694,224

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
 Additions / (Used)

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

14. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Borrowings		163,031	1,125,256	1,288,287	84,310	881,262	965,572
Total secured borrowings	26(a)	163,031	1,125,256	1,288,287	84,310	881,262	965,572

Secured liabilities and assets pledged as security

Bank overdrafts and bank loans are secured by a general charge over the rates of the Shire of Cuballing.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
Current provisions	\$	\$
Employee benefit provisions		
Annual leave	98,398	83,632
Long service leave	153,129	155,909
	251,527	239,541
Employee related other provisions		
Employment on-costs	32,921	31,213
	32,921	31,213
Total current employee related provisions	284,448	270,754
Non-current provisions		
Employee benefit provisions		
Long service leave	8,000	4,057
	8,000	4,057
Employee related other provisions		
Employment on-costs	1,109	557
	1,109	557
Total non-current employee related provisions	9,109	4,614
Total employee related provisions	293,557	275,368

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

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 statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions 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.

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

16. OTHER PROVISIONS

	Waste Remediation	Total
	\$	\$
Opening balance at 1 July 2022		
Non-current provisions	72,424	72,424
	<u>72,424</u>	<u>72,424</u>
Unused amounts reversed	(72,424)	(72,424)
Balance at 30 June 2023	0	0

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.

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

17. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land & Buildings	3,890,862	0	3,890,862	2,102,073	1,788,789	3,890,862
Revaluation surplus - Plant and equipment	672,794	0	672,794	672,794	0	672,794
Revaluation surplus - Infrastructure - roads & footpaths	40,416,514	(394,629)	40,021,885	40,416,514	0	40,416,514
Revaluation surplus - Infrastructure - bridges	6,638,303	1,394,046	8,032,349	6,638,303	0	6,638,303
Revaluation surplus - Infrastructure - recreation	656,161	0	656,161	605,731	50,430	656,161
Revaluation surplus - Infrastructure - parks, ovals & playgrounds	482,844	0	482,844	167,789	315,055	482,844
Revaluation surplus - Infrastructure - other	464,888	0	464,888	49,225	415,663	464,888
Revaluation surplus - Infrastructure - right of use assets	927,033	0	927,033	0	927,033	927,033
	54,149,399	999,417	55,148,816	50,652,429	3,496,970	54,149,399

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

**18. RESTRICTIONS OVER FINANCIAL ASSETS
AND UNDRAWN BORROWING FACILITIES**

	Note	2023 Actual \$	2022 Actual \$
(a) Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	648,026	1,078,080
		648,026	1,078,080
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	648,026	1,078,080
Total restricted financial assets		648,026	1,078,080
(b) Undrawn Borrowing Facilities and Credit Standby Arrangements			
Bank overdraft limit		100,000	100,000
Bank overdraft at balance date		0	0
Credit card limit		30,000	20,000
Credit card balance at balance date		(7,829)	(1,247)
Total amount of credit unused		122,171	118,753
Loan facilities			
Loan facilities - current		163,031	84,310
Loan facilities - non-current		1,125,256	881,262
Total facilities in use at balance date		1,288,287	965,572
Unused loan facilities at balance date		0	0

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

19. CONTINGENT LIABILITIES

(a) Shire Depot

In compliance with the contaminated Sites Act 2003 Section 11, the Shire has listed sites to be the possible sources of contamination. Details of those sites are;
- Shire of Cuballing Depot

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with the remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

(b) Popanyinning Waste Management Facility

In April 2016 the Shire of Cuballing was granted a works approval under the Environmental Protection (Rural Landfill) Regulations 2002 for the approval to take material containing asbestos at the Popanyinning Waste Management Facility. The works approval was grant for a period of 20 years and is due to be reviewed in April 2036.

As a condition of the works approval a post closure plan for the Popanyinning Waste Management Facility is required under Regulation 17 of the Environmental Protection (Rural Landfill) Regulations 2002.

Due to the uncertainty of the nature of the works likely to be required, the Shire did not have a reliable estimate of the cost to implement the post closure plan at the time of compiling the financial statements.

20. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	0	1,080,689
	0	1,080,689
Payable:		
- not later than one year	0	1,080,689

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

	Note	2023 Actual	2023 Budget	2022 Actual
Fees, expenses and allowances to be paid or reimbursed to elected council members.		\$	\$	\$
President's annual allowance		8,200	8,200	7,666
President's meeting attendance fees		2,380	2,860	2,965
President's annual allowance for ICT expenses		750	500	0
President's travel and accommodation expenses		0	100	0
		11,330	11,660	10,631
Deputy President's annual allowance		2,050	2,050	1,667
Deputy President's meeting attendance fees		2,120	2,080	1,240
Deputy President's annual allowance for ICT expenses		750	500	0
Deputy President's travel and accommodation expenses		0	100	0
		4,920	4,730	2,907
All other council member's meeting attendance fees		5,420	8,320	6,145
All other council member's annual allowance for ICT expenses		2,000	2,000	0
All other council member's travel and accommodation expenses		59	400	714
		7,479	10,720	6,859
	21(b)	23,729	27,110	20,397

(b) Key Management Personnel (KMP) Compensation

	Note	2023 Actual	2022 Actual
The total of compensation paid to KMP of the Shire during the year are as follows:		\$	\$
Short-term employee benefits		395,875	370,757
Post-employment benefits		49,756	41,997
Employee - other long-term benefits		6,437	4,212
Council member costs	21(a)	23,729	20,397
		475,797	437,363

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual	2022 Actual
	\$	\$
Purchase of goods and services	61,017	24,173
Amounts outstanding from related parties:		
Trade and other receivables	0	36

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b)

ii. Other Related Parties

During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no significant events to report after the reporting period ended 30 June 2023.

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

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

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

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

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2021	New Loans During 2021-22	Principal at 30 June 2022	Repayments During 2021-22	Principal at 1 July 2022	New Loans During 2022-23	Repayments During 2022-23	Principal at 30 June 2023
Komatsu Grader		29,228	0	0	(29,228)	0	0	0	0
Lot 74 Austral St		130,702	0	115,572	(15,130)	0	0	115,572	0
Aged Persons Housing		0	850,000	850,000	0	0	0	850,000	781,151
Caterpillar Grader		0	0	0	0	407,025	0	0	(40,671)
Total		159,930	850,000	965,572	(44,358)	407,025	440,000	965,572	(124,960)
Borrowing Finance Cost Payments									
Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022
Komatsu Grader		63	WATC	4.50%	7/02/2022	(8,431)	0	(504)	0
Lot 74 Austral St		64	WATC	2.18%	13/05/2023	(2,327)	(2,424)	(3,509)	0
Aged Persons Housing		65	WATC	4.55%	22/06/2032	(40,493)	(37,891)	(1,098)	0
Caterpillar Grader		67	WATC	3.92%	19/01/2023	0	(7,639)	0	0
Total						(51,251)	(47,954)	(5,111)	(5,111)
Total Finance Cost Payments									

* WA Treasury Corporation

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

27. RESERVE ACCOUNTS

	2023		2023		2023		2023		2023		2023		2022		2022		
	Actual	Transfer to	Actual	Transfer (from)	Budget	Budget Transfer to	Budget	Budget Transfer (from)	Opening Balance	Budget	Budget Transfer (from)	Closing Balance	Actual	Transfer to	Actual	Transfer (from)	Closing Balance
Restricted by council																	
(a) Employee Entitlements	286,387	3,424	0	0	286,314	1,067	0	0	286,073	0	0	287,381	286,073	314	0	0	286,387
(b) Plant and Equipment	341,028	4,078	(340,000)	0	340,942	1,960	(340,000)	0	340,653	(340,000)	2,902	2,902	340,653	375	0	0	341,028
(c) Administration Building, IT & Office Equipment	9,160	110	0	0	9,157	32	0	0	9,150	0	9,189	9,150	10	0	0	0	9,160
(d) Housing Reserve	98,316	1,176	(20,000)	0	98,291	367	(20,000)	0	98,208	(20,000)	78,658	78,658	98,208	108	0	0	98,316
(e) Recreation & Community Facility	178,242	2,131	(82,943)	0	178,197	792	(84,887)	0	178,046	(84,887)	94,102	94,102	178,046	196	0	0	178,242
(f) Refuse Site	45,472	543	0	0	45,460	205	0	0	45,422	0	45,665	45,422	50	0	0	0	45,472
(g) Grain Freight	0	0	0	0	0	0	0	0	83,139	0	0	83,139	83,139	0	(83,139)	0	0
(h) Equestrian	4,915	59	0	0	4,914	5,295	0	0	4,910	0	10,209	4,910	5	0	0	0	4,915
(i) Standpipe Maintenance	4,101	48	0	0	4,099	20	0	0	4,096	0	4,119	4,096	5	0	0	0	4,101
(j) Road and Bridges	105,137	1,257	0	0	105,111	486	0	0	21,883	0	105,597	21,883	83,254	0	0	0	105,137
(k) Community and Sporting Club	5,322	63	0	0	5,321	4,021	0	0	5,316	0	9,342	5,316	6	0	0	0	5,322
	1,078,080	12,889	(442,943)	0	1,077,806	14,245	(444,887)	0	1,076,896	(444,887)	647,164	1,076,896	84,323	(83,139)	0	0	1,078,080

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Employee Entitlements	To be used to fund employee entitlements.
(b) Plant and Equipment	To be used to maintain and fund plant replacement program.
(c) Administration Building, IT & Office Equipment	To be used to maintain the administration building and for the purchase of new and/or replacement of office equipment or furniture.
(d) Housing Reserve	To be used to fund maintenance or construction of new housing.
(e) Recreation & Community Facility	To be used to upgrade the oval and associated facilities.
(f) Refuse Site	To be used to fund the upgrade of the refuse sites.
(g) Grain Freight	To be used to maintain the grain freight route through the district.
(h) Equestrian	To be used to maintain and upkeep the equestrian centre.
(i) Standpipe Maintenance	To be used to maintain and upkeep the standpipe network.
(j) Road and Bridges	To be used to maintain and fund road and bridge projects through the district.

(k) Community and Sporting Club

To be used to fund Community and Sporting Club Small Grants (LEAP)

Shire of Cuballing Audit Action Plan

The following Actions are proposed as a result of the findings of the Audit Report for the 2022-23 financial year

Matter Raised

The Shire operates the Popanyinning Waste Management Facility which includes the acceptance and disposal of Special Waste Type 1 (asbestos) at the site. Correspondence from the Department of Environmental Regulation received on 10 October 2016 stated the Shire is required to have a post closure plan for the Popanyinning landfill as required by *Regulation 17 of the Environmental Protection (Rural Landfill) Regulations 2002*.

Area of Concern

The Shire has not completed a robust and reliable calculation of the costs associated with the rehabilitation of the site through the preparation of a post closure plan as required by the Environmental Protection (Rural Landfill) Regulations 2002. Consequently, it is impractical for the Shire to record the required provision for rehabilitation therefore a contingent liability disclosure was included in the financial statements as at 30 June 2023.

Action Taken / Proposed

The Shire's Principal Environmental Health Officer has inspected the site and reviewed rehabilitation results for areas previously rehabilitated. Using this information he has prepared a draft Post Closure Plan for endorsement by the Department of Water and Environmental Regulation.

When accepted the proposed actions will be costed by a professional Civil Engineer to provide a robust estimate of necessary financial provisions.

Measurement of Success

Plan accepted by DWER;

Financial provisions acceptable to the Shire's auditors.

9.2.1 RAV ROUTE DETERMINATION

Cr Dowling declared a proximity interest in relation to Item 9.2.1 as she owns land on the road that is the subject of the application.

Applicant:	Main Roads Heavy Vehicle Services
File Ref. No:	ADM 29
Disclosure of Interest:	Nil
Date:	5 December 2023
Author:	CEO- Stan Scott
Attachments:	9.2.1A– Craig Cousins – Application Form 9.2.1B – Tandem Drive RAV Categories

Summary

Main Roads Heavy Vehicle Services have forwarded an applications for access to Popanyinning West Road by Network 6 Restricted Access Vehicles (RAV).

Background

Council has a policy on Restricted Access Vehicle Routes. Under that Policy routes may be Unconditional Access or Low Volume Conditional Access (LVCA) either Type 1 or Type 2. The LVCA conditions limit access to local traffic – no through traffic – and place additional safety requirements, which are more stringent for Type 2.

Popanyinning West Road is identified as Local Vehicle Conditional Access Type 1.

In October 2022 Main Roads Heavy Vehicle Services approved another operator to access Popanyinning West Road with a Network 6 configuration from SLK 0.00 (Great Southern Highway) to SLK 1.58 (Boundary Road).

Following a further application in October 2023 the RAV access was further extended from SLK 1.58 to SLK 9.14, subject to the following conditions:

Popanyinning West Rd (SLK 1.58 to 9.14)

- *All operators must carry written support from the road manager acknowledging the operator's use of the road.*
- *Access approved to transport agricultural products and inputs only (including grain, hay, livestock and fuel).*
- *Operation is not permitted while the school bus is operating on the road. Operators must contact the relevant schools and obtain school bus timetables; or where direct contact can be made with the school bus driver, operation is permitted once the school bus driver confirms all school drop-offs/pick-ups have been completed on the road.*

At the time the approval was granted applications from two other operators were rejected because the access would involve Popanyinning West being used as a through route, and operators were seeking to use accredited mass management Schemes which would have increased the mass of the proposed configurations.

One of these applicants, Mr Craig Cousins has submitted a further application. On this occasion he is seeking to use a Network 6 configuration from SLK 9.14 to the Shire Boundary, allowing access to Wandering Narrogin Road.

Proposals

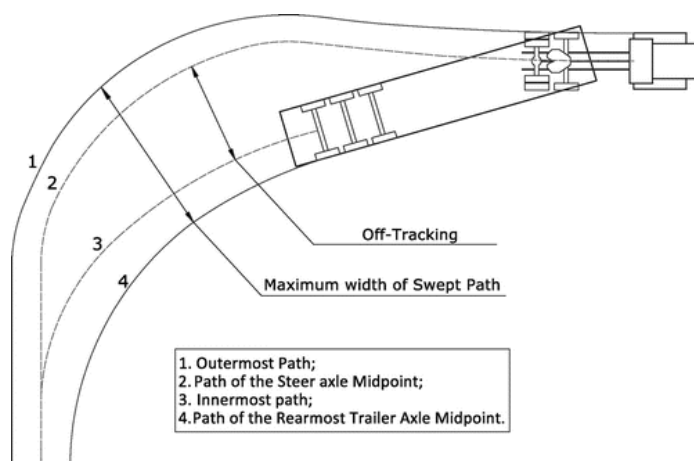
The Craig Cousins application is seeking to use Popanyinning West between his property and Wandering Narrogin Road, and from there Albany Highway and northern routes to pastoral country. Access is already available between his property and Great Southern Highway

This would increase the maximum vehicle length from 27.5 to 36.5 metres. The number of axles would remain at 13, and the gross vehicle mass would remain at 88.5 tonnes..

Dimension Requirements					
Road No.	Road Name	From Location (SLK)	To Location (SLK)	Current Network	Requested Network
4050002	Popanyinning West Rd	0.34km Before Batts Rd (9.14)	Popanyinning West Rd LGA Boundary line (21.25)	Tandem Drive Network 4	Tandem Drive Network 6

Discussion

There is no difference in the number of axles between Network 4 and Network 6 As Network 6 configurations are longer there may be some difference in the swept path.



Swept Path Analysis is the calculation and analysis of the movement and path of different parts of a vehicle when that vehicle is undertaking a turning manoeuvre. The difference in swept path is more pronounced on sharper turns. This is important for vehicles travelling in the opposite direction and meeting a RAV vehicle on a curve.

The other difference of course is overtaking. The longer the configuration the more challenging it is to overtake.

Popanyinning West Road would not be suitable to add to the RAV network for unconditional access. The route is part of the RAV conditional access network for Network 4 vehicles. Based on the Main Roads previous RAV assessments the road could be approved under low volume conditional access including the same conditions as set out in the previous Main Roads determination. Mr Cousins application anticipates an annual tonnage of 500 tonnes consisting of an average of 1 truck movement per month.

If this application is approved, it is likely Main Roads would seek to extend access to other operators under the same conditions – delivery of collection from properties along the route.

There are two concerns with this application:

The narrow winding section of Popanyinning West Road is only available to a limited number of Network 4 vehicles under strict conditions. The additional length of Network 6 configurations could be more dangerous.

This would extend Network 6 access to the entire length of Popanyinning West Road which would increase the pressure for it to be permitted as a through route.

Strategic Implications

Strategy 3.3 in the Shire of Cuballing Strategic Community Plan is:

3.3	Deliver and advocate for a diverse and safe transport system which is efficient and meets the needs of all users.	A diverse and safe transport system that balances the needs of all users including pedestrians, cyclists, private vehicles, public transport and freight.
-----	---	---

Statutory Environment

Main Roads is responsible for the determining road access for different vehicle types, but will generally act on advice from Local Government on Local Roads.

Policy Implications

Council's Policy in relation to Restricted Access Vehicles on Local Roads is set out below:

The conditions that Council will seek to impose on use of local roads will be:

1. *Unconditional access. Roads with these conditions would be of the higher standard and good condition. These routes would be made available to all vehicles and should be expected to be used as through routes for vehicles from outside the shire;*
2. *Low Volume Conditional Access (LVCA) Type 1. These roads would be of a decent standards and relatively good condition. It is Council's desire to have these roads made available for local traffic to allow economic freight use by local residents and ratepayers. The conditions for use of these roads include:*
 - *Not to be used as a through route. For local delivery and pickup only;*
 - *Current written approval from the Shire of Cuballing, endorsing use of the road, must be obtained, carried in the vehicle and produced upon request;*
 - *Operation is not permitted while the school bus is operating on the particular road. Operators must contact the relevant schools directly for school bus timetables; or where direct contact can be made with the school bus driver, operation is permitted once the school bus driver confirms all school drop-offs / pick-ups have been completed on the particular road;*
 - *Headlights must be switched on at all times; When travelling at night, the RAV must travel at a maximum speed of 40km/h and display an amber flashing warning light on the prime mover;*
 - *No operation on unsealed road segment when visibly wet, without road owner's approval; and*
 - *Direct radio contact must be maintained with other RAV's to establish their position on or near the road (suggested UHF channel 40).*
3. *Low Volume Condition Access (LVCA) Type 2. These roads can be of a low standard. It is Council's desire to have these roads made available for local traffic to allow economic freight use by local residents and ratepayers. The conditions for use of these roads include:*
 - *All conditions stipulated for Low Volume Conditional Access Type 1 roads; and*

- *Road not to be entered until driver has established by radio contact that there is no other RAV on the road travelling in the oncoming direction; and*
- *The RAV must not exceed a speed of 40 km/h.*

Financial Implications

Allowing access to Network 6 vehicles using Popanyinning West Road could have road maintenance cost implications, particularly related to pot holes and edge breaks.

Economic Implication

Approval would provide direct economic benefit to the applicant.

Environmental Considerations - Nil

Consultation

Main Roads is seeking input from the Shire of Cuballing.

Options

Council may resolve to advise Main Roads that:

1. Council supports the application; or
2. Council supports the application s with conditions; or
3. Council does not support the application.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/118

That Council advise Main Roads WA Heavy Vehicle Operations that:

In relation to the application by Craig Cousins that Council supports the application to use Tandem Drive Network 6 vehicles on Popanyinning West Road if the road is inspected and assessed as suitable by Main Roads WA, subject to the following conditions:

Popanyinning West Rd 4050002 (SLK 9.14 to 21.25)

- **All operators must carry written support from the road manager acknowledging the operator's use of the road.**
- **Operation is not permitted while the school bus is operating on the road. Operators must contact the relevant schools and obtain school bus timetables; or where direct contact can be made with the school bus driver, operation is permitted once the school bus driver confirms all school drop-offs/pick-ups have been completed on the road.**
- **This section of road must not be used as a through route. This section of road may be used as access to pick-up goods, deliver goods, or garage vehicles to properties located on this section of road, or on roads only**

accessible via this section of road. Drivers must carry documentation as proof of local delivery, pickup or garaging address.

Moved Cr Kowald , Seconded Cr Ballantyne

CARRIED 5/0

Cr Dowling, Cr Harris, Cr Ballantyne, Cr Kowald, Cr Sexton voted in Favour



Application to Add or Amend a Road on a Restricted Access Vehicle Network

This form is to be completed when applying to have road(s) assessed to be added to a RAV Network. All route assessment applications will be assessed in accordance with the *RAV Access Approval & Review Policy* and associated documents, available on the *Access Requirements in WA* page on our website.

Applicant Details

Operator Name

Contact Name Contact Number

Email

RAV Category to be Assessed

Tandem Drive RAV Categories Tri Drive Categories 1-5

Note: Refer to our website for the relevant Operating Conditions on the Orders page. *Note: Refer to our website for the relevant Operating Conditions on the Tri Drive page.*

Tandem Drive PBS Categories Tri Drive PBS Categories

Note: Refer to our website for the WA PBS Scheme - Access Levels & Principles on the PBS page to determine your PBS Category.

Accredited Containerised Freight Categories Road Trains with Long Trailers

Note: Refer to our website for the Accredited Containerised Freight Operating Conditions. *Note: Refer to our website for the Road Train with Long Trailers Operating Conditions.*

Oversize Road Train and B-Double Categories Platform Trailer Relocation

Note: Refer to our website for the Oversize Road Train and B-Double Operating Conditions. *Note: Refer to our website for the Platform Trailer Relocation Operating Conditions.*

Class 1 RAV - 8 Tyres Per Axle Low Loader Overmass Other

Note: Refer to our website for the Class 1 RAV - 8 Tyres Per Axle Low Loader Overmass Period Permit Operating Conditions.

PBS Specific Access (e.g. Level 2, 31.5 metres)

Concessional Mass Level to be Assessed

Level 1 Mass Networks are applied when a road is approved on the equivalent base Tandem Drive, Tri Drive or PBS Network(s) listed in the above section.

Note: Refer to our website for the relevant Operating Conditions on the Accredited Mass Management Scheme (AMMS) page.

Concessional Mass Levels			
	Tandem Axle Group	Tri Axle Group	Quad Axle Group (PBS)
Level 1	17.0t	21.5t	24.0t
Level 2	17.0t	22.5t	27.0t
Level 3	17.5t	23.5t	28.5t

Requested Mass Level

Transport Task Details

Estimated Annual Tonnage (t) Estimated Loaded Movements per month

Reason for RAV Access Application

List all roads for the intended route (for campaign haulage tasks only): Include start and end location and attach a map.






























Location 895 Popanyinning West Road to Narrogin Wandering Road to Wandering.
Narrogin Wandering Road - West Popanyinning Road to Wandering.
Wandering/North Bannister Road - Wandering town to North Bannister/ Albany Highway.

Roads to be Assessed

List required road(s) that are not currently approved for the required level of RAV Access.

Location 895 Popanyinning West Road to Narrogin Wandering Road to Wandering.
Narrogin Wandering Road - West Popanyinning Road to Wandering.
Wandering/North Bannister Road - Wandering town to North Bannister/ Albany Highway.

Email completed form to: hvsrouteassessments@mainroads.wa.gov.au
Heavy Vehicle Services Main Roads WA
PO Box 374 | WELSHPOOL DC | WA 6988 | Telephone: 138 486
www.mainroads.wa.gov.au

RAV Category	RAV Description	Max. Length	Max. Mass	Approved Network		
Category 1	1A - Prime Mover, Semi Trailer & Pig Trailer or Dolly 	1A / 1C	20 m	50 t	N1	
	1B - Prime Mover & Semi Trailer 		19 m	48.5 t		
Category 2	1C - Short B-Double 	2A 2B 2C 2D 2E	27.5 m	66.5 t	N2	
	2A - Prime Mover, Semi Trailer & Pig Trailer or Dolly 		20 m	48.5 t		
	2B - Prime Mover & Semi Trailer 		27.5 m	68.5 t		
	2C - B-double 		27.5 m	88.5 t		
	2D - Short B-Triple 		25 m	45 t		
Category 3	2E - Car Carrier 	3A - A-double 	27.5 m	85 t	N3	
	Category 4		4A - A-double 	27.5 m	88.5 t	N4
Category 5	5A - A-Double 	5A / 5D	36.5 m	85 t	N5	
	5B - A-Double towing a Dolly 		27.5 m + Dolly	85 t + Dolly		
	5C - B-Double towing a Dolly 		27.5 m + Dolly	68.5 t + Dolly		
Category 6	5D - B-Triple 	6A / 6B	36.5 m	88.5 t	N6	
	6A - A-double 		6C	27.5 m + Dolly		88.5 t + Dolly
Category 7	6B - B-Triple 	7A - AB-Triple 	36.5 m	108.5 t	N7	
	6C - A-Double towing a Dolly 		7B - BA-Triple 			
Category 8	Refer to Tandem Drive Truck, Trailer Combinations					
Category 9	9A - A-Triple 	9A	53.5 m	121.5 t	N9	
	9B - A-Double towing a Dolly 		36.5 m + Dolly	85 t + Dolly		
	9C - BA-Triple 		9C / 9D	45 m		108.5 t
Category 10	9D - AB-Triple 	10A / 10B / 10C	53.5 m	128.5 t	N10	
	10A - A-Triple 		10D / 10E	53.5 m		148.5 t
	10B - Double B-Double 		10F	36.5 m + Dolly		88.5 t + Dolly
	10C - ABB-Quad 					
	10D - BAA-Quad 					
	10E - AAB-Quad 					
	10F - A-Double towing a Dolly 					

9.2.2 Establishment of a Short-Term Loan Facility

Applicant:	Shire of Cuballing
File Ref. No:	ADM57
Disclosure of Interest:	N/A
Date:	5 December 2023
Author:	Stan Scott - CEO
Attachments:	9.2,2A Short Term Loan Facility Options 9.2.2B Indicative Interest Rates

Summary

The purpose of this report is to propose the establishment of a Short Term Loan Facility through Treasury Corporation to allow more effective cash flow management.

Background

The Shire of Cuballing will for the next several years be managing significant projects under the Wheatbelt Secondary Freight Network Program. Under this program projects are funded on the following formula:

Commonwealth:	80%
State Government	13.3%
Local Government	6.7%

These Commonwealth and State funds are managed by Main Roads. The federal Minister signs the financial instrument (known as a PPR), which authorises the release of funds to Main Roads.

The State and Commonwealth funds are distributed to the Local Government as follows:

Claim at commencement of project:	40%
Claim on completion of 40% of the project	40%
Claim on completion of project	20%

Any approved variations or contingencies (up to 10% of project costs) are also distributed at the end of the project.

Discussion

The 2023-24 Budget includes over \$2.5 million of WSNF funding. This means that we could be carrying up to 30% of this amount as expenditure pending reimbursement. That could be up to \$750,000.

Already this year there has been a delay in the Federal Minister signing the PPR. This means that despite being well into the road construction season funding has not been released by the Commonwealth. Main Roads has fronted 20% of the project costs, but they have similar issues as PPRs for State projects have also not been signed.

In its annual budget Council approved an increase in our overdraft from \$100,000 to \$400,000. While being very convenient, this is actually quite an expensive way to manage cash flow and the CEO has had discussions with Treasury Corporation to identify a less expensive way to manage cash flow.

WA Treasury Corporation short term loan facilities

WATC offers two models:

- The Rolling Short Term Loan Model has a regular settlement period, say monthly or quarterly. The outstanding balance would be cleared in full or in part at the end of the settlement period. Any unpaid balance would be rolled into the next settlement period.
- Under the Series of Short Term Loans model the Shire of Cuballing would be able to create multiple small loans which would accumulate and the principal and interest would be settled at the end of the financial year.

It is proposed to use the first model with a \$500,000 limit. The existing overdraft facility would be cancelled.

Under either model funds are available the same day if documentation is received by 11 am, or the following day if received by 3 pm, up to the Deficit Account Balance Facility Limit.

The models are explained in detail at Attachment 9.2.2A

Strategic Implications

WSFN is an important program to support the upgrade of roads of regional significance. When the upgrade to Cuballing East Road has been completed we will move on to Wandering Narrogin Road. Managing cash flow for this program is likely to be an ongoing issue.

Statutory Environment

The Local Government Act 1995 makes the following provisions in relation to borrowing by Local Government:

6.20. Power to borrow

- (1) Subject to this Act, a local government may —
 - (a) borrow or re-borrow money; or
 - (b) obtain credit; or
 - (c) arrange for financial accommodation to be extended to the local government in ways additional to or other than borrowing money or obtaining credit,

to enable the local government to perform the functions and exercise the powers conferred on it under this Act or any other written law.
- (2) Where, in any financial year, a local government proposes to exercise a power under subsection (1) (*power to borrow*) and details of that proposal have not been included in the annual budget for that financial year —
 - (a) unless the proposal is of a prescribed kind, the local government must give one month's local public notice of the proposal; and
 - (b) the resolution to exercise that power is to be by absolute majority.

While provision for an increase in the overdraft was included in the budget, and this facility will replace the overdraft, it was not included in the budget and will therefore require that we satisfy the advertising requirements.

Policy Implications

There are no notable policy implications.

Financial Implications

In the 2023-24 Budget Cuballing has been allocated \$2.5 million under the WSNF program. This means that on completion of the works we could be waiting for the final 20% of funding after we have made the expenditure. This amounts to \$500,000. If there is no delay in processing the reimbursement it should arrive within the terms of trade for our major suppliers. However, having access to short term finance to cover the cash flow impact would be prudent.

Following budget approval we have established a \$400,000 overdraft facility. This cost \$660 to establish, and if we use the facility we will pay 10.47% per annum, calculated daily. There is no customer margin (risk premium)

The Short Term Loan facility through WA Treasury Corporation costs nothing to establish, and interest is charged daily on any funds drawn. Indicative interest rates are less than 5% per annum.

Economic Implication

WSNF program allows the Shire of provide significant contracts to local suppliers.

Environmental Considerations

No notable environmental implications.

Consultation

The CEO met with representatives of WA Treasury corporation during a recent conference in Perth.

Options

Council may resolve:

1. To advertise the proposed Rolling Short Term Loan facility for \$500,000; or
2. Continue with existing overdraft facility.

Voting Requirements – Absolute Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/118

- 1. That Council advertises its intention to enter into a rolling Short Term Loan arrangement with WA Treasury Corporation to manage the Shire's cash flow needs;**
- 2. That the proposed Deficit Account Balance Facility Limit be fixed at \$500,000 to align with 20% of our anticipated annual funding under the Wheatbelt Secondary Freight Network Program.**
- 3 That on successful establishment of the Short Term Loan that Council cease to use the overdraft facility available through the National Bank.**

Moved Cr Ballantyne

Seconded Cr Kowald

CARRIED 5/0

Cr Dowling, Cr Harris, Cr Ballantyne, Cr Kowald, Cr Sexton voted in Favour

Indicative Local Government Interest Rates at 15 November 2023

Maturity Date	Short Term Liquidity (%)
15 Dec 2023	4.68
15 Jan 2024	4.71
15 Feb 2024	4.77
15 Mar 2024	4.82
15 Apr 2024	4.91
15 May 2024	4.95

Rectangular Snip

Essentially when looking at debt financing for a large construction project, there are two separate issues that need to be addressed and managed;

1. Cashflow management during construction period (i.e., progress payments to supplier); and
2. Interest Rate Management for the term of the loan (i.e., many organisations tend to borrow for a similar term to the life of the asset).

For the cashflow management during construction period there are a number of alternatives to consider, which include an element of taking the interest rate applicable on the day the funds are required, however this is only for a short period of time and does not have longer term consequences to that of the financing for the life of the asset. Other matters to consider during construction phase include:

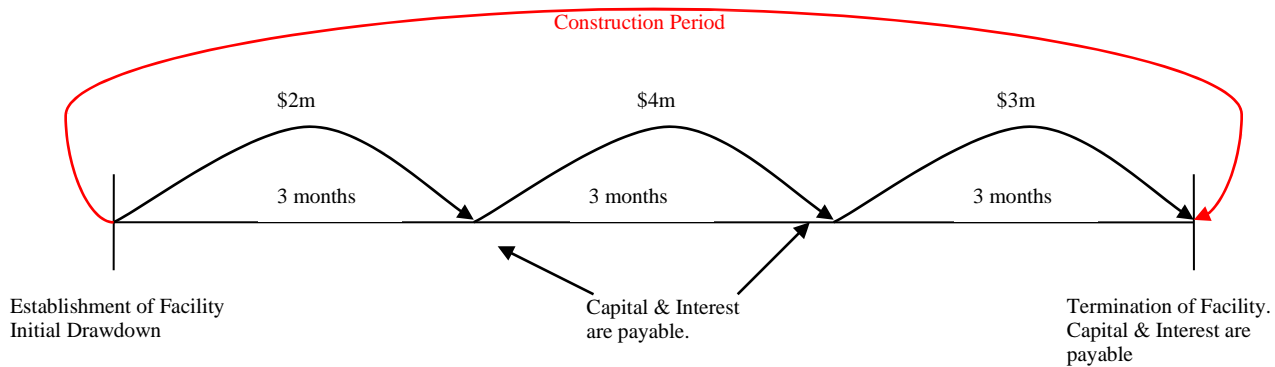
- Debt servicing or capitalisation of interest. Some organisations will make interest repayments during construction phase, where other organisations include the cost of interest as part of the cost of construction and capitalise interest. This is really dependent on sufficient cashflows during construction to service debt.
- Flexibility as to timing of drawdowns as many projects run behind schedule.

Short Term Loan Facility

Under a short term loan facility, cash flow management for projects can be drawn down as required for terms from seven days out to a maximum of one year (or longer subject to agreement by Treasury Corporation). Short term loans have all interest and capital repayable on the maturity date.

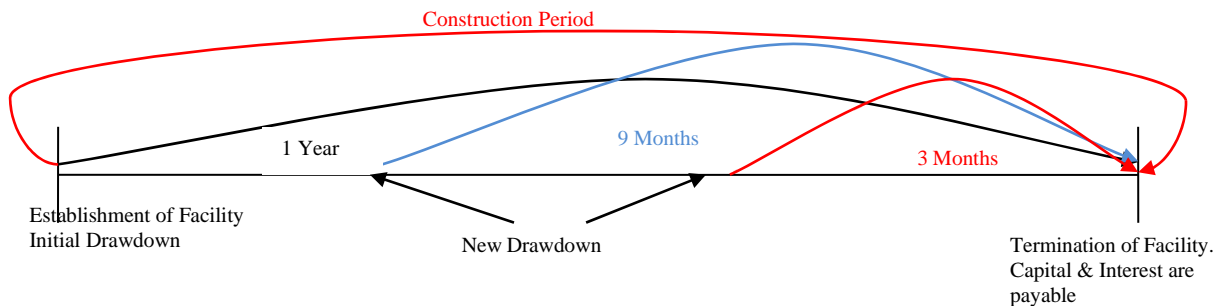
At the end of the short term facility a long term loan may be established which can have the interest rate fixed at any point in time prior to its drawdown date. By having the final maturity date of the loans under the short term loan facility the same as the drawdown date for the long term loan, this effectively rolls the short term loans into the long term loan, with the net difference to be settled on the day.

Option 1 – Rolling Short Term Loans



Loan is drawn down for a specified period, the maturity date may be the next required drawdown date. At the maturity date, the maturing capital and interest can be repaid in part or in full or rolled into a new short term loan with any additional required capital. The new maturity date can be when the next progress payment is due or for a regular period such as monthly or quarterly.

Option 2 – Series of Short Term Loans



Loans are drawdown when funds are required with each loan having the same maturity date. At the maturity date, capital & interest are effectively due at the completion of the construction phase.

DISCLAIMER

Any opinions, judgments, conclusions, forecasts, predictions or estimations contained in this advice are made in reliance on information provided to Western Australian Treasury Corporation which Western Australian Treasury Corporation believes to be reliable. Western Australian Treasury Corporation, however, cannot guarantee the accuracy of that information. Thus, any recommendations are made in good faith but are provided only to assist you with any decisions which you make. These recommendations are not intended to be a substitute for professional advice on a particular matter. Before accepting or rejecting those recommendations you must discuss your particular needs and circumstances with Western Australian Treasury Corporation

9.2.3 Conduct of Local Government Extraordinary Election

Applicant:	Shire of Cuballing
File Ref. No:	ADM27
Disclosure of Interest:	Nil
Date:	6 December 2023
Author:	CEO- Stan Scott
Attachments:	9.2.3A Letter from Shire President setting Election Date 9.2.3B Election Timetable – Election date 9 March 2024

Purpose

Council is asked to note the election date for a further extraordinary election and confirm the CEO's appointment as Returning Officer.

Background

Council appointed the Western Australian Electoral Commission (WAEC) to conduct the 2023 Local Government Ordinary Election. At the close of nominations only two nominations were received for the 3 vacancies. Both candidates were declared elected unopposed.

Council decided to undertake an extraordinary election on 16 December 2023 to fill the remaining vacancy.

Subsequently, Cr Julie Christensen resigned to take up a position in the Shire administration which created a further vacancy. Despite the fact that there are two candidates for the 16 December election it is not possible to fill the new vacancy from that election, and a new election will be required.

Timing of Extraordinary Election

If the Election was to be conducted by the Shire of Cuballing it would have to be a voting in person election – only the WAEC can conduct postal elections.

Section 4.9 (1) of the Local Government Act provides that the date of the election may be fixed by Council or by the Shire President. Section 4.9 (2) requires that the date must allow sufficient time for the electoral requirements to be complied with.

It would not be possible to conduct a further election within 100 days of the Ordinary Election, which means that a new roll will be required.

The Election must be conducted within 4 months of the vacancy date (17 November 2023), which means that the latest Saturday would be 16 March 2023. To avoid the nomination period clashing with the Australia Day Long Weekend it was brought forward to 9 March 2023.

There is also a requirement that the election date be set within one month of the vacancy occurring. As the Ordinary Council Meeting (today) was outside that time limit the date was set by the Shire President.

Statutory Environment

Part 4 of the Local Government Act 1995 sets out provisions for elections and other polls. The Local Government (Election) Regulations provide further guidance.

The legislation includes the following provisions.

- Only the WAEC may conduct postal elections;
- If the Local Government conducts the election it must be voting in person.
- CEO to be returning officer unless other arrangements made.

Policy Implications - Nil

Financial Implications

The new extraordinary election will involve mostly staff costs, with some advertising costs for Statewide public notices.

Economic Implication - Nil

Environmental Considerations - Nil

Consultation

The CEO consulted with the Shire President about the date for the new poll.

The CEO consulted with the Department to see if it was possible for the second candidate for the 16 December poll to be appointed to the new vacancy, but the Act does not permit it.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/119

That Council:

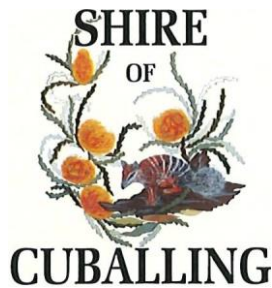
1. **Notes** that the Shire President has set the date for a further Extraordinary Election as **9 March 2024**;
2. **Determines** that the election will be a voting in person election.
3. **Appoints** the CEO as Returning Officer
4. **Determines** that there will be a single polling place at the Shire Administration.
5. **Request** the CEO to explain in the Cuby News that the legislation does not allow both vacancies to be filled from the December poll.

Moved Cr Kowald

Seconded Cr Ballantyne

CARRIED 5/0

Cr Dowling, Cr Harris, Cr Ballantyne, Cr Kowald, Cr Sexton voted in Favour



Stan Scott
Chief Executive Officer
Shire of Cuballing

EXTRAORDINARY ELECTION

I note the provisions of the Local Government Act 195 as follows:

4.9. *Election day for extraordinary election*

- (1) *Any poll needed/or an extraordinary election is to be held on a day decided on and fixed-*
 - (a) *by the mayor or president, in writing, if a day has not already been fixed under paragraph (b); or*
 - (b) *by the council at a meeting held within one month after the vacancy occurs, if a day has not already been fixed under paragraph (a).*
- (2) *The election day fixed for an extraordinary election is to be a day that allows enough time for the electoral requirements to be complied with but, unless the Electoral Commissioner approves or section 4.10(b) applies, it cannot be later than 4 months after the vacancy occurs.*

The vacancy occurred on the resignation of Cr Christensen which took effect on 17 November 2023. Council's next ordinary meeting is scheduled for 20 December 2023, which is more than a month after date of the vacancy. As a result, I have decided to exercise my obligations under the Act to set a date for the Extraordinary Election.

The date for the Extraordinary Election will be **9 March 2024**. In the absence of a decision to the contrary by Council you, as CEO, will continue to be the Returning Officer.

Yours Sincerely

Cr Eliza Dowling
Shire President

30 November 2023



Elections Timetable Template

Local Government Elections 2023

Enter election date>> **9/03/2024**

Note: Please manually adjust dates in the 'Date' column which fall on a public holiday to the next business day.

Days from Polling Day	Election Activities or Events	Relevant Act sections or Regulations	Day	Date
371 to 98	If an elected member's office becomes vacant on or between these days, the council may, with the approval of the Electoral Commissioner, allow the vacancy to remain unfilled until the ordinary election.	LGA s4.16(4) LGA s4.17(2)	Sat to Sat	4/03/2023 to 2/12/2023
91	If an elected member's office becomes vacant on or after this day the vacancy will remain unfilled until the ordinary election.	LGA s4.16(2)(3) LGA s4.17(1)	Sat	9/12/2023
80	Last day for local governments to gain agreement from the Electoral Commissioner to conduct the election (compulsory if intent is to hold a postal election).	LGA s4.20 (2)(3)(4) LGA s4.61 (2)(4)	Wed	20/12/2023
80	A decision for the Electoral Commissioner to conduct the election cannot be rescinded after this day.	LGA s4.20(6) LGA s4.61(5)	Wed	20/12/2023
77 to 63	Between these days, the CEO of the local government is to give Statewide public notice of the closing date and time for elector enrolments.	LGA s4.39(2)	Sat to Sat	23/12/2023 to 6/01/2024
63	Last day for the local government's CEO to advise the Electoral Commissioner of the need to prepare an updated residents roll.	LGA s4.40(1)	Sat	6/01/2024
63	Advertising may begin for council nominations from 63 days, and no later than 52 days, before election day.	LGA s4.47(1)	Sat	6/01/2024
57	Close of Rolls – 5.00pm	LGA 4.39(1)	Fri	12/01/2024
52	Last day for advertisement to be placed calling for council nominations.	LGA s4.47(1)	Wed	17/01/2024
51	Nominations Open First day for candidates to lodge completed nomination papers, in the prescribed form, with the Returning Officer. Nominations are open for 8 days.	LGA s4.49(a)	Thu	18/01/2024
44	Close of Nominations – 4.00pm	LGA 4.49(a)	Thu	25/01/2024
43	Last day for the Electoral Commissioner to prepare an updated residents roll for the election. Last day for the local government's CEO to prepare an owners and occupiers roll.	LGA s4.40(2) LGA s4.41(1)	Fri	26/01/2024
43	Returning Officer to give Statewide public notice of the election as soon as practicable but no later than 19 days before election day.	LGA s4.64(1)	As soon as practicable	
29	The preparation of any consolidated roll (combined roll of residents, owners and occupiers) under regulation 18(1) is to be completed on or before this day.	LGA s4.38(1) Reg. 18(1)(2)	Fri	9/02/2024
26	Last day for the Returning Officer to give Statewide public notice of the election. (PUBLIC HOL 25/9/23)	LGA s4.64(1)	Tue	12/02/2024
4	Close of absent voting and close of postal vote applications for 'voting in person' elections – 4.00pm.	LGA s4.68(1)(c) Reg. 37(3)(4)	Tue	5/03/2024
1	Close of early voting for 'voting in person' elections – 4.00pm.	LGA s4.71(1)(e) Reg. 59(2)	Fri	8/03/2024
0	Election Day Close of poll – 6.00pm.	LGA s4.7 LGA s4.68(1)(e)	Sat	9/03/2024
2	Election results declared and published.	LGA s4.77	As soon as practicable	
2 - 14	Report to Minister. The report relating to an election under section 4.79 is to be provided to the Minister within 14 days after the declaration of the result of the election. (See Online 'Form 20' at www.dlgc.wa.gov.au)	LGA s4.79(1)(2) Reg. 81	As soon as practicable	
Within 28 days of result publication	An invalidity complaint can be made to a Court of Disputed Returns, constituted by a magistrate, but can only be made within 28 days after notice is given of the result of the election.	LGA s4.81(1)	As applicable	
Within 2 months of result declaration	Newly elected members to make their declarations of office.	LGA s2.29(1)(2) LGA s2.32(c) LGA s2.34(1)(c)	As soon as practicable	
Within 3 months of members making declarations	Newly elected members to lodge their Primary Returns with the local government's CEO.	LGA s5.75(1)	As soon as practicable	

9.2.4 Appointment to Committees and of Delegates

Applicant:	N/A
File Ref. No:	ADM 65, ADM 66, ADM 67
Disclosure of Interest:	Nil
Date:	11 th December 2023
Author:	Stan Scott
Attachments:	Nil

Summary

Council is to consider appointments to Committees of Council and Council delegate to organisations and Committees to which Council has membership or representation.

Background

At the Special Meeting of Council held on 25th October 2023, Council appointed the following delegates to committees:

Committee / Body	Delegate	Deputy Delegate / Proxy
Audit Committee	Entire Council	
Cemeteries Advisory Committee	Cr Christensen	Cr Kowald
Bush Fire Advisory Committee	Cr Harris CEO	Cr Christensen
Dryandra Regional Equestrian Park Management Committee	Cr Dowling	Cr Kowald
Cuballing Wickepin Local Emergency Management Committee (LEMC)	Cr Dowling CEO	Cr Harris
Popanyinning Progress Association	Cr Kowald	Cr Dowling
Wheatbelt South Regional Road Group – Narrogin Subgroup	Cr Ballantyne	Cr Kowald
Central Country Zone of WALGA	Cr Dowling	Cr Harris
Development Assessment Panel	Cr Dowling Cr Kowald	Cr Ballantyne Cr Christensen
Plant Management Review Group	Cr Kowald	Cr Harris
Cuballing Volunteer Action Group	Cr Ballantyne	CEO

Shire of Narrogin's CATS Stakeholder Reference Group	Cr Christensen	Cr Ballantyne
---	----------------	---------------

On Saturday 16th December 2023 a new Councillor will be elected. Further Cr Christensen has now resigned. As a result, Council will need to revisit appointments.

Comment

Details of the positions are set out below.

Committee/Service	Comment
Audit Committee	<p>An audit committee is a mandatory requirement under the Local Government Act:</p> <p style="text-align: center;">Division 1A — Audit committee <i>[Heading inserted: No. 49 of 2004 s. 5.]</i></p> <p>7.1 A. Audit committee</p> <p>(1) A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.</p> <p>(2) The members of the audit committee of a local government are to be appointed* by the local government and at least 3 of the members, and the majority of the members, are to be council members.</p> <p><i>* Absolute majority required.</i></p> <p>(3) A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent the CEO as a member of an audit committee.</p> <p>(4) An employee is not to be a member of an audit committee.</p> <p>In the past all Councillors have been members of this committee. Council can continue this or select only a portion of the Council. Council can also appoint delegates with valuable or worthwhile skills to the committee from outside Council.</p> <p>This Committee meets irregularly and nearly always prior to Council Meetings. There is no need to change representation arrangements for the Audit Committee.</p>

Committee/Service	Comment
Cemeteries Advisory Committee	<p>This committee met for the first time in October 22. It was be established to make recommendations to Council on matters relating to the Popanyinning Cemetery, the Cuballing Cemetery, lonely and heritage graves, niche facilities, the Shire of Cuballing Cemeteries Local Law 1998 generally, including but not limited to;</p> <ul style="list-style-type: none"> • Fees and charges; • Maintenance quality, practices and procedures; • Infrastructure requirements; • Design elements; • Relevant and required Policies; • Availability of supply and; • Trends in cemetery management and community expectations and needs <p>This Committee has one Council delegate and 4 delegates appointed by Council. The CEO has advertised for community delegates and sought responses from existing members to see if they wish to continue. The committee presently meets twice per year with the next meeting due in October / November.</p> <p>Cr Christensen was the primary delegate for this committee, so a new appointment will be required.</p>
Bush Fire Advisory Committee (BFAC)	<p>Council can appoint any people it is believes appropriate to this Committee under the Bush Fires Act. It is appropriate to have a Councillor and the CEO appointed as delegates to this committee. This committee meets twice a year, in evenings in April and September.</p> <p>The Committee consists of all FCOs, but also invites DFES representatives. The committee does not meet again until after the fire season.</p> <p>Cr Christesen was Deputy Delegate.</p>
Dryandra Regional Equestrian Park Management Committee	<p>Committee with representation from Council, Dryandra Regional Equestrian Assoc. and Dryandra Pony Club. Meet irregularly to discuss management of Dryandra Regional Equestrian Centre.</p> <p>Cr Dowling and Cr Kowald appointed. No Change needed.</p>

Committee/Service	Comment
<p>Cuballing Wickepin Local Emergency Management Committee</p> <p>May be replaced by Cuballing, Narrogin Wickepin LEMC</p>	<p>Propose to continue to nominate CEO and one Councillor – preferably the President as Delegates. In an emergency the President will be called upon to speak on behalf of Council and lead a recovery committee, so involvement is important.</p> <p>This committee meets twice a year, in afternoons in April and September, but if the replacement committee is formed it will meet 4 times per year.</p> <p>Cr Dowling and Cr Harris appointed. It is usual for the President and Deputy President to be appointed to this committee.</p>
<p>Popanyinning Progress Association</p>	<p>No formal membership of this committee is required and there is no formal role for the delegate. While Councillors may choose to nominate and be appointed, other Councillors with interests in Popanyinning may still attend meetings.</p> <p>This Committee meets at 6.30pm on the last Wednesday of each month other than December and January.</p> <p>Cr Kowald is presently treasurer and the CDO is president of the PPA. The CEO attends meetings from time to time. Cr Dowling appointed as Deputy Delegate.</p>
<p>Wheatbelt South Regional Road Group</p>	<p>The Regional Road Group is responsible for distributing State Road funds to Local Government. The Wheatbelt South RRG has 4 subgroups each consisting of 4 or 5 Shires. We are in the Narrogin Sub-group.</p> <p>Each sub-group nominates a member to the RRG and this member becomes a voting decision maker for the RRG. Sub-Groups also nominate delegates to the Technical Advisory Group which provides advice to the RRG.</p> <p>The sub-Group meets as required. The RRG meets several times a year, normally on mornings in Wickepin, and CEOs and subgroup members may attend. The Delegate will attend subgroup meetings in Williams accompanied by either the CEO or MWS.</p> <p>The sub-Group also elects a delegate to the Wheatbelt Secondary Freight Network Steering Committee and Technical Advisory Committee. Cr Ballantyne and Cr Kowald appointed – no change needed.</p>
<p>Dryandra Country Visitors Centre Committee</p> <p>Renamed Narrogin Dryandra Visitor Centre</p>	<p>While Cuballing is notionally still a member, Cuballing attractions no longer feature on the website and the administration is now part of the Shire of Narrogin. We were not invoiced for our financial contribution in 2022-23, though it remains in the budget.</p> <p>Cr Kowald appointed as delegate. Deputy is possible.</p>

Committee/Service	Comment
Central Country Zone of WALGA	<p>The Zone structure is part of the governance arrangement for WALGA. Each Council is a member of a Zone, in our case Central Country Zone. This group is made up of 13 member Councils of the WALGA. Council is entitled to two delegates on the Zone. The Zone in turn elects a representative and a proxy for the WALGA State Council. .</p> <p>The Zone meets 5 times per year, with the venue rotating alphabetically between members. Cuballing hosted one of the meetings in 2023, so won't host again until 2026. The Next Zone meeting is scheduled from Friday 17th November in Lake Grace</p> <p>While there are 2 voting delegate for each Local Government, Councillors are welcome to attend as observers at any time.</p> <p>Cr Dowling and Cr Harris nominated as delegates. It is normal that President and deputy be nominated.</p>
Development Assessment Panel	<p>Council can nominate 2 delegates and 2 Deputy Delegates to this panel to sit on DAP reviews of large planning applications in the Shire of Cuballing. Council's nominees must be appointed by the Minister and are required to complete training.</p> <p>The term of current members expires on 24 January 2026, and new nominations must be provided to the Department by 24 November 2023 to allow sufficient time for Ministerial approval.</p> <p>Shire of Cuballing last convened a DAP meeting in 2020.</p> <p>Cr Christensen was nominated as one of two alternative members. Should be replaced.</p>
Plant Management Review Group	<p>This is an informal group of 2 elected members, CEO and MWS who meet to discuss Council plant management. The group makes recommendations to Council in relation to plant, including input into the 10-year plant replacement program and budget deliberations.</p> <p>Cr Kowald and Cr harris appointed. No Change needed.</p>
Cuballing Volunteer Action Group	<p>No formal membership of this committee is required and there is no formal role for the delegate. The group meets on an ad hoc bases, and even though we have encouraged them to invite someone from the Shire it does not seem to happen.</p> <p>Cr Ballantyne nominated. Deputy delegate possible.</p>

Committee/Service	Comment
Shire of Narrogin's CATS Stakeholder Reference Group	<p>This committee is made up of contributors to the Shire of Narrogin's Community Assisted Transport Service (CATS) program. This group meets once each year, to make recommendations on funding matters of the program.</p> <p>Cr Christensen appointed with Cr Ballantyne as Deputy. Replacement delegate possible.</p>

Strategic Implications

Shire of Cuballing Strategic Community Plan 2017-2027

GOVERNANCE & ORGANISATION - Our Council, Services, Policies and Engagement.
Goals

- An independent Council that is supported by an excellent organisation.
- Governance structures that ensure accountable, transparent and ethical decision making.
- Building the organisation and managing its structure, finances and assets in a sustainable manner.
- A Council that proactively engages with all elements of its community to make decisions that reflect positively on the future of the Shire of Cuballing.

	Strategy	Outcome
4.1	Councillors provide strong and visionary leadership.	A clear direction for the future.
4.2	Maintain a clear, transparent and ethical decision making process.	Openness and transparency in Council decisions.
4.3	Ensure open and consistent communication between the Shire and the community.	The community is aware of Council decisions and activities.
4.4	Actively engage with the community to inform decision making and improve conversations within the community.	The community have a variety of opportunities to be involved and are able to make meaningful contributions to decision making.

Statutory Environment

Local Government Act (1995)

5.10 Appointment of committee members

- (1) A committee is to have as its members -
- persons appointed* by the local government to be members of the committee (other than those referred to in paragraph (b)); and
 - persons who are appointed to be members of the committee under subsection (4) or (5).

* *Absolute majority required.*

- (2) At any given time each council member is entitled to be a member of at least one committee referred to in section 5.9(2)(a) or (b) and if a council member nominates himself or herself to be a member of such a committee or committees, the local government is to include that council member in the persons appointed under subsection (1)(a) to at least one of those committees as the local government decides.
- (3) Section 52 of the *Interpretation Act 1984* applies to appointments of committee members other than those appointed under subsection (4) or (5) but any power exercised under section 52(1) of that Act can only be exercised on the decision of an absolute majority of the local government.
- (4) If at a meeting of the council a local government is to make an appointment to a committee that has or could have a council member as a member and the mayor or president informs the local government of his or her wish to be a member of the committee, the local government is to appoint the mayor or president to be a member of the committee.
- (5) If at a meeting of the council a local government is to make an appointment to a committee that has or will have an employee as a member and the CEO informs the local government of his or her wish -
 - (a) to be a member of the committee; or
 - (b) that a representative of the CEO be a member of the committee, the local government is to appoint the CEO or the CEO's representative, as the case may be, to be a member of the committee.

5.11. Tenure of committee membership

- (1) Where a person is appointed as a member of a committee under section 5.10(4) or (5), the person's membership of the committee continues until -
 - (a) the person no longer holds the office by virtue of which the person became a member, or is no longer the CEO, or the CEO's representative, as the case may be;
 - (b) the person resigns from membership of the committee;
 - (c) the committee is disbanded; or
 - (d) the next ordinary elections day, whichever happens first.
- (2) Where a person is appointed as a member of a committee other than under section 5.10(4) or (5), the person's membership of the committee continues until -
 - (a) the term of the person's appointment as a committee member expires;
 - (b) the local government removes the person from the office of committee member or the office of committee member otherwise becomes vacant;
 - (c) the committee is disbanded; or
 - (d) the next ordinary elections day, whichever happens first.

Policy Implications – Nil

Financial Implications

9.2.5 Review of the Delegations Register

Applicant:	N/A
File Ref. No:	ADM022
Disclosure of Interest:	Nil
Date:	12 th December 2023
Author:	Stan Scott - CEO
Attachments:	9.2.5A Draft December 2023 Delegations Register

Summary

Council is requested to review and confirm delegation of Council authority to the Chief Executive Officer.

Background

Section 5.46 of the Local Government Act 1995 requires that the Chief Executive Officer is to keep a register of the delegations made by Council to the Chief Executive Officer and to employees and at least once every financial year.

Council last reviewed all their delegations in November 2022.

Council should note that under section 5.44 of the Local Government Act, Council can only delegate to the Chief Executive Officer and the Chief Executive Officer is then able to on delegate to Council employees. Therefore, although Council policy requires approval by two staff for some activities, the Council delegation is to the Chief Executive Officer and the Chief Executive Officer then on delegate, in writing, to additional staff. Some specialist delegations, particularly building and health matters, are on delegated to appropriately trained or qualified staff.

Currently the Chief Executive Officer's delegation of authority to Council employees possible under section 5.44 of the Local Government Act is recorded in the same document as Council's delegations to the Chief Executive Officer. In addition, all staff who are provided with delegated authority by the Chief Executive Officer are formally advised in writing of that delegation.

The Department publishes an Operational Guideline on Delegations. This provides guidance on delegations to assist Councils. Some of the references in this document have been overtaken by legislative changes but the principles still apply. It also canvasses the concept of "Acting through" which is articulated but not defined under Section 5.45 of the Act. Delegation requires the grant of an authority to exercise discretion, while acting through simply requires delivery of a task or a function in line with predetermined legislation policies or guidelines.

<https://www.dlgsc.wa.gov.au/department/publications/publication/delegations>

Comment

A revised draft Delegations Register is included at Attachment 9.2.5A, with changes tracked in the document new additions included in colour and deletions struck out.

There are few changes since the last major review. This review has primarily concentrated on Bush Fire delegations making amendments for clarity, ensuring references are correct, and noting the central role of the Chief Bushfire Control Officer.

Dates have now been included and these will be tracked through iterations of the register as new, confirmed or updated.

A list of those delegations with notable changes is included below:

Delegation	Proposed Change
BF1 – Roadside Burning	Improved clarity, correcting references.
BF4 – Control of Fires	Clarifying the process for transferring incidents to DFES, noting the role of the CBFCO and the Incident Controller.
BF5 – Harvest and Vehicle Movement Bans	Noting the role of the CBFCO
BF6 – Fire Breaks	Clarifying approach – Noting role of CBFCO
BF7 – Bush Fires Act Infringements	Correct numbering, noting that on occasion prosecution may be required. Noting role of CBFCO.

Strategic Implications

Shire of Cuballing Strategic Community Plan 2017-2027

GOVERNANCE & ORGANISATION - Our Council, Services, Policies and Engagement.

- An independent Council that is supported by an excellent organisation.
- Governance structures that ensure accountable, transparent and ethical decision making.

	Strategy	Outcome
4.2	Maintain a clear, transparent and ethical decision making process.	Openness and transparency in Council decisions.
4.5	Be innovative in the management of Shire operations, services, staff and resources to create a resilient and financially stable Shire.	A Shire that is progressive, sustainable, resilient and adaptive to changes.
4.6	Employees actively contribute to improved operational service delivery and ensure excellent customer service.	Employees continually improve the operational service delivery and the community receives excellent customer service.

Statutory Environment

Local Government Act 1995

5.42. Delegation of some powers and duties to Chief Executive Officer

- (1) A local government may delegate* to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under this Act other than those referred to in section 5.43.

* Absolute majority required.

- (2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

5.43. Limits on delegations to Chief Executive Officer's

A local government cannot delegate to a Chief Executive Officer any of the following powers or duties —

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

5.44 Chief Executive Officer may delegate powers and duties to other employees

- (1) A Chief Executive Officer may delegate to any employee of the local government the exercise of any of the Chief Executive Officer's powers or the discharge of any of the Chief Executive Officer's duties under this Act other than this power of delegation.
- (2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.
- (3) This section extends to a power or duty the exercise or discharge of which has been delegated by a local government to the Chief Executive Officer under section 5.42, but in the case of such a power or duty —
 - (a) the Chief Executive Officer's power under this section to delegate the exercise of that power or the discharge of that duty; and
 - (b) the exercise of that power or the discharge of that duty by the Chief Executive Officer's delegate, are subject to any conditions imposed by the local government on its delegation to the Chief Executive Officer.
- (4) Subsection (3)(b) does not limit the Chief Executive Officer's power to impose conditions or further conditions on a delegation under this section.
- (5) In subsections (3) and (4) —

"conditions" includes qualifications, limitations or exceptions.

5.46. Register of, and records relevant to, delegations to Chief Executive Officer's and employees

- (1) The Chief Executive Officer is to keep a register of the delegations made under this Division to the Chief Executive Officer and to employees.
- (2) At least once every financial year, delegations made under this Division are to be reviewed by the delegator.

- (3) A person to whom a power or duty is delegated under this Act is to keep records in accordance with regulations in relation to the exercise of the power or the discharge of the duty.

Building Act 2011

127 Delegation: special permit authorities and local governments

- (1) A special permit authority or a local government may delegate any of its powers or duties as a permit authority under another provision of this Act.
- (2) A delegation of a special permit authority's powers or duties may be only to an employee of the special permit authority, or to an employee of one of the legal entities that comprise the special permit authority.
- (3) A delegation of a local government's powers or duties may be only to a local government employee.
- (4) The delegation must be in writing executed by or on behalf of the delegator.
- (5) Except as provided for in subsection (6A), a person to whom a power or duty is delegated under this section cannot delegate that power or duty.
- (6A) The CEO of a local government may delegate to any other local government employee a power or duty of the local government that has been delegated to the CEO under this section but in the case of such a power or duty —
 - (a) the CEO's power under this subsection to delegate the exercise of that power or the discharge of that duty; and
 - (b) the exercise of that power or the discharge of that duty by the CEO's delegate, are subject to any conditions, qualifications, limitations or exceptions imposed by the local government on its delegation to the CEO.
- (6) A person exercising or performing a power or duty that has been delegated to the person under this section is to be taken to do so in accordance with the terms of the delegation unless the contrary is shown.
- (7) Nothing in this section limits the ability of the delegator to perform a function through an officer or agent.
- (8) In subsections (3) and (6A) —
CEO means chief executive officer;
local government employee, in relation to a local government, means a person employed by the local government under the Local Government Act 1995 section 5.36.

Bush Fires Act 1954

48 Delegation by Local Government

- (1) A local government may, in writing, delegate to its chief executive officer the performance of any of its functions under this Act.
- (2) Performance by the chief executive officer of a local government of a function delegated under subsection (1) —
 - (a) is taken to be in accordance with the terms of a delegation under this section, unless the contrary is shown; and
 - (b) is to be treated as performance by the local government.

- (3) A delegation under this section does not include the power to subdelegate.
- (4) Nothing in this section is to be read as limiting the ability of a local government to act through its council, members of staff or agents in the normal course of business.

Policy Implications

As far as possible the Policy Manual should be the source of truth rather than duplicate policy in the delegations register.

Financial Implications – Nil

Economic Implication – Nil

Social Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation;
2. the Officer's Recommendation with additions to, amendment of or deletion of any of the delegations shown in the attached draft delegations register.

Voting Requirements – Absolute Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/121

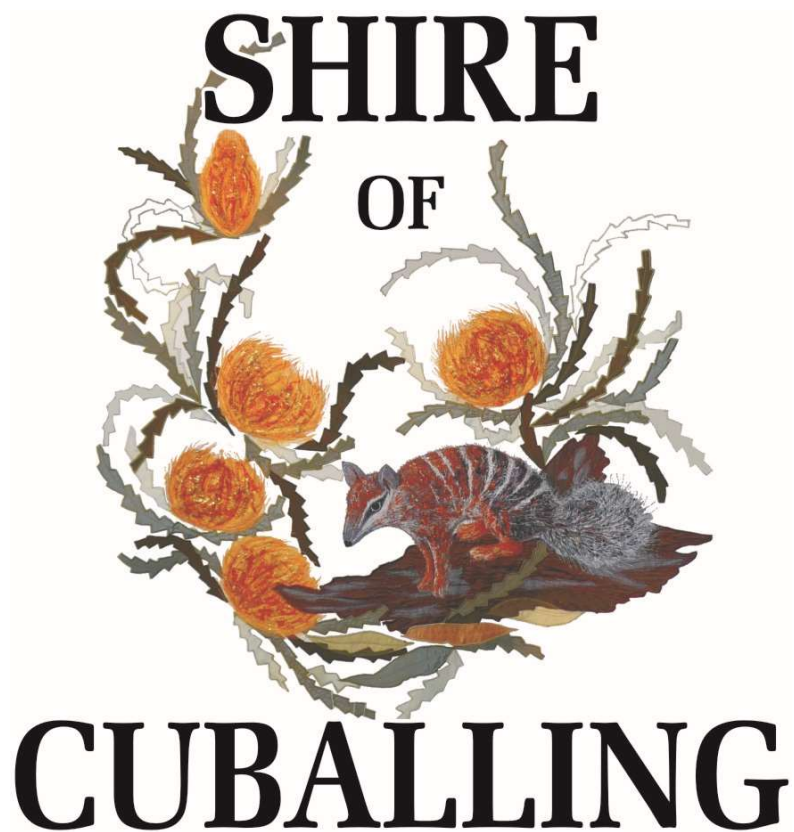
- 1. That Council endorses the draft Shire of Cuballing Delegations Register December 2023, included at Attachment 9.2.5A, as amended.**
- 2. That Council authorises the President pursuant to Section 5.42 (2) of the *Local Government Act 1995* to notify the CEO in writing of the delegations endorsed by Council.**

Moved Cr Harris

Seconded Cr Sexton

CARRIED 5/0

Cr Dowling, Cr Harris, Cr Ballantyne, Cr Kowald, Cr Sexton voted in Favour



DELEGATIONS REGISTER

(Adopted 20 April 2022)

Shire of Cuballing – Delegations Register

Contents

1. ADMINISTRATION	7
A1: Legal Advice	7
A2: Purchase Orders	7
A3: Tender Invitation	7
A4: Media	8
A5: Common Seal	8
A6: Give Notice to Landowners	8
A7: Permission to Conduct Activities on Council Property	8
A8: Liquor Permits	9
A9: Impounding	9
A10: Enter Land in Emergencies	9
A11: Appointment of Authorised Persons – Enforcement and Legal Proceedings	9
A12: Execution of Documents	10
A13: Destruction of Records	10
A18: Industrial Representation	11
A19: Bond Refunds	11
A20: Legal Representation Costs Indemnification	11
A21 – Councillor Attendance at Conferences, Seminars and Workshops	11
2. BUILDING	12
B1: Building Permit	12
B2: Demolition Permit	12
B3: Building Orders	12
B4: Extension of Period of Duration of Occupancy Permit or Building Approval Certificate	13
B5: Grant of Occupancy Permit, Building Approval Certificate	13
3. HEALTH	13
H1: Offences	13
H2: Itinerant Food Vendors Licence	14
H3: Septic Tank Installations	14
H4: Notices	14
H5: Renewing Licences	14
H6: Administration of Health	15
4. PLANNING	15
P1: Home Occupations	15
P2: Planning	15
P3: Subdivision Clearance	18
P4: Second-hand Fencing	18
5. WORKS	18

Shire of Cuballing – Delegations Register

W1: Roadside Clearing	18
W2: Road Trains/Mass Permits	18
W3: Seed Collection.....	19
W4 Undertaking Private Works.....	19
W5: Temporary Road Closure.....	19
W6: Temporary Closure of Roads for Public Events.....	20
W7: Tree Safety	20
W8: Sale of Surplus Equipment, Materials and Scrap	20
6. FIRE CONTROL	21
BF1: Roadside Burning	21
BF2: Use of Shire Vehicles during Fire	21
BF3: Extension/Reduction Restricted/Prohibited Burning Periods	21
BF4: Control of Fires	21
BF5: Harvest and Vehicle Movement Bans	22
BF6: Fire Breaks	22
BF7: Bush Fires Act Infringements	23
7. FINANCE.....	23
F1: Outstanding Debtors	23
F2: Investment of Funds.....	24
F3: Payment of Accounts	24
F6: Cost Recovery.....	24
F7: Assistance to Community Organisations and Events.....	25
F8: Rates	25
F9: Insurance – Public Liability Claims	26
F10: Disposal of Impounded and Abandoned Vehicles	26
F11: Approve Issue of Credit Cards or Fuel Cards	26
8. STAFF	27
S1: Conferences, Seminars And Training Courses.....	27
S2 Appointment of Staff.....	27
S3: Authorisation to Appoint Acting Chief Executive Officer.....	27
Error! Hyperlink reference not valid.1.....	ADMINISTRATION
—Error! Bookmark not defined.4	
Error! Hyperlink reference not valid.A1:.....	Legal Advice
—Error! Bookmark not defined.4	
Error! Hyperlink reference not valid.A2:.....	Purchase Orders
—Error! Bookmark not defined.4	
Error! Hyperlink reference not valid.A3:.....	Tender Invitation
—Error! Bookmark not defined.4	
Error! Hyperlink reference not valid.A4:.....	Media
—Error! Bookmark not defined.4	

Shire of Cuballing – Delegations Register

Error! Hyperlink reference not valid.A5:Common Seal Error! Bookmark not defined.5	
Error! Hyperlink reference not valid.A6:Give Notice to Landowners Error! Bookmark not defined.5	
Error! Hyperlink reference not valid.A7:Permission to Conduct Activities on Council Property..... Error! Bookmark not defined.5	
Error! Hyperlink reference not valid.A8:Liquor Permits Error! Bookmark not defined.5	
Error! Hyperlink reference not valid.A9:Impounding Error! Bookmark not defined.6	
Error! Hyperlink reference not valid.A10:Enter Land in Emergencies Error! Bookmark not defined.6	
Error! Hyperlink reference not valid.A11:Appointment of Authorised Persons – Enforcement and Legal Proceedings..... Error! Bookmark not defined.6	
Error! Hyperlink reference not valid.A12:Execution of Documents Error! Bookmark not defined.7	
Error! Hyperlink reference not valid.A13:Destruction of Records Error! Bookmark not defined.7	
Error! Hyperlink reference not valid.A18:Industrial Representation Error! Bookmark not defined.7	
Error! Hyperlink reference not valid.A19:Bond Refunds Error! Bookmark not defined.7	
Error! Hyperlink reference not valid.A20:Legal Representation Costs Indemnification Error! Bookmark not defined.8	
Error! Hyperlink reference not valid.A21 – Councillor Attendance at Conferences, Seminars and Workshops..... Error! Bookmark not defined.8	
Error! Hyperlink reference not valid.2.....BUILDING Error! Bookmark not defined.8	
Error! Hyperlink reference not valid.B1.....Building Permit Error! Bookmark not defined.8	
Error! Hyperlink reference not valid.B2:Demolition Permit Error! Bookmark not defined.8	
Error! Hyperlink reference not valid.B3:Building Orders Error! Bookmark not defined.8	
Error! Hyperlink reference not valid.B4: ... Extension of Period of Duration of Occupancy Permit or Building Approval Certificate..... Error! Bookmark not defined.9	
Error! Hyperlink reference not valid.B5: ...Grant of Occupancy Permit, Building Approval Certificate..... Error! Bookmark not defined.9	
Error! Hyperlink reference not valid.3.....HEALTH Error! Bookmark not defined.9	
Error! Hyperlink reference not valid.H1.....Offences Error! Bookmark not defined.9	
Error! Hyperlink reference not valid.H2:Itinerant Food Vendors Licence Error! Bookmark not defined.10	
Error! Hyperlink reference not valid.H3:Septic Tank Installations Error! Bookmark not defined.10	

Shire of Cuballing – Delegations Register

Error! Hyperlink reference not valid.H4:	Notices
Error! Bookmark not defined.10	
Error! Hyperlink reference not valid.H5:	Renewing Licences
Error! Bookmark not defined.10	
Error! Hyperlink reference not valid.H6:	Administration of Health
Error! Bookmark not defined.14	
Error! Hyperlink reference not valid.4:	PLANNING
Error! Bookmark not defined.14	
Error! Hyperlink reference not valid.P1:	Home Occupations
Error! Bookmark not defined.14	
Error! Hyperlink reference not valid.P2:	Planning
Error! Bookmark not defined.14	
Error! Hyperlink reference not valid.P3:	Subdivision Clearance
Error! Bookmark not defined.13	
Error! Hyperlink reference not valid.P4:	Second hand Fencing
Error! Bookmark not defined.14	
Error! Hyperlink reference not valid.5:	WORKS
Error! Bookmark not defined.14	
Error! Hyperlink reference not valid.W1:	Roadside Clearing
Error! Bookmark not defined.14	
Error! Hyperlink reference not valid.W2:	Road Trains/Mass Permits
Error! Bookmark not defined.14	
Error! Hyperlink reference not valid.W3:	Seed Collection
Error! Bookmark not defined.14	
Error! Hyperlink reference not valid.W4:	Undertaking Private Works
Error! Bookmark not defined.15	
Error! Hyperlink reference not valid.W5:	Temporary Road Closure
Error! Bookmark not defined.15	
Error! Hyperlink reference not valid.W6:	Temporary Closure of Roads for Public Events
Error! Bookmark not defined.15	
Error! Hyperlink reference not valid.W7:	Tree Safety
Error! Bookmark not defined.15	
Error! Hyperlink reference not valid.W8:	Sale of Surplus Equipment, Materials and Scrap
Error! Bookmark not defined.16	
Error! Hyperlink reference not valid.6:	FIRE CONTROL
Error! Bookmark not defined.16	
Error! Hyperlink reference not valid.BF1:	Roadside Burning
Error! Bookmark not defined.16	
Error! Hyperlink reference not valid.BF2:	Use of Shire Vehicles during Fire
Error! Bookmark not defined.16	
Error! Hyperlink reference not valid.BF3:	Extension/Reduction Restricted/Prohibited Burning Periods
Error! Bookmark not defined.16	
Error! Hyperlink reference not valid.BF4:	Control of Fires
Error! Bookmark not defined.17	
Error! Hyperlink reference not valid.BF5:	Harvest Bans
Error! Bookmark not defined.17	

Shire of Cuballing – Delegations Register

[Error! Hyperlink reference not valid.BF6:.....Fire Breaks](#)
[Error! Bookmark not defined.17](#)

[Error! Hyperlink reference not valid.BF6:.....Bush Fires Act Infringements](#)
[Error! Bookmark not defined.17](#)

[Error! Hyperlink reference not valid.7.....FINANCE](#)
[Error! Bookmark not defined.18](#)

[Error! Hyperlink reference not valid.F1:.....Outstanding Debtors](#)
[Error! Bookmark not defined.18](#)

[Error! Hyperlink reference not valid.F2:.....Investment of Funds](#)
[Error! Bookmark not defined.18](#)

[Error! Hyperlink reference not valid.F3:.....Payment of Accounts](#)
[Error! Bookmark not defined.19](#)

[Error! Hyperlink reference not valid.F6:.....Cost Recovery](#)
[Error! Bookmark not defined.19](#)

[Error! Hyperlink reference not valid.F7:.....Assistance to Community Organisations and Events](#)
[Error! Bookmark not defined.19](#)

[Error! Hyperlink reference not valid.F8:.....Rates](#)
[Error! Bookmark not defined.19](#)

[Error! Hyperlink reference not valid.F9:.....Insurance – Public Liability Claims](#)
[Error! Bookmark not defined.20](#)

[Error! Hyperlink reference not valid.F10:.....Disposal of Impounded and Abandoned Vehicles](#)
[Error! Bookmark not defined.20](#)

[Error! Hyperlink reference not valid.F11: Approve Issue of Credit Cards or Fuel Cards](#)
[Error! Bookmark not defined.21](#)

[Error! Hyperlink reference not valid.8.....STAFF](#)
[Error! Bookmark not defined.24](#)

[Error! Hyperlink reference not valid.S1: ...Conferences, Seminars And Training Courses](#)
[Error! Bookmark not defined.24](#)

[Error! Hyperlink reference not valid.S3: Authorisation to Appoint Acting Chief Executive Officer](#)
[Error! Bookmark not defined.24](#)

Shire of Cuballing – Delegations Register

1. ADMINISTRATION

A1: Legal Advice

The Chief Executive Officer is delegated the authority to appoint legal counsel and obtain advice, assistance and opinions as the Chief Executive Officer deems necessary in the exercise of the management of the Shire of Cuballing with all legal advice received to be made available at the next Council meeting.

Guidelines

This delegation is subject to sufficient provision having been made in Council's budget for any expenses to be incurred.

Reference: Local Government Act 1995 section 5.42

Confirmed 20 December 2023

A2: Purchase Orders

The Chief Executive Officer is delegated the authority to issue Purchase Orders for goods or services on behalf of the Shire of Cuballing.

Guidelines

Issuing of a Council order is only permitted where sufficient funds have been allocated in Council's budget and the mode of purchase is in accordance with Council's Purchasing Policies.

Reference: Local Government Act 1995 section 5.42

On Delegation to the following officers in the following manner:
Deputy Chief Executive Officer
Manager Works & Services
Administration Officer
Works Supervisor

Conditions: Purchasing Limits will be as set out in Council Policy 2.2 Purchasing Policy.

Amended 21 April 2022
Confirmed 20 December 2023

A3: Tender Invitation

The Chief Executive Officer is delegated the authority to call Tenders to supply goods and/or services for all budgeted items.

Objective: To expedite the purchase of goods and services.

Reference: Local Government Act 1995 sections 3.57 & 5.42.
Local Government (Functions and General) Regulations 11.

Confirmed 20 December 2023

Shire of Cuballing – Delegations Register

A4: Media

The Chief Executive Officer is delegated the authority for the publicity of Council activities through the media.

Reference: Local Government Act 1995 section 5.42
Shire of Cuballing Policy 1.6

Conditions: Does not include speaking on behalf of Council. Per Section 2.8 of the Act this function belongs to the President.

Amended 21 April 2022
Confirmed 20 December 2023

A5: Common Seal

The Chief Executive Officer is delegated the authority to affix Common Seal (witnessed by President and CEO) to documents to be executed by the Shire of Cuballing where such documents are consistent and in accord with resolutions of Council, subject to Council being notified of executed documents in a timely manner.

Reference: Local Government Act 1995 sections 5.42, 9.49A(2) & 9.49A(4)
Shire of Cuballing Standing Orders Local Law 1998, Clause 19.1

Confirmed 20 December 2023

A6: Give Notice to Landowners

The CEO is delegated authority to issue notices to landowners and /or occupiers to do any of the things specified in Schedule 3.1 of the Act

Reference: Local Government Act 1995 section 3.26

New 21 April 2022
Confirmed 20 December 2023

A7: Permission to Conduct Activities on Council Property

The Chief Executive Officer is delegated authority to grant permission to conduct activities on Council Property.

Objective: To expedite the Council approval process

Reference: Local Government Act 1995 section 5.42(1)
Shire of Cuballing Local Government Property Local Law 2018

On Delegation: Deputy Chief Executive Officer

Amended 21 April 2022
Confirmed 20 December 2023

Shire of Cuballing – Delegations Register

A8: Liquor Permits

The Chief Executive Officer is delegated the authority to determine applications for the consumption and sale of liquor on property under the care, control and management of the Shire of Cuballing.

Objective: To expedite the Council approval process

Reference: Local Government Act 1995 section 5.42(1)
Liquor Control Act 1988 sections 59 & 119
Shire of Cuballing Local Government Property Local Law 2018

Amended 21 April 2022
Confirmed 20 December 2023

A9: Impounding

The Chief Executive Officer is delegated the authority to exercise power in relation to the removal and impoundment of any goods which are involved in any contravention that can lead to impoundment, and to use reasonable force in the exercise of this power.

Objective: To expedite good governance.

Reference: Local Government Act 1995 section 3.39 and Part 3.

Confirmed 20 December 2023

A10: Enter Land in Emergencies

The Chief Executive Officer is delegated the authority to:

1. sign and issue Notices of Entry;
2. in the event of an emergency enter land, premises or thing immediately and without notice and perform any of its functions as it considers appropriate to deal with the emergency; and
3. exercise reasonable force to gain entry to land in the event of an emergency.

Reference: Local Government Act 1995 section 3.32 and 3.34

Confirmed 20 December 2023

A11: Appointment of Authorised Persons – Enforcement and Legal Proceedings

The Chief Executive Officer is delegated the authority to appoint:

1. persons pursuant to section 9.29 of the Local Government Act 1995, to represent the Shire of Cuballing generally in proceedings in the court of petty sessions and Local Court.

Shire of Cuballing – Delegations Register

2. under section 9.10 of the Local Government Act 1995 persons or classes of persons to be authorised for the purposes of performing particular functions.
3. under section 3.24 of the Local Government Act 1995 any person to exercise the powers given to a Local Government under Subdivision 2 of Division 3 of Part 3 of the Act.
4. under section 3.39 of the Local Government Act any person to exercise the powers given to a Local Government under subdivision 4 of Division 3 of Part 3 of the Act.
5. persons or classes of persons in relation to enforcement and legal proceedings.

Reference:

Local Government Act 1995 sections 3.24, 3.39, 9.10, 9.16

Local Government (Miscellaneous Provisions) Act 1960

Caravan Parks and Camping Grounds Act 1995

Cat Act 2011;

Cemeteries Act 1986;

Control of Vehicles (Off road Areas) Act 1978

Dog Act 1976

Food Act 2008 126.(13)

Public Health Act 2016 s24, 312

Health (Miscellaneous Provisions) Act 1911

Any subsidiary legislation made under an Act referred to above

Any written law prescribed for the purposes of his section 9.10(1) & (2) of the Local Government Act

Amended 21 April 2022
Confirmed 20 December 2023

A12: Execution of Documents

The Chief Executive Officer is delegated the authority to prepare the necessary documentation taking into account any specific or policy requirements of Council and arrange for execution of the contract documents where:

1. the Council has authorised entering into a formal contract, or
2. a formal contract is authorised under a delegated authority from the Council, or
3. a formal contract is considered necessary by the Chief Executive Officer as part of the day to day operation of the Council;

Reference: Local Government Act 1995 section 5.42

Confirmed 20 December 2023

A13: Destruction of Records

The Chief Executive Officer is delegated the authority to destroy records in accordance with Council's Record Keeping Plan.

Shire of Cuballing – Delegations Register

Reference: Shire of Cuballing Record Keeping Plan
State Records Act 2000
State Records Office's General Disposal Authority for Local Government Records

Confirmed 20 December 2023

A18: Industrial Representation

The Chief Executive Officer is delegated the authority to sign an employer's warrant for representation on industrial awards and to appear on the Shire of Cuballing's behalf.

Reference: Local Government Act 1995 sections 5.42

Confirmed 20 December 2023

A19: Bond Refunds

The Chief Executive Officer is delegated the authority to refund bond monies where all conditions of approval have been met, with the aggrieved applicant having a right of appeal to Council.

Objective: To expedite the Council approval process

Reference: Local Government Act 1995 section 5.42(1)
Local Government Property Local Law 2018

On Delegation: Deputy Chief Executive Officer

Confirmed 20 December 2023

A20 Legal Representation Costs Indemnification

The Chief Executive Officer is delegated the authority to approve urgent legal advice for Councillors and Staff.

Objective To ensure that Staff and Council are protected

Reference: Local Government Act 1995, Section 6.7(2)

Conditions: Subject to the provisions of Council Policy 1.6 Legal Representation Costs Indemnification

New 21 April 2022

Confirmed 20 December 2023

A21 – Councillor Attendance at Conferences, Seminars and Workshops

Shire of Cuballing – Delegations Register

The CEO is delegated authority to determine the attendance of a Councillor at a conference, seminar, training course or meeting.

Reference: Local Government Act 1995 section 5.42

Conditions: Subject to the provisions of Council Policy 3.11 Councillor Attendance at Conferences, Seminars or Workshops

New 21 April 2022
Confirmed 20 December 2023

2. BUILDING

B1 Building Permit

The Chief Executive Officer is delegated the authority to approve or refuse plans and specifications submitted under section 20 of the Building Act.

Reference: Building Act 2011 Sections 20, 22, 127

On Delegation: Principal Environmental Health Officer/Building Surveyor

Confirmed 20 December 2023

B2: Demolition Permit

The Chief Executive Officer is delegated the authority to approve or refuse plans and specifications submitted under section 21 of the Building Act.

Reference: Building Act 2011 Sections 21, 22, 127

On Delegation: Principal Environmental Health Officer/Building Surveyor

Confirmed 20 December 2023

B3: Building Orders

The Chief Executive Officer is delegated authority to:

1. make building orders pursuant to section 110 of the Building Act 2011 in relation to: -
 - a. Building work;
 - b. Demolition work; or
 - c. An existing building or incidental structure; and
2. revoke building orders pursuant to section 117 of the Building Act 2011

Reference: Building Act 2011 Sections 110, 117, 127

On Delegation: Principal Environmental Health Officer/Building Surveyor

Shire of Cuballing – Delegations Register

Confirmed 20 December 2023

B4: Extension of Period of Duration of Occupancy Permit or Building Approval Certificate

The Chief Executive Officer is delegated the authority to approve or refuse to approve applications submitted under section 65 of the Building Act

Reference: Building Act 2011 Section 65, 127

On Delegation: Principal Environmental Health Officer/Building Surveyor

Confirmed 20 December 2023

B5: Grant of Occupancy Permit, Building Approval Certificate

The Chief Executive Officer is delegated the authority to approve or refuse plans and specifications submitted under section 58 of the Building Act 2011.

Reference: Building Act 2011 Section 58, 127

On Delegation: Principal Environmental Health Officer/Building Surveyor

Confirmed 20 December 2023

3. HEALTH

H1 Offences

The Chief Executive Officer is delegated the authority to to issue notices, serve direction and take actions on behalf of Council which is authorised by the Health Act 1911 or its subordinate legislation, conditional upon such action being reported to Council at its next held full meeting.

Reference: The Food Act 2008 126.(13)
The Public Health Act 2016 s24, 312
The Health (Miscellaneous Provisions) Act 1911

Shire of Cuballing Health Local Law 2007

On Delegation: Principal Environmental Health Officer/Building Surveyor

Amended 21 April 2022
Confirmed 20 December 2023

Shire of Cuballing – Delegations Register

H2: Itinerant Food Vendors Licence

The Chief Executive Officer is delegated the authority to issue Itinerant Food Vendors Licence in accordance with the requirements of the Health Act and Shire of Cuballing Health Local Law.

Objective: To expedite the consideration of vendors' licence applications.

Reference: Local Government Act 1995 section 5.42
The Food Act 2008 126.(13)
Shire of Cuballing Health Local Law 2007

On Delegation: Principal Environmental Health Officer/Building Surveyor

Amended 21 April 2022
Confirmed 20 December 2023

H3: Septic Tank Installations

That the Chief Executive Officer is delegated the authority to approve septic tanks and other apparatus for the treatment of sewage and disposal of effluent and liquid waste.

Reference: Health (Miscellaneous Provisions) Act 1911 Section 107(2)(a)

On Delegation: Principal Environmental Health Officer/Building Surveyor

Amended 21 April 2022
Confirmed 20 December 2023

H4: Notices

The Chief Executive Officer is delegated the authority to issue notices to owners and occupiers of land requiring certain things to be done by the owner or occupier of that land.

Reference: Local Government Act 1995 section 3.25
Health (Miscellaneous Provisions) Act Parts IV, V, VI, VII, VIIA, IX, XV
Food Act 2008, Part 6

On Delegation: Principal Environmental Health Officer/Building Surveyor

Amended 21 April 2022
Confirmed 20 December 2023

H5: Renewing Licences

The Chief Executive Officer is delegated the authority to renew all licences provided the circumstances of the original licence have not substantially altered.

Reference: The Food Act 2008 126.(13)
The Public Health Act 2016 s24, 312

Shire of Cuballing – Delegations Register

The Health (Miscellaneous Provisions) Act 1911

On Delegation: Principal Environmental Health Officer/Building Surveyor

Amended 21 April 2022
Confirmed 20 December 2023

H6: Administration of Health

The Chief Executive Officer is delegated the authority to exercise and discharge the powers and functions of the Shire of Cuballing under the Health Act 1911 relating to:

- forming of opinions and making of declarations;
- the granting and issue of licenses, permits, certificates and approval;
- the issue of notices, orders and requisitions and the carrying out and putting into effect of notices, orders and requisitions; and
- the ordering and authorisation of legal proceedings for breaches of the The Food Act 2008, the Public Health Act 2016, or the Health (Miscellaneous Provisions) Act 1911 , all subsidiary regulations and local laws.

Reference: The Food Act 2008 126.(13)
The Public Health Act 2016 s24, 312
The Health (Miscellaneous Provisions) Act 1911
Shire of Cuballing Health Local Law 2007

On Delegation: Principal Environmental Health Officer/Building Surveyor

Amended 21 April 2022
Confirmed 20 December 2023

4. PLANNING

P1: Home Occupations

The Chief Executive Officer is delegated authority to approve the issue of Home Occupation Licence subject to compliance with Shire of Cuballing Town Planning Scheme No 2.

Reference: Local Government Act 1995 section 5.42
Shire of Cuballing Town Planning Scheme No 2

Confirmed 20 December 2023

P2: Planning

The Chief Executive Officer is delegated authority for:

Shire of Cuballing – Delegations Register

1. Requirements for Public Notice

- 1.1 Making a determination on the form or forms of public notice to be given of a proposed development, scheme amendment, road closure or other proposal where the Local Planning Scheme or other legislation requires that such public notice be given and give such notice.
- 1.2 Making a determination to require that public notice of a development to be given in accordance with Local Planning Scheme where such notice is considered to be in the public interest.

2. Approval of Permitted “P” and Incidental Uses

Making a determination on all “P” and Incidental uses where a proposed development is generally in accordance with the Local Planning Scheme, Local Planning Strategy, Council policies and is consistent with guiding precedent approvals.

3. Residential Design Code Matters

Making a determination on any matter required to be determined under the Residential Design Codes including where an exercise of discretion is required, provided that appropriate notice of the proposed development is given to adjoining properties where it is required or is considered to have the potential to adversely affect the amenity of an adjoining property.

4. Minor Modification of Planning Determinations

Making modifications to planning approvals where:

- 4.1 the modification conforms to the relevant Local Planning Scheme objectives and policies;
- 4.2 the modification does not have a detrimental effect on the amenity of the locality; and
- 4.3 the extension to a development approval is to a maximum of 2 years.

NOTES:

- Where consent of abutting landowners was required for the original application, then the modification should also be referred to abutting landowners for comment where the modification requires a substantial variation from the original application.
- Where the original application was required to be the subject of public notice under the relevant Local Planning Scheme or the Residential Design Codes, then (if the modification is considered substantial) the modification will need a new public notice readvertised in accordance with the Local Planning Scheme or the Residential Design Codes.

5. Dealing with Subdivisions

Making recommendations to the Western Australian Planning Commission in respect of applications or other matters relating to Subdivision, Boundary Adjustment, Amalgamation and Strata Titling where such matters are in accordance with the Local Planning Scheme, Local Planning Strategy, Council Policies and established precedent, including minor variations to approved subdivisions and clearance of conditions provided appropriate consultation with other Council Officer’s is carried out.

6. Dealing with Scheme Amendments

Shire of Cuballing – Delegations Register

- 6.1 Requiring modifications to Local Planning Scheme Amendment documents to ensure that all documents are maintained at a consistent high quality and the information contained within the document addresses all issues considered relevant and will enable the public and referral agencies to fully understand the Amendment.
- 6.2 Accepting modifications to Local Planning Scheme Amendment documents required by the Western Australian Planning Commission or the Minister for Planning at any stage throughout the Scheme Amendment process.
- 6.3 Respond in writing to scheme amendment requests. Based on Council resolution, the CEO to set out that support for scheme amendment requests should cover multiple lots or a precinct compared to an individual lot, unless the site subject to the scheme amendment request is a considerable area or the applicant provides suitable justification for the proposal to the satisfaction of the Council.

7. Legal Proceedings

- 7.1 all matters relating to Planning Infringement Notices including sections 228, 229, 230 and 231 of the Planning and Development Act
- 7.2 Taking all necessary action against owners or occupiers of properties to cease illegal uses, comply with the Local Planning Scheme and/or comply with conditions of Development Approval, including instituting prosecution proceedings under the Planning and Development Act, in the Court in its summary jurisdiction.
- 7.3 Represent Council, or appoint appropriate representatives, where necessary at prosecutions, appeals and enquiries pertaining to the enforcement of the provisions of the Planning and Development Act and the implementation of Council's Local Planning Scheme

8. Miscellaneous Matters

- 8.1 Electing to return or defer consideration of incomplete and unsatisfactory applications for planning consent.
- 8.2 Granting variations to relevant Planning Policies and provisions of the Residential Design Codes on Building Licence applications (where the application is exempt from the requirement to gain planning approval under the Residential Design Codes and/or the Local Planning Scheme).
- 8.4 Provision of written and verbal responses to planning appeals, mediated settlements resulting from appeals and Western Australian Planning Commission requests for reconsideration.
- 8.5 Prepare submissions and correspondence to government agencies and other organisations where consistent with the Local Planning Scheme, Local Planning Strategy, Council policies and guiding precedent approvals.

9. Right to have matter heard By Council

Where an applicant disputes or has issue with a planning determination made in accordance with this delegation, it will be a matter of right for the applicant to request that the matter be reconsidered by Council, provided the exercise of such right does not limit any other right of appeal that exists in Law.

10. Matters that may be of significant financial interest to Council

Despite other indications in this delegation, it is required that any planning matter that may have significant impact on Council infrastructure is to be determined by the Council.

Reference: Local Government Act 1995 section 5.42

Shire of Cuballing – Delegations Register

Confirmed 20 December 2023

P3: Subdivision Clearance

The Chief Executive Officer is delegated the authority to endorse subdivision referral proformas and to certify the compliance with subdivision conditions when satisfied that suitable arrangements have been made.

Reference: Local Government Act 1995 section 5.42
Town Planning and Development Act 1928 part III Sections 20 and 24

Confirmed 20 December 2023

P4: Second-hand Fencing

The Chief Executive Officer is delegated the authority to approve the use of second-hand material for fencing.

Reference: Local Government Act 1995 section 5.42

Confirmed 20 December 2023

5. WORKS

W1: Roadside Clearing

The Chief Executive Officer is delegated the authority to permit clearing of roadside vegetation

Guideline Any application must comply with legislation and Council Policy.

Reference: Local Government Act 1995 section 5.42
Environmental Protection (Clearing of Native Vegetation) Regulations 2004
Shire of Cuballing Policy 5.18

On Delegation *Manager Works and Services*

Confirmed 20 December 2023

W2: Road Trains/Mass Permits

The Chief Executive Officer is delegated the authority to approve Restricted Access vehicles (RAV) access, on low volume roads within the Shire of Cuballing.

Shire of Cuballing – Delegations Register

Guideline An approval provided under this delegation must comply with Council Policy.

Reference: Local Government Act 1995 section 5.42

On Delegation *Manager Works & Services*

Confirmed 20 December 2023

W3: Seed Collection

The Chief Executive Officer is delegated the authority to permission for wildflower picking and native seed collection on Shire of Cuballing property and reserves vested in or under the control of the Shire of Cuballing.

Guidelines

Any permission will be subject to the applicant obtaining necessary permits and or licenses from the Department of Biodiversity Conservation and Attractions and abiding by any conditions imposed..

Reference: Local Government Act 1995 section 5.42

On Delegation *Manager Works & Services*

Amended 21 April 2022
Confirmed 20 December 2023

W4 Undertaking Private Works

The Chief Executive Officer is delegated the authority to accepting or rejecting private works.

Reference: Local Government Act 1995 section 5.42(1)

On Delegation *Manager Works & Services for Private Works that are up to two full day in length.*
Works Supervisor for Private Works that are up to one full day in length.

Confirmed 20 December 2023

W5: Temporary Road Closure

The Chief Executive Officer is delegated the authority to temporarily close roads during adverse weather conditions.

Reference: Local Government Act 1995 section 3.50

On Delegation *Manager Works & Services*

Confirmed 20 December 2023

Shire of Cuballing – Delegations Register

W6: Temporary Closure of Roads for Public Events

The Chief Executive Officer is delegated the authority to determine applications for the temporary closure of roads for public events.

Guidelines

The determination shall be in accordance with provisions of the Road Traffic (Events on Roads) Regulations 1991 and the Local Government Act 1995 and shall, when approved by the Chief Executive Officer, contain the following conditions:

1. The closure is to be advertised in a local newspaper.
2. Arrangements are to be made for appropriate signposting to effect the closure.
3. The applicant is to take out a Public Risk Insurance policy which indemnifies Council against any damages claims and a copy of the Policy is to be provided to Council.
4. The applicant is to notify the Police and Emergency Services and ensure that whilst the event is in progress, satisfactory arrangements are made to allow access to premises by Emergency Services.

The Chief Executive Officer may determine additional conditions to be imposed on any approvals issued.

Reference: Local Government Act 1995 section 3.50

Confirmed 20 December 2023

W7: Tree Safety

The Chief Executive Officer is delegated the authority to issue an order to make a tree safe on private land and to enter that property to make a tree safe.

Reference: Local Government Act 1995 section 5.42

On Delegation Manager Works & Services

Confirmed 20 December 2023

W8: Sale of Surplus Equipment, Materials and Scrap

The Chief Executive Officer is delegated the authority to sell by the holding of a surplus goods sale at Council's Depot or any other fair means, items of surplus equipment, materials, tools, etc which are no longer required, are outmoded, or are no longer serviceable.

Guidelines

This delegation applies only to items with a sale value less than \$~~50~~52,000.

Reference: Local Government Act 1995 section 5.42

Amended 20 December 2023

Shire of Cuballing – Delegations Register

6. FIRE CONTROL

BF1: Roadside Burning

The Chief Executive Officer is delegated the authority to approve applications for the burning of road verges

Guideline

Any approval will be conditional ~~of being in accordance with Council Policy on the issue of a permit by the Chief Bush Fire Control Officer and subject to all conditions in the permit.~~

Reference: Local Government Act 1995 section 5.42
~~Bush Fires Act Section 18 and 23 Shire of Cuballing Policy 6.4~~

Amended 20 December 2023

BF2: Use of Shire Vehicles during Fire

The Chief Executive Officer is delegated the authority for the use of Council plant and equipment in the event of a fire.

Reference: Local Government Act 1995 section 5.42

On Delegation *Manager Works & Services*

Amended 20 December 2023

BF3: Extension/Reduction Restricted/Prohibited Burning Periods

The Chief Executive Officer is delegated the authority to suspend, amend or vary Prohibited and Restricted burning times.

Guideline

The Chief Executive Officer will exercise this delegation in consultation with the Chief Bush Fire Control Officer.

Reference: Local Government Act 1995 section 5.42
Bush Fire Act 1954 sections 17(7)(a), 17(8), 17(10) & 18(5)(a)
Bush Fire Regulations 1954 regulation 15C

Amended 20 December 2023

BF4: Control of Fires

The Chief Executive Officer is delegated the authority, ~~where Council's volunteer bush fire brigades believe they cannot effectively or safely manage a bush fire incident,~~ to transfer

Shire of Cuballing – Delegations Register

control of that incident to the Department of Fire and Emergency Services (DFES) when circumstances so require.

Guidelines

~~The Shire will support DFES's management of any incident with:~~

- ~~• At least one and preferably more senior shire bushfire control officers will be a member of the Incident Management Team to provide local knowledge and facilitate effective liaison with local firefighting resources; and~~
- ~~• Shire bush firefighting resources, including appliances and volunteers, remaining at the incident and assisting in suppression activities as determined by the Incident Controller. The CEO will consult with the Chief Bush Fire Control Officer and the Incident Controller. The Shire will support the DFES Incident Management Team by making available Bush Fire Control Officers and Shire staff as appropriate and continuing to provide local fire fighting resources.~~

Reference: Bush Fires Act 1954 section 13(4)

On Delegation Chief Bush Fire Control Officer

Amended 20 December 2023

BF5: Harvest and Vehicle Movement Bans

The Chief Executive Officer is delegated the authority to impose harvest and vehicle movement bans.

Guideline

The Chief Executive Officer will exercise this delegation in consultation with the Chief Bush Fire Control Officer.

Reference: Local Government Act 1995 section 5.42
Bush Fire Regulations 1954 regulations 38A, 38C, 39A & 39B

On Delegation Chief Bushfire Control Officer

Amended 20 December 2023

BF6: Fire Breaks

~~The Chief Executive Officer is delegated the authority to enforce Fire Break Orders adopted by the Shire including but not limited to, issuing demand letters; issuing infringements and, undertaking the work at the owner's expense. in liaison with the Chief Bush Fire Control Officer, to resolve fire hazard problems, including where considered necessary, to forward letters demanding the construction of fire breaks and where not complied with, the issuing of contracts for the construction of the break at the land owner's expense.~~

Reference: Local Government Act 1995 section 5.42
Bush Fires Act 1954 sections 33 & 48

On Delegation Chief Bush Fire Control Officer

Amended 20 December 2023

Shire of Cuballing – Delegations Register

BF76: Bush Fires Act Infringements

The Chief Executive Officer is delegated the authority to exercise the Local Government's powers and responsibilities including issuing infringements and mounting prosecutions. issue infringement notices.

Guideline

The Chief Executive Officer will exercise this delegation in consultation with the Chief Bush Fire Control Officer.

Reference: Local Government Act 1995 section 9.16
Bush Fires Act 1954

On Delegation Chief Bush Fire Control Officer

Amended 20 December 2023

7. FINANCE

F1: Outstanding Debtors

The Chief Executive Officer is delegated the authority to write off uncollectable, economically uncollectable or erroneously created debts, in the following manner:

1. Where a Sundry Debtor invoice has:
 - a. a value of less than two hundred and fifty dollars;
 - b. has been outstanding for at least 90 days; and
 - c. in the Chief Executive Officer's opinion, will not be economically practical to pursue payment of the account through the court system;the Chief Executive Officer may approve that the invoice be written off.
2. Where a Sundry Debtor invoice has been raised in error, the Chief Executive Officer may approve that the invoice be cancelled. The circumstances of the error and the corrective action will be fully documented for audit purposes.
3. Where Rates Debtor accounts have a balance less than ten dollars and, in the Chief Executive Officer's opinion, it will not be economically practical to pursue payment of the account through the court system, the Chief Executive Officer may approve that the amount be written off.
4. Where a Rates debtor amount, less than two hundred and fifty dollars, was raised in error, the Chief Executive Officer may approve that the amount be written off.

Reference: Local Government Act 1995 sections 5.42 & 6.12(c)

Confirmed 20 December 2023

Shire of Cuballing – Delegations Register

F2: Investment of Funds

The Chief Executive Officer is delegated the authority to invest surplus funds, trust funds, loan funds and reserve funds after ensuring that sufficient working capital is to be retained, in accordance with Council Policy.

Guideline

The Chief Executive Officer will exercise this delegation in consultation with the Deputy Chief Executive Officer.

Reference: Local Government Act 1995 section 5.42, 6.14
Local Government (Financial Management) Regulations regulation 19
Shire of Cuballing Policy 2.6 Investment Policy

Confirmed 20 December 2023

F3: Payment of Accounts

The Chief Executive Officer is delegated authority to make payments from all Council bank accounts.

Guidelines

Each payment is to be authorised by two members of staff including:

1. one of the Chief Executive Officer, Deputy Chief Executive Officer or Manager Works & Services; and
2. one of either the Chief Executive Officer or Deputy Chief Executive Officer, Administration Officer, Rates Officer or Manager Works & Services.

Each payment from the Municipal Fund or the Trust Fund is to be noted on a list compiled for each month showing -

1. The payee's name;
2. The amount of the payment;
3. The date of the payment; and
4. Sufficient information to identify the transaction.

Reference: Local Government Act 1995 section 5.42
Local Government (Financial Management) Regulations 1996
regulation 12

On Delegation *Deputy Chief Executive Officer*

Confirmed 20 December 2023

F6: Cost Recovery

The Chief Executive Officer is delegated to instigate proceedings to recover costs in Court.

Reference: Local Government Act 1995 section 5.42

Confirmed 20 December 2023

Shire of Cuballing – Delegations Register

F7: Assistance to Community Organisations and Events

The Chief Executive Officer is delegated to determine the level of in-kind assistance provided to community organisations and events.

Guidelines

This assistance may include the use of Shire plant and machinery or the use of employees.

Reference: Local Government Act 1995 section 5.42

Conditions: Subject to Council Policy 5.14 - Use of Council Plant by Community Organisations

Amended 21 April 2022
Confirmed 20 December 2023

F8: Rates

The Chief Executive Officer is delegated the performance of the following functions of the Council:

1. Compile the necessary rate records as specified in Sections 6.39(1) and 6.39(2) of the Local Government Act 1995 and reassess rates payable in accordance with Section 6.40;
2. The service of Notice of Valuation and rates referred to in Section 6.41 of the LGA 1996;
3. Determine the date that a rate or service charge becomes due and payable in accordance with Section 6.50 of the Local Government Act 1995;
4. The exercise of discretion in regard to granting of any extension of time for service of objections to the Rate Book 6.76(4) of the LGA 1996;
5. The recovery of rates and service charges pursuant to the provisions of Sections 6.54 to 6.62 of the Local Government Act 1995;
6. Entering into a written agreement in accordance with 6.49 of the LGA 1996 for the payment of rates and service charges;
7. Lodge caveats on land where the rates are in arrears and it is considered that the interests of the Council should be protected and the subsequent withdrawal of caveats once arrears of rates have been settled in accordance with 6.64(3) of the LGA 1996;
8. Allow or disallow in accordance with Section 6.76(5) any objection to the rate record lodged under Section 6.76(1) and to serve notice of the decision and a statement of reasons for the decision upon the person lodging the objection in accordance with Section 6.76(6); and
9. Extend the period of time for receipt of a notice under Section 6.77 and to refer notices received under Sections 6.77 and 6.78 to a Land Valuation Tribunal (Section 6.79).

Reference: Local Government Act 1995 section 5.42

Shire of Cuballing – Delegations Register

On Delegation: Deputy Chief Executive Officer the recovery of rates and service charges pursuant to the provisions of Sections 6.54 to 6.62 of the Local Government Act 1995.

Confirmed 20 December 2023

F9: Insurance – Public Liability Claims

The Chief Executive Officer is delegated authority to consider claims against Council for property damage that does not exceed the insurance policy excess levels, and to accept or deny liability on behalf of Council.

Guidelines

In cases where liability is accepted, payment may only be made up to the value of Council's relevant insurance excess amount and then only upon receipt of a release form.

Reference: Local Government Act 1995 section 5.42

Confirmed 20 December 2023

F10: Disposal of Impounded and Abandoned Vehicles

The Chief Executive Officer is delegated authority to sell impounded or abandoned vehicles with an estimated value less than \$10,000.

Reference: Local Government Act 1995 section 5.42

Conditions: Subject to the provisions of Council Policy 5.15 - Impounding and Disposal of Abandoned Vehicles

Amended 21 April 2022

Confirmed 20 December 2023

F11: Approve Issue of Credit Cards or Fuel Cards

The Chief Executive Officer is delegated authority to approve the issue of Credit Cards or Fuel Cards to Council Staff.

Reference: Local Government Act 1995 section 5.42
Local Government (Financial Management) Regulations 1996 regulation 12

Conditions: Subject to Council Policies 2.9 - Credit Cards and 2.10 – Fuel Cards

New 21 April 2022

Confirmed 20 December 2023

Shire of Cuballing – Delegations Register

8. STAFF

S1: Conferences, Seminars And Training Courses

The Chief Executive Officer is delegated authority to approve the attendance by council staff at conferences, seminars and training courses where attendance will enhance the professional development of the officer, provide benefits to Council and is relevant to the duties and responsibilities of the officer.

Guidelines

This delegation is subject to sufficient provision having been made in Council's budget for any expenses to be incurred.

On Delegation *Manager Works & Services, Deputy Chief Executive Officer for conferences, seminars and training courses that are to be attended by staff under their responsibility that does not require Council incurring accommodation expenses.*

Confirmed 20 December 2023

S2 Appointment of Staff

Removed 21 April 2022

S3: Authorisation to Appoint Acting Chief Executive Officer

The Chief Executive Officer is delegated the authority to appoint either the Deputy Chief Executive Officer or the Manager Works and Services to be Acting Chief Executive Officer during the absence of the Chief Executive Officer.

Objective: To expedite the Council appointment process for an Acting Chief Executive Officer.

Reference: Local Government Act 1995 section 5.42(1)

Conditions: Subject to the provisions of Council Policy 4.23 - Temporary Employment or Appointment of CEO

Amended 21 April 2022

Confirmed 20 December 2023

9.3 MANAGER OF WORKS AND SERVICES:

Nil at this time

9.4 COMMITTEE REPORTS:

Nil

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

Nil

11. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING:

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/122

1. That Council consider new business of an urgent nature, BEING THE Report on the conduct of the extraordinary election on 16 December 2023. .

Moved Cr Ballantyne

Seconded Cr Kowald

CARRIED 5/0

Cr Dowling, Cr Harris, Cr Ballantyne, Cr Kowald, Cr Sexton voted in Favour

11.1 LATE ITEM Conduct of Extraordinary Election – 16 December 2023

Applicant: Shire of Cuballing

File Ref. No: ADM27

Disclosure of Interest: Nil

Date: 6 December 2023

Author: CEO- Stan Scott

Attachments: Nil

Summary

This report is to brief elected members on the conduct of the election held on 16 December 2023 and to provide an overview of statistics that relate to the election.

Background

The Election was conducted as a result of a shortfall of candidates for the Ordinary Election in October. There were 3 vacancies and only two candidates. This election was to fill the remaining position.

The only polling place for the voting in person election was the Shire Administration.

Comment

A total of 3 staff worked on Election Day. The CEO as Returning Officer worked from 8 am to 7 pm with a two-hour break. There were two other staff, one worked 8 am to 1 pm, the other from 11 am to 7 pm.

Results and statistics

Candidate elected: Steven Sexton
Term of office expires October 2027

Backfill Candidate Deborah Old

Number of Candidates	Total number eligible votes on roll	Total valid votes cast	Total informal votes	Total votes cast	Percentage turnout
2	667	81	1	82	12.3%

Insert further tables for the number of wards.

Consultation

Not applicable.

Statutory environment

For this election the CEO acted as returning officer. The election was conducted on the basis of electors voting in person. Part 4 of the *Local Government Act 1995* and *Local Government (Elections) Regulations 1997* specify the way local government elections are to be conducted.

The subsequent vacancy arising from the resignation of Cr Christensen was not able to be filled as part of the December election as the vacancy arise too late for the statutory steps to be taken between the resignation and the poll day. Further the new backfilling provisions do not apply to this vacancy. Back filling only applies to resignations that occur within a year of election, in other words as part of the same cohort. However, if any of Cr Harris, Cr Ballantyne or Cr Sexton resign before October 2024 the vacancy could be backfilled by Mrs Old.

Financial implications

The only costs for the election were statutory advertising and staffing costs.

There is a further Extraordinary Election scheduled for 8 March 2024 which will involve further staffing and advertising costs.

Strategic implications

The low voter turn out is a concern. It may be as a result of the time of year, but does strengthen the case for postal ordinary elections.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION 2023/123

That Council notes the outcome of the 16 December 2023 Extraordinary Election.

Moved Cr Harris

Seconded Cr Ballantyne

CARRIED 5/0

Cr Dowling, Cr Harris, Cr Ballantyne, Cr Kowald, Cr Sexton voted in Favour

12. CONFIDENTIAL MATTERS:

12.1 CONFIDENTIAL MATTERS:

12.1.1 2023 Australia Day Citizenship Awards

13. NEXT MEETING:

Ordinary Council Meeting, 3.00pm. Wednesday 21 February 2024 at the Shire of Cuballing Council Chambers, Campbell Street, Cuballing

14. CLOSURE OF MEETING: