



PUBLIC ATTACHMENTS

Ordinary Council Meeting

22 March 2022

Public Attachments

Ordinary Council Meeting
SCHEDULE OF ACCOUNTS PAID - FEBRUARY 2023
 22 March 2023

Shire of Victoria Plains

Serial	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
1	EFT11784	03/02/2023	150 Square Pty Ltd	Consultancy - Intergrated Planning & Reporting Final Payment		\$ 6,930.00		
	194	20/01/2023	(formally Solum Wheatbelt Business Solutions)	Consultancy - Intergrated Planning & Reporting Final Payment	\$ 6,930.00			
2	EFT11785	03/02/2023	Ausrecord Pty Ltd	Records management - Archive Labels (number labels roll)		\$ 70.95		
	95547	11/01/2023		Records management - Archive Labels (number labels roll)	\$ 70.95			
3	EFT11786	03/02/2023	Australia Post	Postal Charges - January 2023		\$ 260.56	L	
	1012169349	03/02/2023		Postal Charges - January 2023	\$ 260.56			
4	EFT11787	03/02/2023	Avon Valley Windscreens	Depot - supplied and installed windscreen to plant		\$ 2,044.35		
	4665	12/01/2023		Hino 9T Truck-supplied and installed TG class windscreen	\$ 660.00			
	4664	12/01/2023		Bobcat - supplied and installed TG class windscreen, and 2m class windscreen plus travel	\$ 1,384.35			
5	EFT11788	03/02/2023	Avon Waste	Rubbish Collection to 25 January 2023		\$ 1,843.47		
	54284	27/01/2023		Rubbish Collection to 25 January 2023	\$ 1,843.47			
6	EFT11789	03/02/2023	BOC Limited	Monthly gas container service - Oxygen Industrial, Dissolved Acetylene, Oxygen Medical - January 2023		\$ 44.52		
	4033198030	19/02/2023		Monthly gas container service - Oxygen Industrial, Dissolved Acetylene, Oxygen Medical - January 2023	\$ 44.52			
7	EFT11790	03/02/2023	Bigmate Monitoring Services Pty Ltd	GPS Fleet Monitoring - February 2023		\$ 484.00		
	546672	01/02/2023		GPS Fleet Monitoring - February 2023	\$ 484.00			
8	EFT11791	03/02/2023	Bolgart Hotel	Staff Accomodation - Building Officer		\$ 1,050.00	L	
	96	01/02/2023		Staff Accomodation - Building Officer	\$ 350.00			
	94	01/02/2023		Staff Accomodation - Building Officer	\$ 700.00			
9	EFT11792	03/02/2023	Conway Highbury	Professional services - Review rating report and rating strategy discussion paper; advice on Bush Fire Brigade matters		\$ 1,179.75		
	747	31/01/2023		Professional services - Review rating report and rating strategy discussion paper; advice on Bush Fire Brigade matters	\$ 1,179.75			
10	EFT11793	03/02/2023	Eastern Hills Chainsaws & Mowers	Kubota mower - replaced discharger cover		\$ 130.00		
	49842	07/01/2023		Kubota mower - replaced discharger cover	\$ 130.00			
11	EFT11794	03/02/2023	Fletcher Family Trust T/A Strategic Teams	Temporary CEO - week ending 27/01/23		\$ 3,850.00		
	557	30/01/2023		Temporary CEO - week ending 27/01/23	\$ 3,850.00			
12	EFT11795	03/02/2023	Harvey Norman AV/IT Superstore Midland	Emergency Service Office - 2 wireless all-in-one printer		\$ 1,230.00		
	1882118	24/01/2023		Emergency Service Office - 2 wireless all-in-one printer	\$ 1,230.00			
13	EFT11796	03/02/2023	IT Vision Australia Pty Ltd	Update Synergy Soft play account		\$ 277.20		
	38049	31/01/2023		Update Synergy Soft play account	\$ 277.20			
14	EFT11797	03/02/2023	Jason Signmakers	Signage and guidepost:		\$ 4,453.57		
	233733	14/12/2022		Purchased convex mirror, road warning signs, and traffic cones	\$ 4,381.94			
	234299	12/01/2023		Replaced signage - street name and sign bracket at Fowler Road, Bolgart	\$ 71.63			
15	EFT11798	03/02/2023	LG Best Practices	Staff - Rates Training		\$ 1,650.00		
	22078	20/01/2023		Staff - Rates Training	\$ 1,650.00			
16	EFT11799	03/02/2023	Market Creations Agency Pty Ltd	Staff - Web Training		\$ 154.00		
	412	25/01/2023		Staff - Web Training	\$ 154.00			2

Ordinary Council Meeting

22 March 2023

Serial	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
17	Shire of Victoria Plains EFT11800 3458	03/02/2023 31/01/2023	Nationwide Signs	Community - 10x 300mm x 200mm Landscape Decals Community - 10x 300mm x 200mm Landscape Decals	\$ 440.00	\$ 440.00		
18	EFT11801 604619401 386298690 605152316	03/02/2023 16/12/2022 22/12/2022 11/01/2023	Officeworks	Purchases for Australia Day Event Automatic Hand sanitizer stand Design service for wallbanner - adjustment Media wallbanner	\$ 274.95 -\$ 94.01 \$ 798.00	\$ 978.94		
19	EFT11802 REIMBURSEMENT	03/02/2023 05/01/2023	P C & S E Syred	Australia Day Event - Catering Australia Day Event - Catering	\$ 115.83	\$ 115.83	L	
20	EFT11803 1108	03/02/2023 30/01/2023	Rural Infrastructure Services	Provision of consultancy services for January 2023 for WFSN projects Provision of consultancy services for January 2023 for WFSN projects	\$ 5,976.52	\$ 5,976.52		
21	EFT11804 1013	03/02/2023 27/01/2023	SF Fitzgerald Plumbing & Gas	Mogumber Toilets - disconnected cistern water and waste for urinal and set up waste pipes for new installation Mogumber Toilets - disconnected cistern water and waste for urinal and set up waste pipes for new installation	\$ 1,200.00 \$ 1,200.00	\$ 1,200.00		
22	EFT11805 45	03/02/2023 30/01/2023	Steptoe & Wife Scrap Metal Recycling (Newins Family Trust T/as)	Calingiri/Bolgart Refuse Site Management - 23/01/2023 to 05/02/2023 Calingiri/Bolgart Refuse Site Management - 23/01/2023 to 05/02/2023	\$ 2,961.54 \$ 2,961.54	\$ 2,961.54	L	
23	EFT11806		CANCELLED	Cancelled due to incorrect bank details				
24	EFT11807 388617 31012023	09/02/2023 30/01/2023 31/01/2023	Bolgart Rural Merchandise	Monthly purchases - January 2023 Catering for Australia Day Event at Bolgart Sports Club 26/1/2023 Depot - maintenance items and unleaded fuel	\$ 522.70 \$ 412.95	\$ 935.65	L	
25	EFT11808 5022 50024 50021 50023 50020	09/02/2023 01/02/2023 01/02/2023 01/02/2023 01/02/2023 07/02/2023	Calingiri Auto Centre (The Trustee for R J Glass	Repairs of plant: Hino 9T Truck-fabricated, painted and installed custom spotlight bracket, and installed spotlights and wiring harness Depot Fuel tank - disconnected and removed fuel browsers Canter Ttop-replaced and fitted left & right hand side tie rods Hino 9T Tip truck - steel for fabrication of custom made brackets for spotlights Canter Ttop-removed and replaced right hand front indicator assembly, and left and right hand shock absorbers	\$ 573.10 \$ 275.00 \$ 473.00 \$ 137.50 \$ 1,036.20	\$ 2,494.80	L	
26	EFT11809 4213	09/02/2023 30/01/2023	Canine Control	Provision of Ranger Services Supply cat & dog registration tags until 2030 Provision of Ranger Services Supply cat & dog registration tags until 2030	\$ 1,106.60 \$ 1,106.60	\$ 1,106.60		
27	EFT11810 2223017	09/02/2023 09/02/2023	Dallywater Consulting	Environmental Health Officer Services-19 January 2023 to 8 February 2023 Environmental Health Officer Services-23 January 2023 to February 2023	\$ 5,458.26 \$ 5,458.26	\$ 5,458.26		
28	EFT11811 825845 833258	09/02/2023 20/01/2023 03/02/2023	Dun Direct Pty Ltd	Depot - Diesel fuel monthly supplies Delivered 21 January 2023 Delivered 3 February 2023	\$ 18,027.20 \$ 9,631.49	\$ 27,658.69		
29	EFT11812 4314	09/02/2023 04/02/2023	Exurban Rural and Regional Planning	Town planning Consultancy - January 2023 Town planning Consultancy - January 2023	\$ 1,800.67 \$ 1,800.67	\$ 1,800.67		

Ordinary Council Meeting
22 March 2023

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30	Shire of Victoria Plains EFT11813 558	09/02/2023 08/02/2023	Fletcher Family Trust T/A Strategic Teams	Temporary CEO for week ending 3 February 2023 Temporary CEO for week ending 3 February 2023	\$ 3,850.00	\$ 3,850.00		
31	EFT11814 886	09/02/2023 02/02/2023	Goldfields Record Storage	Records Management - archive box storage, new boxes, and work order destruction - December 2022 Records Management - archive box storage, new boxes, and work order destruction - December 2022	\$ 172.70	\$ 172.70		
32	EFT11815 443	09/02/2023 03/02/2023	Greg Alan Electrical Airconditioning & Refrigeration (Pithara Electrical Pty Ltd)	Calingiri Fire Station - supplied and replaced air conditioner Calingiri Fire Station - supplied and replaced air conditioner	\$ 4,496.00	\$ 4,496.00		F
33	EFT11816 3036	09/02/2023 31/01/2023	Halligan Rural Supplies	New Norcia Fire Truck - battery and aerosol New Norcia Fire Truck - battery and aerosol	\$ 286.88	\$ 286.88	L	F
34	EFT11817 11806	09/02/2023 08/12/2022	Hi-Tec Alarms	Admin Office - alarm & security repairs Admin Office - alarm & security Repairs	\$ 509.30	\$ 509.30		
35	EFT11818 637 637A	09/02/2023 31/01/2023 31/01/2023	KA Tyres & Battery's	Depot - vehicles maintenance Toyota Hilux - replaced 4 x Terrafiema tyres Isuzu D Max - replaced battery	\$ 1,308.00 \$ 564.92	\$ 1,872.92	L	
36	EFT11819 8613	09/02/2023 01/02/2023	Midwest Turf Supplies	Turf renovations to the Calingiri football & hockey ovals Turf renovations to the Calingiri football & hockey ovals	\$ 3,865.36	\$ 3,865.36		
37	EFT11820 43179	09/02/2023 07/02/2023	Safeguard Safes Pty Ltd	Admin Office - Filing Cabinet - Fire Resistant (4 Drawers) Admin Office - Filing Cabinet - Fire Resistant (4 Drawers)	\$ 2,687.80	\$ 2,687.80		
38	EFT11821 94932	09/02/2023 30/01/2023	The Farmco / Yerecoin Traders	Yerecoin/Piawaning Fire Truck - auto battery replacement for Yerecoin 2.4 appliance Yerecoin/Piawaning Fire Truck - auto battery replacement for Yerecoin 2.4 appliance	\$ 435.60	\$ 435.60	L	F
39	EFT11822 94463	16/02/2023 03/01/2023	AC Healthcare Pty Ltd	Worker's compensation medical consultation - Depot staff Worker's compensation medical consultation - Depot staff	\$ 185.35	\$ 185.35		
40	EFT11823 T28	16/02/2023 15/02/2023	Barry Johnson	Gym key bond refund Gym key bond refund	\$ 21.00	\$ 21.00	L	
41	EFT11824 REIMBURSEMENT	16/02/2023 08/02/2023	Bolgart Progress Association	Library Services - insurance public liability - reimbursement Library Services - insurance public liability - reimbursement	\$ 1,020.77	\$ 1,020.77	L	
42	EFT11825 10022023	16/02/2023 10/02/2023	Candice Waters	Counci Chambers - drinks and nibbles reimbursement Council Chambers - drinks and nibbles reimbursement	\$ 78.55	\$ 78.55	L	
43	EFT11826 1476	16/02/2023 13/02/2023	Cemeteries & Crematoria Association of WA	Cemeteries Membership Renewal 2022-2023 Cemeteries Membership Renewal 2022-2023	\$ 125.00	\$ 125.00		
44	EFT11827 154378A	16/02/2023 21/11/2022	Department of Fire & Emergency Services	Emergency Service Levy Fees/Adjustment - 2022/2023 Adjustment Emergency Service Levy Fees/Adjustment - 2022/2023	\$ 558.00	\$ 558.00		
45	EFT11828 559	16/02/2023 21/02/2023	Fletcher Family Trust T/A Strategic Teams	Temporary CEO - week ending 10/02/2023 Temporary CEO - week ending 10/02/2023	\$ 3,850.00	\$ 3,850.00		
46	EFT11829 77136	16/02/2023 18/01/2023	Frontline Fire & Rescue Equipment (Bluesteel Enterprises Pty Ltd)	Clothing and accessories- Bush Fire Brigade - Panel and Vest bags, Removable panel sets, Proban FR Cotton Vest Clothing and accessories- Bush Fire Brigade - Panel and Vest bags, Removable panel sets, Proban FR Cotton Vest	\$ 2,854.18	\$ 2,854.18		F
47	EFT11830 451	16/02/2023 13/02/2023	Greg Alan Electrical Airconditioning & Refrigeration (Pithara Electrical Pty Ltd)	Calingiri Caravan Park - supplied and installed new main switch Calingiri Caravan Park - supplied and installed new main switch	\$ 147.50	\$ 147.50		

Ordinary Council Meeting
22 March 2023

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48	Shire of Victoria Plains EFT11831	16/02/2023	KA Tyres & Battery's	Vehicle service and purchases:		\$ 1,069.82	L	
	642	15/02/2023		CESM vehicle service and supplies	\$ 575.92			
	643	15/02/2023		Toyota Hilux - replaced DTX UHF Radio 4200x	\$ 493.90			
49	EFT11832	16/02/2023	LG Best Practices	Rates services - January 2023		\$ 8,167.50		
	22091	31/01/2023		Rates services - January 2023	\$ 8,167.50			
50	EFT11833	16/02/2023	LR & NJ McInnes	Supply and install fencing and materials for the Mogumber Rubbish Tip - 50% initial payment		\$ 18,150.00	L	F
	137	13/02/2023		Supply and install fencing and materials for the Mogumber Rubbish Tip - 50% initial payment	\$ 18,150.00			
51	EFT11834	16/02/2023	Murchison Midwest Consultancy Services	Consultancy fees and services:		\$ 11,880.00		
	42	01/02/2023		Design and consultation for beam - Bolgart Bridge	\$ 9,640.00			F
	41	01/02/2023		Acting Works Manager Services for January 2023	\$ 2,240.00			
52	EFT11835	16/02/2023	New Norcia Services	Fuel for Norcia Fire Truck - December 2022 - January 2023		\$ 676.15	L	F
	31012023	31/01/2023		Fuel for Norcia Fire Truck - December 2022 - January 2023	\$ 676.15			
53	EFT11836	16/02/2023	Rajaford Pty Ltd (Calingiri Traders)	Monthly purchases		\$ 2,737.50	L	
	3880	19/01/2023		Public Toilets and other Shire's facilities - Toilet rolls, wipe rolls, hand towel, and roll dispenser	\$ 837.30			
	478	31/01/2023		Unleaded fuel - Admin RAV4	\$ 141.69			
	3	31/01/2023		Admin - Office and Chambers supplies	\$ 506.65			
	7	31/01/2023		Depot - Maintenance items and unleaded fuel	\$ 1,251.86			
54	EFT11837	16/02/2023	SF Fitzgerald Plumbing & Gas	Various repairs:		\$ 764.50		
	1027	15/02/2023		Bolgart Caravan Park - Clear roots out of shower and basin wastes in ladies shower block	\$ 440.00			
	1028	16/02/2023		Staff housing - re-washer sink taps, and supplied new outlet and re-washer basin taps in ensuite	\$ 324.50			
55	EFT11838	16/02/2023	Sparkeze Auto Electrical	Depot Mazda BT-50 - supplied & installed spotlights, GPS tracker & dual batteries with solar panel input		\$ 3,180.32		
	2670	13/02/2023		Depot Mazda BT-50 - supplied & installed spotlights, GPS tracker & dual batteries with solar panel input	\$ 3,180.32			
56	EFT11839	16/02/2023	Steptoe & Wife Scrap Metal Recycling (Newins Family Trust T/as)	Calingiri/Bolgart Refuse Site Management - 06/02/2023 to 19/02/2023		\$ 2,961.54	L	
	46	13/02/2023		Calingiri/Bolgart Refuse Site Management - 06/02/2023 to 19/02/2023	\$ 2,961.54			
57	EFT11840	16/02/2023	Thomas Culverwell	Gillingarra Hall - Cleaning - 20/02/2023 to 17/03/2023		\$ 300.00	L	
	43	20/02/2023		Gillingarra Hall - Cleaning - 20/02/2023 to 17/03/2023	\$ 300.00			
58	EFT11841	16/02/2023	Wongan Hills Hardware	Monthly purchases:		\$ 669.95	L	
	377444	06/02/2023		Grader - kincome deep socket	\$ 41.95			
	377715	09/02/2023		Sundry plant - chainsaw and blower	\$ 628.00			
59	EFT11842	23/02/2023	Asset Infrastructure Management (Maximus Trust)	Development of an Asset Management Plan		\$ 18,700.00		
	671	13/02/2023		Development of an Asset Management Plan	\$ 18,700.00			
60	EFT11843	23/02/2023	Australian Service Union WA	Union Fees payroll deductions:		\$ 99.60		
	DEDUCTION	01/02/2023		Payroll PE 01/02/23	\$ 49.80			
	DEDUCTION	15/02/2023		Payroll PE 15/02/23	\$ 49.80			
61	EFT11844	23/02/2023	Australian Taxation Office	Employees PAYG deductions:		\$ 28,329.00		
	DEDUCTION REVERSAL	18/01/2023		Payroll PE 18/01/23 reversal	-\$ 324.00			
	DEDUCTION	01/02/2023		Payroll PE 01/02/23	\$ 14,183.00			
	DEDUCTION	15/02/2023		Payroll PE 15/02/23	\$ 14,470.00			5

Ordinary Council Meeting

22 March 2023

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62	Shire of Victoria Plains EFT11845 54737	23/02/2023 10/02/2023	Avon Waste	Rubbish Collection to 1 February 2023 Rubbish Collection to 1 February 2023	\$ 2,504.32 \$ 2,504.32	\$ 2,504.32		
63	EFT11846 546541	23/02/2023 01/01/2023	Bigmate Monitoring Services Pty Ltd	GPS Fleet Monitoring - January 2023 GPS Fleet Monitoring - January 2023	\$ 484.00 \$ 484.00	\$ 484.00		
64	EFT11847 3650471	23/02/2023 05/01/2023	Bolgart Progress Association	Library Services Payment for the months of May and June 2022, and July 2022 to June 2023 Library services payment for the months of May and June 2022 and July 2022 to June 2023	\$ 4,939.20 \$ 4,939.20	\$ 4,939.20	L	
65	EFT11848 99819402 312114	23/02/2023 17/02/2023 17/02/2023	Bunnings Group Ltd	Purchases for Bridge 705 and key blank and tags for Depot: Bridge 705 - maintenance - sleeper treated pine, galvanised decking spikes, rags paint, trailer net weathertex Depot - Key blank and key tag with key rings	\$ 1,525.18 \$ 34.86	\$ 1,560.04		
66	EFT11849 50046 50045 50044 50055 50050	23/02/2023 16/02/2023 16/02/2023 16/02/2023 22/02/2023 25/02/2023	Calingiri Auto Centre (The Trustee for R J Glass	Depot - plant and vehicle repairs: John Papas Trailer - modified and repaired front brace to fit lawn mower, and removed and relocated trailer brake-away module Mazda BT 50 Freestyle- supplied and installed Blackvue dash cam Mazda BT 50 Dual- swapped spotlights over on the 2 vehicles Roadserve Water tanker - repaired puncture on truck tyre 13 Wheel Tip truck - supplied, fitted and balanced truck tyre	\$ 948.75 \$ 445.50 \$ 68.75 \$ 82.50 \$ 524.70	\$ 2,070.20	L	
67	EFT11850 DEDUCTION DEDUCTION	23/02/2023 01/02/2023 15/02/2023	Child Support Agency	Payroll deductions Payroll PE 1/02/23 Payroll PE 15/02/23	\$ 49.21 \$ 49.21	\$ 98.42		
68	EFT11851 18776	23/02/2023 13/02/2023	Claw Environmental	Drummuster - plastic drums - Calingiri compound Drummuster - plastic drums - Calingiri compound	\$ 1,735.25 \$ 1,735.25	\$ 1,735.25		
69	EFT11852 37640	23/02/2023 13/02/2023	Down To Earth Training and Assessing	Depot staff - Skidsteer Loader Operations onsite training Depot staff - Skidsteer Loader Operations onsite training	\$ 1,990.00 \$ 1,990.00	\$ 1,990.00		
70	EFT11853 840330	23/02/2023 20/02/2023	Dun Direct Pty Ltd	Depot - Diesel fuel February 2023 supplies Depot - Diesel fuel February 2023 supplies	\$ 15,276.31 \$ 15,276.31	\$ 15,276.31		
71	EFT11854 560	23/02/2023 17/02/2023	Fletcher Family Trust T/A Strategic Teams	Temporary CEO for week ending 15 February 2023 Temporary CEO for week ending 15 February 2023	\$ 2,310.00 \$ 2,310.00	\$ 2,310.00		
72	EFT11855 1742	23/02/2023 15/02/2023	Hersey's Safety Pty Ltd	Depot - Honda Petrol air compressor with forklift slots Depot - Honda Petrol air compressor with forklift slots	\$ 2,557.50 \$ 2,557.50	\$ 2,557.50		
73	EFT11856 35027	23/02/2023 31/01/2023	Local Government Professionals Australia WA	Staff training - Grant writing and business case workshop Staff training - Grant writing and business case workshop	\$ 850.00 \$ 850.00	\$ 850.00		
74	EFT11857 10997	23/02/2023 27/02/2023	Modus Australia (Landmark Engineering & Design T/as)	Bolgart Caravan Park - installation of the Burton 4 Custom Toilet building - full payment Bolgart Caravan Park - installation of the Burton 4 Custom Toilet building - full payment	\$ 50,690.64 \$ 50,690.64	\$ 50,690.64		F
75	EFT11858 634	23/02/2023 02/02/2023	Office of the Auditor General	Fee for attest audit for the year ending 30 June 2022 Fee for attest audit for the year ending 30 June 2022	\$ 33,880.00 \$ 33,880.00	\$ 33,880.00		

Ordinary Council Meeting

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Shire of Victoria Plains								
76	EFT11859	23/02/2023	Officeworks	Various purchase:		\$ 3,267.66		
	605808795	03/02/2023		Admin Office - magnetic white board eraser	\$ 12.93			
	605809560	03/02/2023		Admin Office - 40 x Water bottles 12 litre	\$ 499.20			
	605984298	10/02/2023		Community - 4port USB wall charger	\$ 40.93			
	605983048	10/02/2023		Community - Samsung Galaxy tablets and covers - Grant funded	\$ 2,714.60			F
77	EFT11860	23/02/2023	RSM Australia Pty Ltd (atf Birdanco Practice Trust	Accounting Services for January 2023		\$ 7,479.53		
	4166	26/01/2023		Accounting Services for January 2023	\$ 7,479.53			
78	EFT11861	23/02/2023	Sparkeze Auto Electrical	Depot - Vehicle - Mazda BT 50 - fitted & connected spotlights, beacon and trailer plug		\$ 362.45		
	2626	05/01/2023		Depot - Vehicle - Mazda BT 50 - fitted & connected spotlights, beacon and trailer plug	\$ 362.45			
79	EFT11862	23/02/2023	The Farmco / Yerecoin Traders	Council Briefing Meeting catering - 13 February 2023		\$ 400.00	L	
	95726	13/02/2023		Council Briefing Meeting catering - 13 February 2023	\$ 400.00			
80	EFT11863	23/02/2023	Toll Group (Courier Australia)	Depot Freight Charges - return freight December 2022		\$ 21.92		
	340	19/02/2023		Depot Freight Charges - return freight December 2022	\$ 21.92			
81	EFT11864	23/02/2023	Toodyay Tyre & Exhaust	Depot - Roadserve Water Tank - fitted tyres and disposal fee		\$ 762.00		
	7355	13/02/2023		Depot - Roadserve Water Tank - fitted tyres and disposal fee	\$ 762.00			
82	EFT11865	23/02/2023	Totally Workwear - Midland	Depot staff uniforms		\$ 287.76		
	40875CR	20/01/2023		Depot staff uniforms - returned	-\$ 125.91			
	40984	21/02/2023		Depot staff uniforms	\$ 413.67			
83	EFT11866	23/02/2023	Truck Centre WA Pty Ltd	Purchase of 2022 UD Truck GW Prime Mover		\$ 263,879.55		
	125405	23/01/2023		Purchase of 2022 UD Truck GW Prime Mover	\$ 263,879.55			
84	EFT11867	23/02/2023	WCS Concrete Pty Ltd	Purchases for LRCI projects:		\$ 2,455.20		F
	8770	06/02/2023		LRCI funded Culvert Program - Old Plains Road - supplied class 2 concrete pipes	\$ 1,584.00			
	8753	09/02/2023		LRCI funded Bolgart Bridge - supplied 2m/3 of NA40/20 concrete	\$ 871.20			
85	EFT11868	23/02/2023	Wallis Computer Solutions	NBN Wireless services and IT computing services:		\$ 2,067.45		
	24738	01/02/2023		NBN Wireless services	\$ 462.00			
	24780	07/02/2023		Implementation of Multi-Factor Authentication	\$ 1,605.45			
86	EFT11869	23/02/2023	Western Australia Local Government Association (WALGA)	Staff training - Emergency Management for Local Government - Community Safety Officer		\$ 759.00		
	3971	16/02/2023		Staff training - Emergency Management for Local Government - Community Safety Officer	\$ 759.00			
87	EFT11870	23/02/2023	Wongan Hills Hardware	Depot - Chainsaw and Chainsaw Carry Case		\$ 499.00	L	
	378683	22/02/2023		Depot - Chainsaw and Chainsaw Carry Case	\$ 499.00			
EFT Totals					\$ 604,670.06	\$ 604,670.06		
Cheque Totals					\$ -	\$ -		

Ordinary Council Meeting

Description
22 March 2023

Serial	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding	
88	Shire of Victoria Plains DD13898.1	14/02/2023	Shire of Victoria Plains - credit card	Software used for Strategic Planning International transaction fee - Smartdraw Software Subscription monthly renewal for 22 November 2022 til 23 International transaction fee - Readdle Inc Online training-"Working cohesively in a hybrid environment" - Card Fee - January 2023	\$ 587.18 \$ 17.62 \$ 159.74 \$ 4.79 \$ 95.00 \$ 4.00	\$ 868.33			
89			Shire of Victoria Plains - credit card	Fuel - Toyota RAV4 Fuel - Toyota RAV4 Fuel - Toyota RAV4 Fuel - Toyota RAV4 Nudge Bar - new CSO vehicle Donations - Lord Mayor's Disaster Key Cutting - 15 Lambert Cres Aust Day Slide - grant funded Aust Day Catering items - grant funded Aust Day Slide Generator -grant funded Plate Change - Prime Mover Fuel - Toyota RAV4 Interest Bank fees	\$ 44.47 \$ 66.26 \$ 82.50 \$ 39.67 \$ 364.00 \$ 250.00 \$ 17.00 \$ 1,844.99 \$ 151.00 \$ 121.58 \$ 37.00 \$ 66.56 \$ 12.30 \$ 4.00	\$ 3,101.33		F F F	
90			Shire of Victoria Plains - credit card	Calingiri BFB Internet(31/12/2022) Calingiri Fire Station- support trailer- camping chairs, portable gazebo, solar panel,battery box & lights, camping fridge/freezer & insulating cover (Grant funded) Incident Management sat internet (17/01/2023) Card fee Arlo security camera subscription (29/1/2023) Bank charges	\$ 139.00 \$ 2,035.25 \$ 174.00 \$ 4.00 \$ 14.99 \$ 15.09	\$ 2,382.33		F F F F	
91	DD13913.1	14/02/2023	Wright Express Australia Pty Ltd	Fuel card charges - January 2023		\$ 309.15			
92	92 - JAN 2023	01/02/2023		Fuel card charges - January 2023		\$ 309.15			
					\$ 6,661.14	\$ 6,661.14			

92	DD13868.1	01/02/2023	Aware Super Pty Ltd	Superannuation contributions and payroll deductions		\$ 5,058.94		
	SUPER	01/02/2023		Superannuation contributions	\$ 4,715.84			
	DEDUCTION	01/02/2023		Payroll deductions	\$ 293.10			
	DEDUCTION	01/02/2023		Payroll deductions	\$ 50.00			
93	DD13868.2	01/02/2023	HostPlus Superannuation Fund	Superannuation contributions		\$ 155.60		
	SUPER	01/02/2023		Superannuation contributions	\$ 155.60			
94	DD13868.3	01/02/2023	BT Super For Life	Superannuation contributions		\$ 277.20		
	SUPER	01/02/2023		Superannuation contributions	\$ 277.20			
95	DD13868.4	01/02/2023	North Superannuation	Superannuation contributions and payroll deductions		\$ 423.12		
	DEDUCTION	01/02/2023		Payroll deductions	\$ 103.20			8
	SUPER	01/02/2023		Superannuation contributions	\$ 319.92			

Ordinary Council Meeting

Description
22 March 2023

Serial	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
96	DD13868.5	01/02/2023	Macquarie Super Manager II	Superannuation contributions and payroll deductions		\$ 186.63		
	DEDUCTION	01/02/2023		Payroll deductions	\$ 100.00			
	SUPER	01/02/2023		Superannuation contributions	\$ 86.63			
97	DD13868.6	01/02/2023	Australian Super Pty Ltd	Superannuation contributions		\$ 575.27		
	SUPER	01/02/2023		Superannuation contributions	\$ 575.27			
98	DD13868.7	01/02/2023	Hesta Super Fund	Superannuation contributions		\$ 239.88		
	SUPER	01/02/2023		Superannuation contributions	\$ 239.88			
99	DD13868.8	01/02/2023	TWU Super	Superannuation contributions		\$ 296.76		
	SUPER	01/02/2023		Superannuation contributions	\$ 296.76			
100	DD13868.9	01/02/2023	AMP Life Limited	Superannuation contributions		\$ 122.31		
	SUPER	01/02/2023		Superannuation contributions	\$ 122.31			
101	DD13875.1	01/02/2023	linet Limited	Internet - Bolgart / Mogumber library		\$ 79.98		
	135265574	18/01/2023		Internet - Bolgart / Mogumber library	\$ 79.98			
102	DD13876.1	02/02/2023	Synergy	Electricity Charges - 12/10/2022 to 09/12/2022 - Mogumber Library		\$ 147.37		
	224996670	12/01/2023		Electricity Charges - 12/10/2022 to 09/12/2022 - Mogumber Library	\$ 147.37			
103	DD13880.1	10/02/2023	Telstra Corporation Ltd	Fire Prevention - service charge 22/01/2023 to 21/02/2023		\$ 126.00		
	1466814702	22/01/2023		Fire Prevention - service charge 22/01/2023 to 21/02/2023	\$ 126.00			
104	DD13880.2	05/02/2023	Telstra Corporation Ltd	Telephone Accounts Mobiles - service charges 17/01/2023 to 16/02/2023		\$ 4,432.18		
	1583901424	17/01/2023		Telephone Accounts Mobiles - service charges 17/01/2023 to 16/02/2023	\$ 4,432.18			
105	DD13891.1	14/02/2023	Telstra Corporation Ltd	Telephone charges - Admin Office and Officers' housing - 23/01/2023 to 22/02/2023		\$ 916.42		
	6308416000	30/01/2023		Telephone charges - Admin Office and Officers' housing - 23/01/2023 to 22/02/2023	\$ 916.42			
106	DD13894.1	15/02/2023	Aware Super Pty Ltd	Superannuation contributions and payroll deductions		\$ 4,849.45		
	SUPER	15/02/2023		Superannuation contributions	\$ 4,504.60			
	DEDUCTION	15/02/2023		Payroll deductions	\$ 294.85			
	DEDUCTION	15/02/2023		Payroll deductions	\$ 50.00			
107	DD13894.2	15/02/2023	HostPlus Superannuation Fund	Superannuation contributions		\$ 226.04		
	SUPER	15/02/2023		Superannuation contributions	\$ 226.04			
108	DD13894.3	15/02/2023	BT Super For Life	Superannuation contributions		\$ 277.20		
	SUPER	15/02/2023		Superannuation contributions	\$ 277.20			
109	DD13894.4	15/02/2023	North Superannuation	Superannuation contributions and payroll deductions		\$ 458.38		
	DEDUCTION	15/02/2023		Payroll deductions	\$ 111.80			
	SUPER	15/02/2023		Superannuation contributions	\$ 346.58			
110	DD13894.5	15/02/2023	Macquarie Super Manager II	Superannuation contributions and payroll deductions		\$ 186.97		
	DEDUCTION	15/02/2023		Payroll deductions	\$ 100.00			
	SUPER	15/02/2023		Superannuation contributions	\$ 86.97			
111	DD13894.6	15/02/2023	Australian Super Pty Ltd	Superannuation contributions		\$ 604.68		
	SUPER	15/02/2023		Superannuation contributions	\$ 604.68			
112	DD13894.7	15/02/2023	Hesta Super Fund	Superannuation contributions		\$ 239.89		
	SUPER	15/02/2023		Superannuation contributions	\$ 239.89			
113	DD13894.8	15/02/2023	TWU Super	Superannuation contributions		\$ 296.76		
	SUPER	15/02/2023		Superannuation contributions	\$ 296.76			9

Serial	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding	
114	DD13894.9	15/02/2023	AMP Life Limited	Superannuation contributions		\$ 100.64			
	SUPER	15/02/2023		Superannuation contributions	\$ 100.64				
115	DD13901.1	17/02/2023	Synergy	Electricity Charges - Bolgart		\$ 679.00			
	562695810	30/01/2023		Electricity Charges - 22/11/2022 to 27/01/2023 - Bolgart Hall	\$ 240.23				
	174813470	30/01/2023		Electricity Charges - 22/11/2022 to 27/01/2023 - Bolgart Caravan Park	\$ 438.77				
116	DD13901.2	22/02/2023	Synergy	Street Lighting - 25/11/2022 to 24/01/2023		\$ 1,479.43			
	240020510	01/02/2023		Street Lighting -25/11/2022 to 24/01/2023	\$ 1,479.43				
117	DD13915.1	28/02/2023	Western Australian Treasury Corporation	Loan 84 repayment - Piawaning Water Supply		\$ 9,938.62			
	84 FEB 2023	28/02/2023		Loan 84 repayment - Piawaning Water Supply	\$ 9,938.62				
118	DD13868.10	01/02/2023	Commonwealth Essential Super	Superannuation contributions		\$ 69.10			
	SUPER	01/02/2023		Superannuation contributions	\$ 69.10				
119	DD13868.11	01/02/2023	Public Sector Superannuation	Superannuation contributions		\$ 515.27			
	SUPER	01/02/2023		Superannuation contributions	\$ 515.27				
120	DD13894.10	15/02/2023	Commonwealth Essential Super	Superannuation contributions		\$ 203.46			
	SUPER	15/02/2023		Superannuation contributions	\$ 203.46				
121	DD13894.11	15/02/2023	Public Sector Superannuation	Superannuation contributions		\$ 493.79			
	SUPER	15/02/2023		Superannuation contributions	\$ 493.79				
122	DD	28/02/2023	Bendigo Bank	Bank fees and charges	\$ 278.68	\$ 278.68			
					Direct Debits Total	\$ 33,935.02	\$ 33,935.02		
123	Payroll	01/02/2023	Employees	Payroll PE 01.02.2023	\$ 51,174.85	\$ 51,174.85			
124	Payroll	15/02/2023	Employees	Payroll PE 15.02.2023	\$ 51,487.09	\$ 51,487.09			
					Direct Debits Total	\$ 102,661.94	\$ 102,661.94		

Abbreviations			
F	Funded	EFT Total	\$ 604,670.06 80.85%
L	Local Supplier	Cheques Total	\$ - 0.00%
		Charge Cards Total	\$ 6,661.14 0.89%
		Direct Debit Total	\$ 33,935.02 4.54%
		Trust Total	\$ - 0.00%
		Payroll Total	\$ 102,661.94 13.73%
		Total	\$ 747,928.16 100.00%
		Local Suppliers	\$ 45,720.58 6.11%
		Employees	\$ 102,661.94 13.73%
		Combined Total	\$ 148,382.52 19.84%

Shire of Victoria Plains



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SHIRE OF VICTORIA PLAINS

MONTHLY FINANCIAL REPORT

For the Period Ending 28 February 2023

Public Attachments

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

SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 28 February 2023
[CONTENTS PAGE](#)

General

Compilation Report
Executive Summary

Note

Financial Statements

Statement of Financial Activity by Nature or Type
Statement of Financial Activity by Program
Statement of Capital Acquisitions and Funding

Notes to the Statement of Financial Activity

Significant Accounting Policies	Note 1
Explanation of Material Variances	Note 2
Net Current Funding Position	Note 3
Cash and Investments	Note 4
Trust Fund	Note 5
Receivables	Note 6
Cash Backed Reserves	Note 7
Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12
Budget Amendments	Note 13

Public Attachments



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Compilation Report
To the Council
Shire of Victoria Plains

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Victoria Plains, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Victoria Plains and the purpose identified above. We do not accept responsibility to any other person for the content of the report.

Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 13th March 2023

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 28 February 2023
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 28 February 2023 of \$870,178

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Ag Lime Calingiri - New Norcia Road	2%	797,714	531,808	14,235
Mogumber - Yarawindah Road WSN #5	9%	1,578,437	1,051,961	144,056
Mogumber - Yarawindah Road	8%	1,744,545	1,163,024	141,162
Old Plains Road Vegetation Control	55%	179,750	119,816	98,384
Old Telegraph Road - Resheet Formations & Maintain V	0%	214,879	143,248	-
Bolgart Caravan Park Toilet Block	41%	189,309	126,200	78,180
	10%	4,704,633	3,136,057	476,017
Grants, Subsidies and Contributions				
Operating grants, subsidies and contributions	10%	5,125,528	613,156	532,402
Non-operating grants, subsidies and contributions	20%	5,500,087	3,701,827	1,092,311
	15%	10,625,615	4,314,983	1,624,713
Rates Levied				
	97%	3,256,149	3,256,148	3,156,461

% - Compares current YTD actuals to the Annual Budget

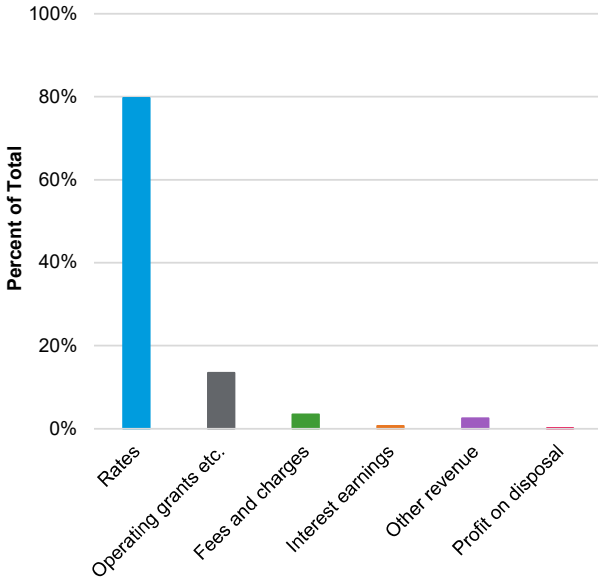
Financial Position

Account	Difference to Prior Year %	Current Year 28 Feb 23 \$	Prior Year 28 Feb 22 \$
Adjusted net current assets	79%	870,178	1,101,227
Cash and equivalent - unrestricted	125%	1,686,454	1,348,134
Cash and equivalent - restricted	234%	1,263,181	539,240
Receivables - rates	111%	335,465	301,610
Receivables - other	38%	82,391	218,114
Payables	148%	1,270,206	858,281

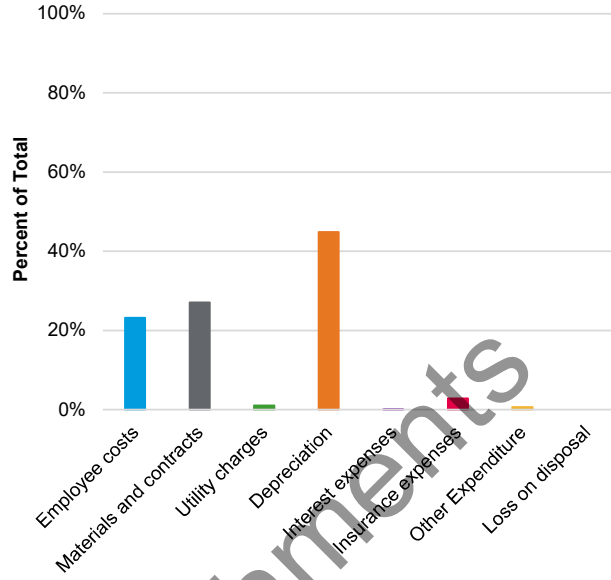
% - Compares current YTD actuals to prior year actuals

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 28 February 2023
SUMMARY GRAPHS

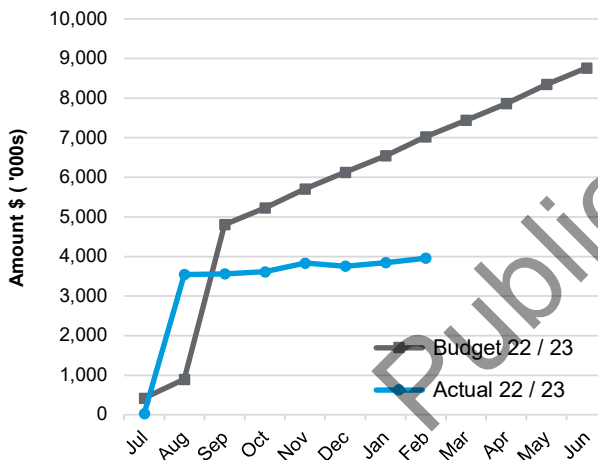
Operating Income



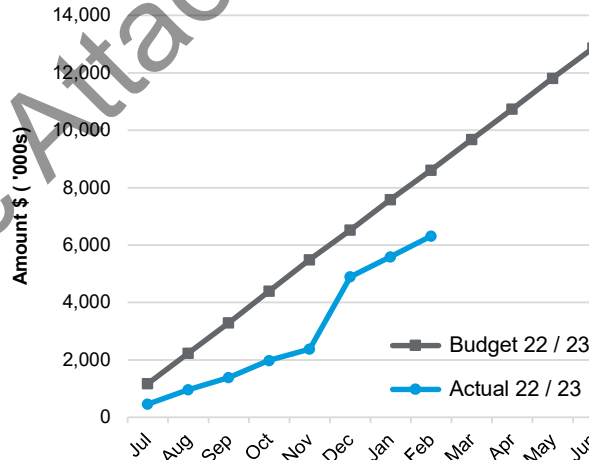
Operating Expenditure



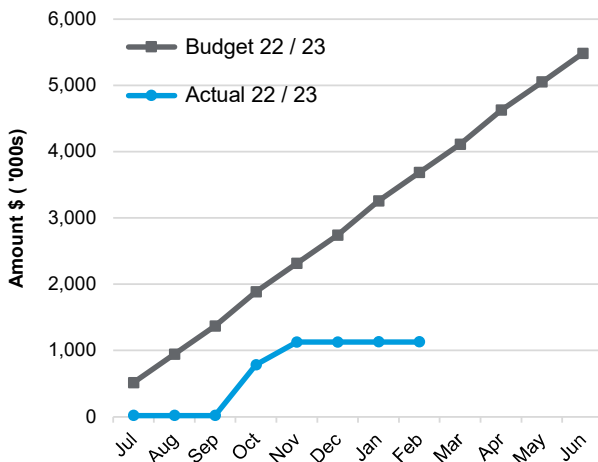
Operating Revenues



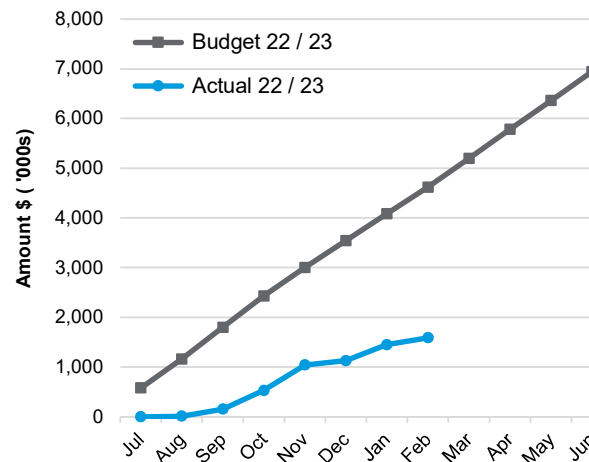
Operating Expenses



Capital Revenues - Investing



Capital Expenses



Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Opening Funding Surplus / (Deficit)	3	68,099	68,099	117,039			
Revenue from Operating Activities							
Rates	10	3,256,149	3,256,148	3,156,461	(99,687)	(3%)	
Grants, subsidies and contributions	12(a)	5,125,528	613,156	532,402	(80,754)	(13%)	▼
Fees and charges		226,677	181,731	135,250	(46,481)	(26%)	▼
Interest earnings		44,068	28,655	26,591	(2,064)	(7%)	
Other revenue		164,042	94,434	100,669	6,236	7%	
Profit on disposal of assets	8	25,619	17,072	5,086	(11,986)	(70%)	▼
		8,842,082	4,191,196	3,956,459			
Expenditure from Operating Activities							
Employee costs		(1,874,667)	(1,278,701)	(1,464,483)	(185,782)	(15%)	▼
Materials and contracts		(6,633,563)	(1,612,597)	(1,712,853)	(100,256)	(6%)	
Utility charges		(120,924)	(88,942)	(70,517)	18,425	21%	▲
Depreciation on non-current assets		(4,046,982)	(2,697,936)	(2,835,348)	(137,412)	(5%)	
Interest expenses		(32,885)	(20,978)	(7,234)	13,744	66%	▲
Insurance expenses		(173,165)	(170,818)	(178,559)	(7,741)	(5%)	
Other expenditure		(83,335)	(55,028)	(44,130)	10,898	20%	▲
Loss on disposal of assets	8	(29,944)	(19,960)		19,960	100%	▲
		(12,995,465)	(5,944,959)	(6,313,123)			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		4,046,982	2,697,936	2,835,348			
(Profit) / loss on asset disposal		4,325	-	(5,086)			
Net Amount from Operating Activities		(102,076)	944,172	473,598			
Investing Activities							
Grants, subsidies and contributions	12(b)	5,500,087	3,701,827	1,092,311	(2,609,516)	(70%)	▼
Proceeds from disposal of assets	8	90,000	45,000	37,961	(7,039)	(16%)	
Land and buildings	9(a)	(81,767)	(54,504)	-	54,504	100%	▲
Plant and equipment	9(b)	(940,511)	(932,495)	(814,092)	118,403	13%	▲
Furniture and equipment	9(c)	(5,000)	(3,328)	-	3,328	100%	
Infrastructure - roads	9(c)	(5,387,707)	(3,623,861)	(567,817)	3,056,045	84%	▲
Infrastructure - other	9(d)	(402,211)	(292,934)	(207,560)	85,374	29%	
Net Amount from Investing Activities		(1,227,109)	(1,160,295)	(459,196)			
Financing Activities							
Proceeds from self supporting loans	11(b)	21,332	10,053	10,053	(0)	0%	
Proceeds from Long Term Borrowings		1,500,000	1,500,000	1,500,000			
Repayment of debentures	11(a)	(174,626)	(134,557)	(47,650)	86,907	65%	▲
Transfer from reserves	7	40,000	-	-	-		
Transfer to reserves	7	(219,186)	-	(723,665)	(723,665)		
Net Amount from Financing Activities		1,167,520	1,375,496	738,737			
Closing Funding Surplus / (Deficit)	3	(93,563)	1,227,472	870,178			

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF VICTORIA PLAINS

STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2023

REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	68,099	68,099	117,039		
Revenue from Operating Activities						
Governance		(9,570)	(4,611)	38,426	43,037	(933%)
General purpose funding - rates	10	3,278,997	3,271,364	3,178,438	(92,926)	(3%)
General purpose funding - other		406,121	249,164	291,153	41,989	17%
Law, order and public safety		459,434	289,629	160,089	(129,540)	(45%)
Health		3,146	2,088	(25)	(2,113)	(101%)
Education and welfare		530	352	13,558	13,206	3,752%
Housing		63,430	42,219	43,022	803	2%
Community amenities		130,637	117,812	89,615	(28,197)	(24%)
Recreation and culture		10,523	6,303	6,066	(237)	(4%)
Transport		4,433,703	173,504	103,257	(70,247)	(40%)
Economic services		30,682	20,424	23,314	2,890	14%
Other property and services		34,450	22,948	9,549	(13,399)	(58%)
		8,842,082	4,191,196	3,956,460		
Expenditure from Operating Activities						
Governance		(579,955)	(426,981)	(409,232)	17,749	4%
General purpose funding		(415,966)	(277,304)	(338,687)	(61,383)	(22%)
Law, order and public safety		(769,974)	(523,696)	(448,077)	75,619	14%
Health		(168,635)	(112,416)	(125,399)	(12,983)	(12%)
Education and welfare		(88,608)	(56,605)	(64,703)	(8,098)	(14%)
Housing		(282,291)	(189,184)	(171,114)	18,070	10%
Community amenities		(559,730)	(387,215)	(340,316)	46,899	12%
Recreation and culture		(674,099)	(456,240)	(473,171)	(16,931)	(4%)
Transport		(9,214,689)	(3,319,230)	(3,396,396)	(77,166)	(2%)
Economic services		(249,726)	(165,926)	(205,933)	(40,007)	(24%)
Other property and services		8,209	(30,163)	(340,094)	(309,931)	(1,028%)
		(12,995,465)	(5,944,960)	(6,313,124)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		4,046,982	2,697,936	2,835,348		
(Profit) / loss on asset disposal	8	4,325	-	(5,086)		
Net Amount from Operating Activities		(102,075)	944,172	473,599		
Investing Activities						
Grants, subsidies and contributions	12(b)	5,500,087	3,701,827	1,092,311	(2,609,516)	(70%)
Proceeds from disposal of assets	8	90,000	45,000	37,961	(7,039)	(16%)
Land and buildings	9(a)	(81,767)	(54,504)	-	54,504	100%
Plant and equipment	9(b)	(940,511)	(932,495)	(814,092)	118,403	13%
Furniture and equipment	9(c)	(5,000)	(3,328)	-	3,328	100%
Infrastructure - roads	9(c)	(5,387,707)	(3,623,861)	(567,817)	3,056,045	84%
Infrastructure - other	9(d)	(402,211)	(292,934)	(207,560)	85,374	29%
Net Amount from Investing Activities		(1,227,109)	(1,160,295)	(459,196)		
Financing Activities						
Proceeds from self supporting loans	11(b)	21,332	10,053	10,053	(0)	0%
Proceeds from long term borrowings		1,500,000	1,500,000	1,500,000	-	0%
Repayment of debentures	11(a)	(174,626)	(134,557)	(47,650)	86,907	65%
Transfer from reserves	7	40,000	-	-	-	
Transfer to reserves	7	(219,186)	-	(723,665)	(723,665)	
Net Amount from Financing Activities		1,167,520	1,375,496	738,737		
Closing Funding Surplus / (Deficit)	3	(93,563)	1,227,471	870,178		

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF VICTORIA PLAINS

STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 28 February 2023

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$
Land and buildings	9(a)	81,767	-
Plant and equipment	9(b)	940,511	814,092
Furniture and equipment	9(c)	5,000	-
Infrastructure - roads	9(c)	5,387,707	567,817
Infrastructure - other	9(d)	402,211	207,560
Total Capital Expenditure		6,817,196	1,589,469

Capital Acquisitions Funded by:

Capital grants and contributions	5,500,087	1,092,311
Borrowings	-	-
Other (disposals and c/fwd)	90,000	37,961
Council contribution - from reserves	40,000	-
Council contribution - operations	1,187,109	459,196
Total Capital Acquisitions Funding	6,817,196	1,589,469

Public Attachments

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Victoria Plains for the 2022/23 year is \$10,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated. The Adopted Budget is used in the report until superseded by the Budget Review.

Preparation

Prepared by: Kate Peacock
Reviewed by: Travis Bate
Date prepared: 13 Mar 23

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

With the exception of the cash flow statement and rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (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 where applicable.

(e) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, bonds and deposits, overdrafts, excess rates, unspent grant funds, on call deposits and term deposits with maturities equal to or less than three months. Cash and cash equivalents are typically characterised as highly liquid investments with little risk of experiencing material changes in value. Further information is provided in Note 1(f).

(f) Financial Instruments

Other financial assets at amortised cost

The Shire 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 fair value through profit and loss

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

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

Financial liabilities

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

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

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

Borrowing costs 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.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in the statement of comprehensive income.

In some circumstances, the Shire renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Shire does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(f) Financial Instruments (Continued)

Impairment of Financial Assets

At the end of the annual reporting period the Shire assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

Impairment of loans and receivables are reduced through the use of an allowance account, all other impairment losses on financial assets at amortised cost are taken directly to the asset. Subsequent recoveries of amounts previously written off are credited against other expenses in the statement of comprehensive income.

(g) Inventories

General

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(h) Fixed Assets

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

Initial recognition and measurement between mandatory revaluation dates

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 *Local Government (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.

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

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

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 valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

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

Land under roads

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

(i) Depreciation of Non-current Assets

Fixed assets, excluding freehold land, are depreciated on a straight-line basis over the asset's useful life to the Shire, commencing when the asset is ready for use. The estimated useful lives used for each class of depreciable asset are shown below in years:

Asset	Years
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Other infrastructure	15 to 80 years
Sealed roads and streets:	
formation	not depreciated
pavement	50 years
seal:	
bituminous seals	15 to 20 years
asphalt surfaces	20 years
Gravel Roads:	
formation	not depreciated
pavement	50 years
Formed roads (unsealed):	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 to 60 years
Sewerage piping	80 years
Water supply piping and drainage systems	17 to 80 years
Sewerage piping	80 years
Bridges	60 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Land Under Local Government Control

Regulation 16 in the *Local Government (Financial Management) Regulations 1996* prohibits certain assets to be included in the financial report of a local government and require other assets to be included. The regulation therefore supersedes the reporting requirements of AASB 1051 *Land Under Roads (p.15)* and AASB 116 *Property, Plant and*

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Trade and Other Payables

Trade and other payables are unpaid current liabilities owed for goods and services provided to the Shire prior to the end of the financial year. The amounts are unsecured and are normally paid within 30 days of recognition.

(k) Employee Benefits

Provision is made for the Shire's liability for employee benefits arising from services rendered by employees to the end of the annual reporting period. Employee benefits that are expected to be wholly settled within one year are measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on 10 year Australia Government Bonds. Changes in the measurement of the liability are recognised in the statement of comprehensive income.

(l) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. All other borrowing costs are recognised as an expense in the period in which they are incurred.

(m) Provisions

Provisions are recognised when: The Shire has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(n) 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.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(o) Current and Non-current Classification

The report classifies current and non-current balances as defined by the *Local Government (Financial Management) Regulations 1996*, *AASB 101 Presentation of Financial Statements*, or by another applicable regulation or interpretation.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Non-operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

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.

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. 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

Loss on the disposal of fixed assets.

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, provision for bad debts, member's fees or State taxes, donations and subsidies made to community groups.

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Program Classifications (Function / Activity)

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

Inspection of food outlets and their control, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Maintenance of playgroup centre and support of school programs.

HOUSING

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Maintenance of public halls, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, and other cultural facilities.

TRANSPORT

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, and standpipes. Building Control.

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(r) Revenue Recognition Policy (Continued)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

2. EXPLANATION OF MATERIAL VARIANCES

Variances which have exceeded the thresholds are listed below by Program. Significant variances within the Program are listed underneath it by Nature or Type.

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

Nature or Type	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Operating Revenues					
Grants, Subsidies and Contributions	(80,754)	(13%)	▼	Timing	Fire Mitigation Grant to be reduced from \$250k to \$38k as part of budget review, debtor write offs for Flood Damage 21/22,
Fees and Charges	(46,481)	(26%)	▼	Permanent	Legacy of Debtor write offs from previous years inadequately managed.
Profit on Disposal of Assets	(11,986)	(70%)	▼	Timing	Financial treatment following trade ins

Operating Expense

Employee Costs	(185,782)	(15%)	▼	Timing	Some aspects will be alleviated through the budget review and further investigation on reimbursements from DFES. Deeper analysis will occur next month.
Utility charges	18,425	21%	▲	Timing	Invoicing only occurring quarterly in some charges, expect to see the variance flattening out in the next few months.
Interest Expenses	13,744	66%	▲	Timing	The Plant Replacment Loan has been secured and deposited with loan interest only triggered in 2023/24. This will be amended during the March 23 budget review.
Other expenditure	10,898	20%	▲	Timing	Some reduction in budgetary requirements through the review and timing of payments
Loss on Disposal of Assets	19,960	100%	▲	Timing	Financial treatment following trade ins

SHIRE OF VICTORIA PLAINS

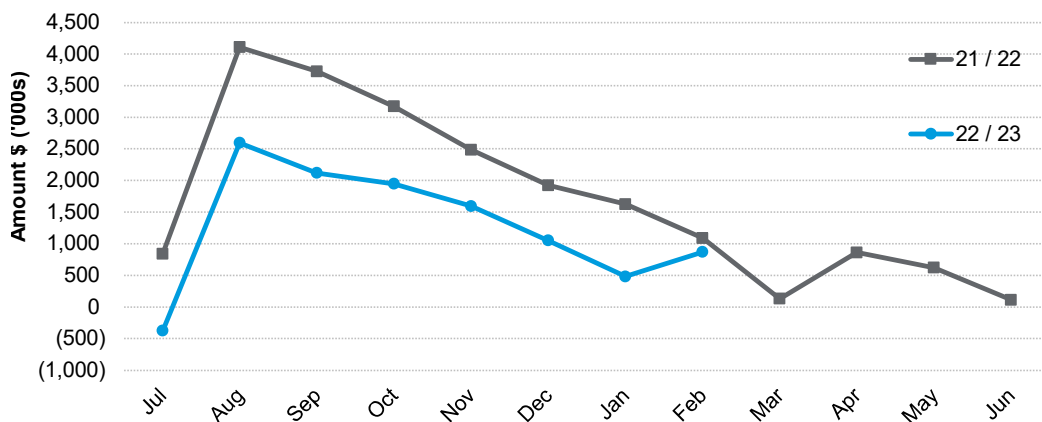
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2023

3. NET CURRENT FUNDING POSITION

	Note	Current Month 28 Feb 23 \$	Prior Year Closing 30 Jun 22 \$	This Time Last Year 28 Feb 22 \$
Current Assets				
Cash unrestricted	4	1,686,454	(214,424)	1,348,134
Cash restricted	4	1,263,181	1,479,283	539,240
Deposits and bonds	4	-	111,505	-
Trust Funds	5	-	-	-
Contact assets		-	-	129,267
Receivables - rates	6(a)	335,465	153,390	301,610
Receivables - sundry	6(b)	82,391	450,008	218,114
Receivables - other		33,007	55,456	1,096
Receivables - loans	11(b)	21,585	21,331	20,724
Provision for doubtful debts		(4,643)	(4,643)	(2,070)
Accrued income		67,839	106,769	-
Inventories		27,725	32,305	30,194
Total Current Assets		3,513,004	2,190,980	2,586,309
Current Liabilities				
Payables - sundry		(140,437)	(188,463)	(463,938)
Payables - other		(2,111)	-	-
Rates received in advance		-	(43,506)	-
Obligations / ARWC		-	-	-
Accrued salaries and wages		-	(33,030)	-
Accrued expenses		-	(30,800)	(27,500)
Accrued Time in Lieu		-	-	-
Pensioner Rebates		-	-	(29,627)
Deposits and bonds		(27,617)	(21,589)	(23,213)
Overdraft		-	-	-
Contract liabilities		(1,029,682)	(1,029,682)	(234,327)
Suspense		-	-	-
Loan liabilities	11(a)	(70,359)	(79,701)	(79,675)
Total Payables		(1,270,206)	(1,426,771)	(858,281)
Provisions		(166,022)	(166,023)	(148,295)
Total Current Liabilities		(1,436,228)	(1,592,794)	(1,006,576)
Less: cash reserves	7	(1,263,181)	(539,517)	(539,240)
Less; land held for resale		-	-	-
Less: Self-supporting loan		(11,532)	(21,331)	(20,724)
Add: loan principal (current)		68,115	79,701	81,458
Add: employee leave reserve		-	-	-
Net Funding Position - Surplus / (Deficit)		870,178	117,039	1,101,227

Liquidity over the Year



SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
Cash	\$	\$	\$		Rate	Date
					%	
Cash on hand	590		590	N/A	0.00	N/A
Municipal fund	54,024		54,024	Bendigo	0.00	N/A
Municipal savings	864,993	-	864,993	Bendigo	0.25	N/A
Reserve funds		1,151,186	1,151,186	Bendigo	0.00	N/A
Muni Savings - WSFN 30001985	74,864		-			
Muni Savings - WSFN 21117030	346,478		-			
Muni Savings - Restricted - RTR	345,504		-			
Financial Assets at Amortised Cost						
Reserve funds		111,995	111,995	Bendigo	0.90	05 Jun 23
Total Cash and Financial Assets	1,686,454	1,263,181	2,182,789			

5. TRUST FUND

There are no funds held at balance date over which the Shire has no control

**SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023**

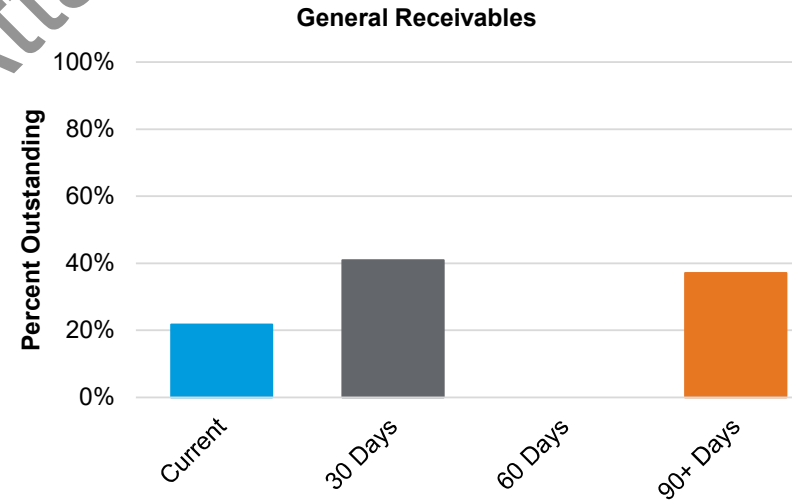
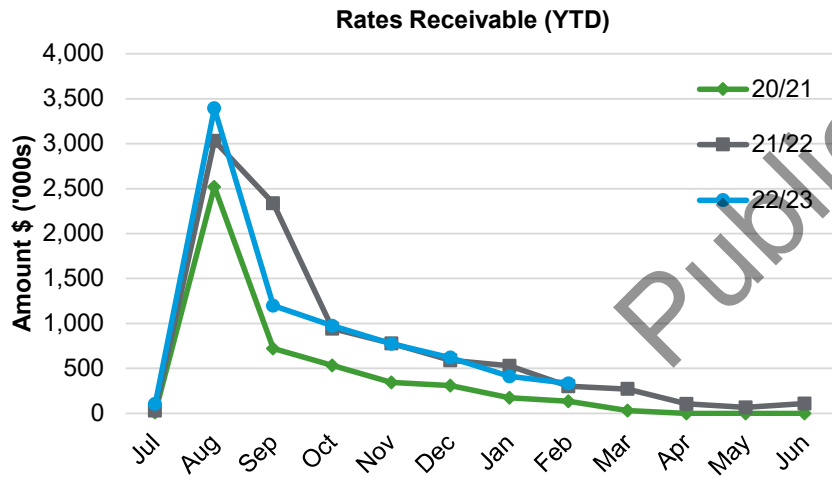
6. RECEIVABLES

(a) Rates Receivable

	28 Feb 23
	\$
Rates receivables	335,465
Total Rates Receivable Outstanding	335,465
Closing balances - prior year	109,915
Rates levied this year	3,156,461
Effluent and refuse removal	-
Closing balances - current month	(335,465)
Total Rates Collected to Date	2,930,911

(b) General Receivables

	28 Feb 23
	\$
Current	17,978
30 Days	33,777
60 Days	-
90+ Days	30,636
Total General Receivables Outstanding	82,391



Comments / Notes

Rubbish fees included in YTD graph

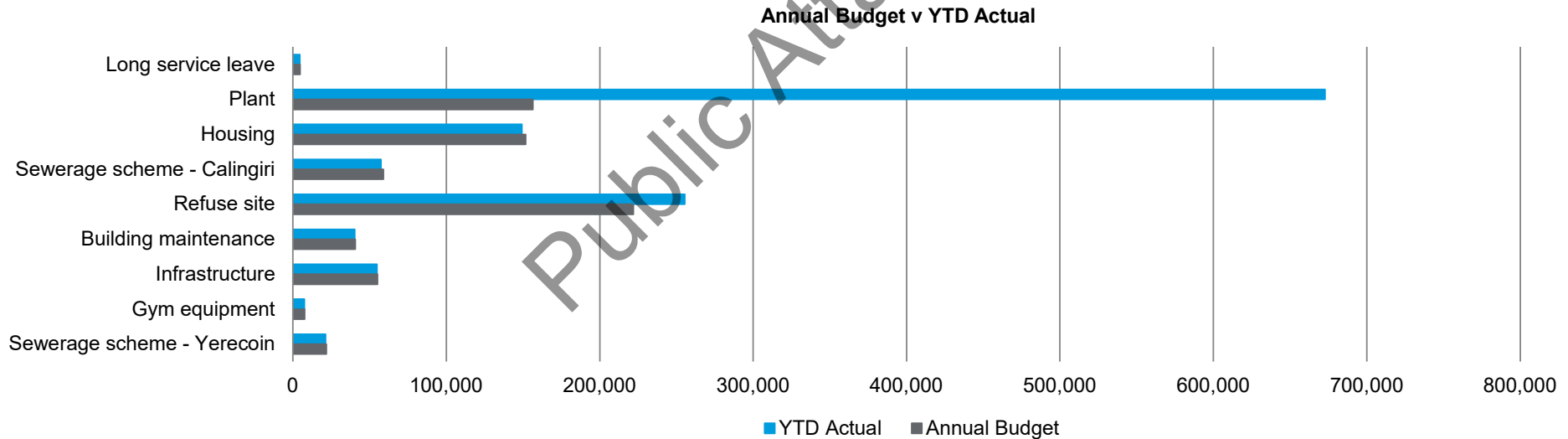
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

7. CASH BACKED RESERVES

Reserve Name	Annual Budget					YTD Actual				
	Balance 01 Jul 22	Transfers from	Interest Received	Transfer to	Balance 30 Jun 23	Balance 01 Jul 22	Transfers from	Interest Received	Transfer to	Balance 28 Feb 23
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long service leave	4,483	-	134	-	4,617	4,483	-	20	-	4,503
Plant	66,356	-	1,991	88,000	156,347	66,356	-	303	606,109	672,768
Housing	98,795	-	2,964	50,000	151,759	98,795	-	452	50,000	149,246
Sewerage scheme - Calingiri	57,215	-	1,716	-	58,931	57,215	-	261	-	57,477
Refuse site	254,215	(40,000)	7,626	-	221,841	254,215	-	1,162	-	255,377
Building maintenance	15,187	-	456	25,000	40,643	15,187	-	159	25,000	40,346
Infrastructure	14,684	-	441	40,000	55,125	14,684	-	67	40,000	54,751
Gym equipment	7,420	-	223	-	7,643	7,420	-	34	-	7,454
Sewerage scheme - Yerecoin	21,162	-	635	-	21,797	21,162	-	97	-	21,258
Total Cash Backed Reserves	539,516	(40,000)	16,186	203,000	718,702	539,516	-	2,556	721,109	1,263,181



SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2023

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Loader	24,381	50,000	25,619	-
Prime Mover	57,488	30,000	-	(27,488)
Ute 1	6,111	5,000	-	(1,111)
Ute 2	6,345	5,000	-	(1,345)
Total Disposal of Assets	94,325	90,000	25,619	(29,944)
Total Profit or (Loss)				(4,325)

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Other Property & Services				
Motor Vehicle				
Nissan Navara	8,494	9,227	733	-
Plant & Equipment				
Plant & Equipment	24,381	28,734	4,353	-
Total Disposal of Assets	32,875	37,961	5,086	-
Total Profit or (Loss)				5,086

Comments / Notes

Public Attachments

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2023

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Recreation and Culture						
Mogumber Hall Ceiling		81,767	54,504	-	54,504	0%
Total Land and Buildings		81,767	54,504	-	54,504	

(a) Furniture & Equipment

	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	
Other Property & Services						
Council Chambers - Furniture		5,000	3,328	-	3,328	0%
Total Furniture & Equipment		5,000	3,328	-	3,328	

(b) Plant and Equipment

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
Replacement Loader		295,000	295,000	295,000	-	
Prime Mover		345,000	345,000	239,911	105,089	
Ute 1		55,000	55,000	59,363	(4,363)	108%
Ute 2		55,000	55,000	56,065	(1,065)	
Ute 3		36,111	36,111	36,146	(35)	
		786,111	786,111	686,486	99,625	
Community Amenities						
Bolgart tip generator		8,000	5,328	-	5,328	0%
Calingiri Tip Generator		8,000	5,328	-	5,328	0%
		16,000	10,656	-	10,656	
Law, Order & Public Safety						
Community Safety Vehicle		65,000	65,000	52,006	12,994	80%
		65,000	65,000	52,006	12,994	
Recreation & Culture						
Mower Trailer		8,000	5,328	10,200	(4,872)	128%
Rotary Slasher		27,900	27,900	27,900	-	100%
Out-Front 72" Mower		37,500	37,500	37,500	-	100%
		73,400	70,728	75,600	(4,872)	
Total Plant and Equipment		940,511	932,495	814,092	118,403	

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

9. CAPITAL ACQUISITIONS (Continued)

(b) Infrastructure - Roads

	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Transport						
Bolgart West Road - Verge Mulching	MRWA / CBH	11,850	7,904	527	7,377	4%
Glentromie - Yerecoin Road - Reseal		17,654	11,768	-	11,768	0%
Wyening West Road - Verge Mulching	LRCIP	10,000	6,664	-	6,664	0%
Footpaths	LRCIP / CP	40,000	26,664	15,665	10,999	39%
Glentromie - Yerecoin Road - Replace W Be	LRCIP / CP	16,000	10,667	1,073	9,594	7%
Old Telegraph Road - Resheet Formations & RTR		214,879	143,248	-	143,248	0%
Glentromie - Yerecoin Road - Reseal	WSFN	50,421	33,614	-	33,614	0%
Boundary Road - Resheet Existing Formatio	WSFN	20,518	13,679	-	13,679	0%
Gillingarra - New Norcia Road - Reseal	WSFN	42,777	28,518	-	28,518	0%
Ag Lime Calingiri - New Norcia Road	WSFN	797,714	531,808	14,235	517,574	2%
Mogumber - Yarawindah Road #2	WSFN	89,398	59,592	26,559	33,033	30%
Mogumber - Yarawindah Road #4	WSFN	55,000	55,000	55,000	-	100%
Mogumber - Yarawindah Road #5	WSFN	1,578,437	1,051,961	144,056	907,905	9%
Mogumber - Yarawindah Road	WSFN	1,744,545	1,163,024	141,162	1,021,862	8%
Calingiri - New Norcia Road	WSFN	200,000	133,333	4,115	129,218	0%
Signage	LRCIP	40,000	26,664	-	26,664	0%
Culverts	LRCIP	108,405	70,874	3,016	67,858	0%
Bolgart Bridge	LRCIP	45,000	30,000	11,815	18,185	0%
Golf Course Road	LRCIP	78,880	52,584	84	52,500	0%
Old Plains Road Vegetation Control	LRCIP	179,750	119,816	98,384	21,432	0%
Piawaning Waddington Road Vegetation Co	LRCIP	46,480	46,480	52,126	(5,646)	0%
		5,387,707	3,623,861	567,817	3,056,045	
Total Infrastructure - Roads		5,387,707	3,623,861	567,817	3,056,045	

(d) Infrastructure - Other

	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Recreation & Culture						
Mogumber toilets		3,000	2,000	4,912	(2,912)	164%
Oval Renovation		20,000	20,000	20,136	(136)	101%
		23,000	22,000	25,048	(3,048)	
Economic Services						
Bolgart Caravan Park Toilet Block		189,309	126,200	78,180	48,020	41%
		189,309	126,200	78,180	48,020	

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2023

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Other

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Community Amenities					
Yerecoin Sewerage Inspection Hatch x 2	50,000	33,328	52,750	(19,422)	106%
Tip Sites Fencing	50,000	33,328	-	33,328	0%
Mogumber Tip Fencing	35,464	23,640	21,245	2,395	60%
	135,464	90,296	73,995	16,301	
Transport					
Depot Fuel Tank	29,438	29,438	30,337	(899)	103%
Parker Road Bore Solar Power	25,000	25,000	-	25,000	0%
	54,438	54,438	30,337	24,101	
Total Infrastructure - Other	402,211	292,934	207,560	85,374	
Total Capital Expenditure	6,817,196	4,907,122	1,589,469	3,317,654	

Public Attachments

**SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023**

10. RATING INFORMATION

	Rateable Value \$	Rate \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
General Rates								
GRV	1,794,690	0.129120	163	231,730	231,730	-	-	231,730
UV	43,700,873	0.006541	318	2,858,619	2,857,793	(127,216)	22,975	2,753,552
Total General Rates				3,090,349	3,089,523	(127,216)	22,975	2,985,282
Minimum Rates								
GRV	89,190	485.00	65	31,525	32,010	1,333	178	33,521
UV	1,770,962	586.00	76	44,536	47,466	-	-	47,466
Total Minimum Rates				76,061	79,476	1,333	178	80,987
Total General and Minimum Rates				3,166,410	3,168,999	(125,883)	23,153	3,066,269
Other Rate Revenue								
Facilities fees (Ex Gratia)				89,739				90,192
Total Rate Revenue				3,256,149				3,156,461

Public Attachments

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2023

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 84 Piawaning Water Supply

	Annual Budget	YTD Budget	YTD Actual
Economic Services	\$	\$	\$
Opening balance	92,906	92,906	84,124
Principal payment	(17,893)	(8,891)	(17,893)
Principal Outstanding	75,013	84,015	66,231
Interest payment	(1,984)	-	(1,984)
Guarantee fee	-	-	-
Total Principal, Interest and Fees Paid	(19,877)	(8,891)	(19,877)

(ii) Loan 83 Calingiri Football Club

	Annual Budget	YTD Budget	YTD Actual
Recreation and Culture	\$	\$	\$
Opening balance	162,163	162,163	162,163
Principal payment	(21,332)	(10,053)	(10,053)
Principal Outstanding	140,831	152,110	152,110
Interest payment	(4,206)	(3,546)	(3,546)
Service fee	-	-	-
Total Principal, Interest and Fees Paid	(25,538)	(13,599)	(13,598)

(iii) Loan 85 - Grader & Loader

	Annual Budget	YTD Budget	YTD Actual
Transport	\$	\$	\$
Opening balance	180,753	180,753	180,378
Principal payment	(39,493)	(19,705)	(19,705)
Principal Outstanding	141,260	161,048	160,673
Interest payment	(1,445)	(764)	(764)
Service fee	-	-	-
Total Principal, Interest and Fees Paid	(40,938)	(20,469)	(20,469)

(iv) Loan 87 - 2023 Plant

	Annual Budget	YTD Budget	YTD Actual
Transport	\$	\$	\$
Opening balance	-	-	-
Proceeds from borrowings	1,500,000	1,500,000	1,500,000
Principal payment	(95,908)	(95,908)	-
Principal Outstanding	1,404,092	1,404,092	1,500,000
Interest payment	(25,250)	(25,250)	-
Service fee	-	-	-
Total Principal, Interest and Fees Paid	(121,158)	(121,158)	-
Total Principal Outstanding	1,761,196	1,801,265	1,879,015
Total Principal Repayments	(174,626)	(134,557)	(47,650)

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2023

11. INFORMATION ON BORROWINGS

(b) Self Supporting Loans

(i) Loan 83 Calingiri Football Club

	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$
Recreation and Culture			
Opening balance	162,163	162,163	162,162
Principal payment received	(21,332)	(10,053)	(10,053)
Principal Outstanding	140,831	152,110	152,109
Interest received	(4,206)	(3,546)	(3,546)
Service fee received	-	-	-
Total Principal, Interest and Fees Received	(25,538)	(13,599)	(13,598)
Total Principal Outstanding	140,831	152,110	152,109
Total Principal Received	(21,332)	(10,053)	(10,053)

Public Attachments

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2023

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General commission grants	WALGGC	226,403	142,063	169,802
Local roads grants		150,954	87,941	113,216
Governance				
Grant - Traineeship (DPIRD)		-	-	38,000
Law, Order and Public Safety				
DFES Operating Grant	DFES	93,354	62,232	64,336
Mitigation Activity Fund		250,000	166,664	19,325
Grant Income (Western Power)		-	-	1,848
Education and Welfare				
Seniors week/TAVD community	DLGC	530	352	9,600
Recreation & Culture				
Grant - State Library ICT Grant		-	-	2,500
Transport				
Flood Damage Income - AGRN 962	WALGGC	4,250,067	-	(39,504)
Street lighting	MRWA	940	624	-
Direct road	MRWA	153,280	153,280	153,280
Total Operating Grants, Subsidies and Contributions		5,125,528	613,156	532,402
(b) Non-operating Grants, Subsidies and Contributions				
Transport				
Local Roads & Comm Infra Program	LCRI	19,223	19,223	21,146
Government Grant - R2R		344,595	258,444	344,594
AG Lime Route 2		560,740	373,824	-
R4R CLGF Grants		236,974	157,976	-
MRWA Mogumber - Yarawindah Road		902,971	601,976	-
WSFN Funding		3,435,584	2,290,384	725,966
Community Amenities				
Piawaning emergence Water Supply Grant		-	-	605
Total Non-Operating Grants, Subsidies and Contributions		5,500,087	3,701,827	1,092,311
Total Grants, Subsidies and Contributions		10,625,615	4,314,983	1,624,713

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2023

13. BUDGET AMENDMENTS

GL Code	Description	Council Resolution	Increase in Cash	Decrease in Cash	Running Balance
	Budget deficit				(192,160)
	INCOME				
	Grants				
10325	Increase in FAGS - General		66,568		66,568
10326	Increase in FAGS - Local Roads		60,655		60,655
	Commissions				
10431	Transport Licencing suspended			(5,720)	(5,720)
10433	Other Commissions			(8,068)	(8,068)
10512	Fire Prevention Infringements Change of intent from infringement to warning letters			(25,000)	(25,000)
	Staff Housing				
10912	Staff Housing - 12 Harrington Street (WSM) NIL Rent			(3,800)	(3,800)
10913	Staff Housing - 16 Yulgering Street (Admin) NIL Rent			(6,000)	(6,000)
10921	Community Housing Calingiri APU 2 - Vacant			(6,240)	(6,240)
21030	Sewerage Scheme - Calingiri Transfer from Reserves		7,765		7,765
16010	Govt Grant - Direct MRWA additional funding		3,227		3,227
16092	LRCIP Funding from 21/22		19,223		19,223
11400	Private Works NIL income to date			(5,000)	(5,000)
	<u>Net Income Variations</u>	Council Meeting 14 Dec 2022			97,610
	EXPENDITURE				
20415	President Allowance President allowance underpaid in 21/22			(3,500)	(3,500)
20406	Meeting Costs Briefing sessions, community engagement			(7,766)	(7,766)
20408	Sundry Council iPads replacement			(12,803)	(12,803)
20435	Computing / IT Support iPad support, Cyber security, additional workstations (Library) and O365 licencing			(30,257)	(30,257)
20442	Subscriptions EAP Program, AROC membership			(6,930)	(6,930)

Shire of Victoria Plains
Legal Fees

20452	Reduced requirement for engagement		10,000		10,000
20440	Office Building - Materials Water Leak / ATM Cage			(3,181)	(3,181)
20449	Occupational Health & Safety Activities completed through LGIS		5,267		5,267

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2023

13. BUDGET AMENDMENTS (continued)

GL Code	Description	Council Resolution	Increase in Cash	Decrease in Cash	Running Balance
	EXPENDITURE				
20445	Office Expenses MFA Mobile phone, CEO office furniture, lectern			(4,508)	(4,508)
20901	Staff Housing \$16,057 spent on CEO House furnishing			(17,000)	(17,000)
20430	CEO Transition Payout of Former CEO + Temporary CEO			(64,705)	(64,705)
20804	CDO Expenses Increased working hours compared to budgeted			(12,972)	(12,972)
APC	APU - Materials Air Conditioning and HWS replacement			(2,500)	(2,500)
21030	Effluent Disposal Schemes (STED) - Calingiri Repair to sewage lines - Railway St			(7,766)	(7,766)
	Water Supply				
21069	Bolgart WS - Reimbursement			(4,270)	(4,270)
21064	Gillingarra WS - Reimbursement			(4,270)	(4,270)
	Depot Maintenance				
21419	Hire of Temporary Fuel Storage Tank			(12,000)	(12,000)
AG0002 40025	Purchase of Land for Aglime Route Included in Aglime Road Construction		32,500		32,500
21322	Yerecoin Wayside Rest Area Electrical Work			(1,550)	(1,550)
21411	Works and Services WSM Employment package		113,147		113,147
21432	Parts and Repairs Ageing fleet requiring more frequent repairs			(55,000)	(55,000)
	<u>Net Expenditure Variations</u>	Council Meeting 14 Dec 2022			(90,064)

CAPITAL

40338	Out-front 72" Mower	2,500		2,500
40335	Rotary Slasher		(5,900)	(5,900)
40026	Ute 3	3,889		3,889
40339	Depot Fuel Tank	5,562		5,562
40026	Replacement Loader	55,000		55,000
40026	Prime Mover Float Refurbishment (deferred to 23-24)	30,000		30,000

Net Capital Variations

Council Meeting 14 Dec 2022

91,051

Revised Surplus / (Deficit)

Council Meeting 14 Dec 2022

(93,563)

Public Attachments

Shire of Victoria Plains
Significant Variances to Budget
For the Period Ending 31 January 2023

Schedule	Account Description	Annual Budget	Quarterly Budget	YTD Actual	Revised Forecast	Variance
	Budget deficit					(44,623)
<u>INCOME</u>						
3	Rates					
	Monochorum change in status to non-rateable	3,166,410	3,166,410	3,066,268	3,066,268	(100,142)
4	Traineeship Grant					
	Successful Grant funding received	38,000	38,000	38,000	38,000	38,000
5	Fire Mitigation Initiatives	250,000	19,325	19,325	38,650	(211,350)
	Revised submission funding and expenditure					
8	Community Grant	-	-	9,600	12,000	12,000
	Australia Day					
10	Drum Muster	9,090	4,545	-	3,050	(6,040)
	Adjusted down to match expenditure					
10	Planning Applications	24,270	12,135	5,060	10,000	(14,270)
	Reduced income from applications					
10	Heritage	-	-	-	7,000	7,000
	Heritage Grant secured					
13	Bolgart Caravan Park	7,954	3,977	1,450	2,900	(5,054)
	Reduced income to date from travellers					
14	Diesel Fuel Rebate	17,880	8,940	3,642	7,284	(10,596)
	Forecast from 21/22 not meeting expectations					
14	Private Works	15,000	7,500	1,639	3,500	(11,500)
	NIL income to date					
	Net Income Variations					(301,952)
<u>EXPENDITURE</u>						
4	Office / Facilities Cleaning	-	-	-	20,000	(20,000)
	Cleaning now contracted from 01 Feb 23					
4	Records Management	44,000	44,000	53,235	53,235	(9,235)
	Engagement of additional consultants					
4	Local Government Week	24,500	24,500	15,407	18,000	6,500
	Costs have been finalised for 2022-23					
4	Office Expenses	29,508	29,508	28,526	39,508	(10,000)
	Trainee Workstation					
	Secure Filing cabinet					
4	Consultants	400,860	285,581	285,581	443,865	(43,005)
	Rates - support for transitioning dedicated Rates Officer					
	IT Strategy - Computer Operating System					
4	Subscriptions	32,370	32,370	34,812	39,812	(7,442)
	AROC Correalla Management contribution					
4	Public Relations	12,219	6,110	3,198	8,000	4,219
	Reduced requirement for engagement					

Shire of Victoria Plains
Significant Variances to Budget
For the Period Ending 31 January 2023

Schedule	Account Description	Annual Budget	Quarterly Budget	YTD Actual	Revised Forecast	Variance
4	Admin Salaries Traineeship Grant Expenditure	38,000	19,000	-	38,000	(38,000)
4	Insurance Premiums Higher than budgeted premiums	57,041	57,041	63,115	63,115	(6,074)
4	Records Management Archiving and Storage Boxes	-	-	-	1,700	(1,700)
4	FBT Likely FBT charge for employees	-	-	-	10,000	(10,000)
5	Bush Risk Mitigation Coordinator Contribution to Shire of GinGin not budgeted for	-	-	15,308	61,232	(61,232)
5	Fire Mitigation Initiatives Revised submission funding and expenditure	250,000	38,650	-	38,650	211,350
8	Community Grant Expenditure Australia Day	-	-	2,087	12,000	(12,000)
9	APU Service Contracts not required	22,130	11,065	5,945	12,000	10,130
10	Piawaning Water Supply (Desal'n) Service contract with minimal exp to date	9,530	4,765	1,045	5,000	4,530
10	Town Planning Contour & Feature Survey - Crown Reserves 18203 & 18204 Piawaning	-	-	-	6,500	(6,500)
11	Calingiri Recreation Centre Service contracts with minimal expenditure	14,942	7,471	515	5,515	9,427
11	Roads Board Building Fit out of building and WiFi	-	-	-	10,500	(10,500)
11	Calingiri Sports Pavilion Cleaning prior to hand over of MOU lease	-	-	-	1,500	(1,500)
12	Sealed Road Maintenance materials component with minimal exp to date.	14,721	7,361	1,440	9,721	5,000
12	Unsealed Road Maintenance materials component with minimal exp to date.	85,874	42,937	11,840	60,874	25,000
12	Drainage Maintenance materials component with minimal exp to date.	77,241	38,621	-	52,241	25,000
12	Depot Maintenance Ramm Software Pty Ltd	20,161	10,081	20,843	30,161	(10,000)
12	Interest on Loan - 2023 Borrowings Loan interest not triggered until 23-24	25,250	-	-	-	25,250
14	Works Manager Salary Allocation vs Contract	135,360	67,680	26,430	50,040	85,320

Shire of Victoria Plains
Significant Variances to Budget
For the Period Ending 31 January 2023

Schedule	Account Description	Annual Budget	Quarterly Budget	YTD Actual	Revised Forecast	Variance
14	Insurance - Workers Compensation					
	Reallocation to correct	16,947	16,947	19,916	19,916	(2,969)
	Outside Crew	27,190	27,190	36,462	36,462	(9,272)
14	Staff Training	25,000	12,500	-	23,000	2,000
	Reduction in required spend					
	Net Expenditure Variations					154,297
	CAPITAL					
	Mogumber Hall Roof	81,767	81,767	-	-	81,767
	Prime Mover Truck	345,000	345,000	239,688	239,688	105,312
	Mogumber Toilets (LRCIP)	3,000	3,000	3,821	12,000	(9,000)
	Parker Road Solar Bore (LRCIP)	25,000	25,000	-	-	25,000
	Bolgart Caravan Park Toilet Block (LRCIP)	189,309	94,655	32,098	222,714	(33,405)
	Culverts (LRCIP)	108,405	54,203	428	100,000	8,405
	New Loan 87 Plant Replacement	95,908	95,908	-	-	95,908
	Net Capital Variations					273,987
	Revised Surplus / (Deficit)					81,709

Public Attachments

Shire of Victoria Plains



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SHIRE OF VICTORIA PLAINS

ANNUAL STATUTORY BUDGET

**Budget Review
2022 - 2023**

Public Attachments

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

Compilation Report

To the Council

Shire of Victoria Plains

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Victoria Plains, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Victoria Plains and the purpose identified above. We do not accept responsibility to any other person for the content of the report.



Signed at GERALDTON

Date 7th March 2023

RSM Australia Pty Ltd
Chartered Accountants

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
ANNUAL STATUTORY BUDGET REVIEW
2022 - 2023

CONTENTS PAGE

	Page	Note
Compilation Report	2	
Contents Page	3	
Financial Statements		
Statement of Comprehensive Income by Nature or Type	4	
Statement of Cash Flows	5	
Rate Setting Statement	6	
Notes to and Forming Part of the Budget		
Significant Accounting Policies	7	1
Operating Revenue	13	2
Disposal of Assets	14	3
Capital Expenditure	15	4 & 5
Borrowings	17	6
Reserves	18	7
Notes to the Statement of Cash Flows	19	8
Net Current Assets	19	9
Budget Amendments	20	10

Public Attachments

SHIRE OF VICTORIA PLAINS
STATEMENT OF COMPREHENSIVE INCOME
2022 - 2023
BY NATURE OR TYPE

	Note	Revised Budget 22 / 23 \$	Adopted Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Revenue					
Rates		3,156,009	3,256,149	3,156,461	3,156,009
Operating Grants, Subsidies and Contributions	2(a)	4,971,178	4,995,078	438,063	4,971,178
Fees and Charges		195,853	264,952	130,814	195,853
Interest Earnings		44,068	44,068	24,200	44,068
Other Revenue		147,406	177,830	93,491	147,406
		<u>8,514,513</u>	<u>8,738,077</u>	<u>3,843,029</u>	<u>8,514,513</u>
Expenses					
Employee Costs		(1,849,588)	(1,910,137)	(1,319,368)	(1,849,588)
Materials and Contracts		(6,523,521)	(6,483,298)	(1,480,733)	(6,523,521)
Utility Charges		(120,924)	(116,653)	(68,421)	(120,924)
Depreciation on Non-current Assets		(4,046,982)	(4,046,982)	(2,504,731)	(4,046,982)
Interest Expenses		(7,635)	(32,885)	(6,298)	(7,635)
Insurance Expenses		(179,239)	(173,165)	(178,559)	(179,239)
Other Expenditure		(83,335)	(79,835)	(43,612)	(83,335)
		<u>(12,811,224)</u>	<u>(12,842,955)</u>	<u>(5,601,722)</u>	<u>(12,811,224)</u>
Operating Surplus / (Deficit)		<u>(4,296,711)</u>	<u>(4,104,878)</u>	<u>(1,758,693)</u>	<u>(4,296,711)</u>
Other Revenue and Expenses					
Non-operating Grants, Subsidies and Contributions	2(b)	5,500,087	5,480,864	1,092,311	5,500,087
Profit on Disposal of Assets	3	25,619	25,619	4,177	25,619
(Loss) on Disposal of Assets	3	(29,944)	(29,944)	-	(29,944)
Net Result		<u>1,199,051</u>	<u>1,371,661</u>	<u>(662,205)</u>	<u>1,199,051</u>
Total Comprehensive Income		<u>1,199,051</u>	<u>1,371,661</u>	<u>(662,205)</u>	<u>1,199,051</u>

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

Public Attachments

**SHIRE OF VICTORIA PLAINS
ANNUAL STATUTORY BUDGET REVIEW
2022 - 2023
STATEMENT OF CASH FLOWS**

	Note	Revised Budget 22 / 23 \$	Adopted Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Rates		3,156,009	3,256,149	3,419,393	3,156,009
Operating Grants, Subsidies and Contributions	2(a)	4,971,178	4,995,078	438,063	4,971,178
Fees and Charges		195,853	264,952	130,814	195,853
Interest Earnings		44,068	44,068	24,200	44,068
Other Revenue		147,406	177,830	93,491	147,406
		<u>8,514,513</u>	<u>8,738,077</u>	<u>4,105,961</u>	<u>8,514,513</u>
Payments					
Employee Costs		(1,849,588)	(1,910,137)	(1,319,368)	(1,849,588)
Materials and Contracts		(6,523,521)	(6,483,298)	(1,424,850)	(6,523,521)
Utility Charges		(120,924)	(116,653)	(68,421)	(120,924)
Interest Expenses		(7,635)	(32,885)	(6,298)	(7,635)
Insurance Expenses		(179,239)	(173,165)	(178,559)	(179,239)
Other Expenditure		(83,335)	(79,835)	(43,612)	(83,335)
		<u>(8,764,242)</u>	<u>(8,795,973)</u>	<u>(3,041,108)</u>	<u>(8,764,242)</u>
Net Cash provided by Operating Activities		<u>(249,728)</u>	<u>(57,896)</u>	<u>1,064,853</u>	<u>(249,728)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Non-operating Grants, Subsidies and Contributions	2(b)	5,500,087	5,480,864	1,092,311	5,500,087
Proceeds from Sale of Fixed Assets	3	90,000	90,000	37,052	90,000
Land and Buildings	4(a)	-	(114,267)	-	-
Plant and Equipment	4(c)	(835,199)	(1,026,000)	(803,891)	(835,199)
Furniture and Equipment	4(b)	(5,000)	(5,000)	-	(5,000)
Infrastructure - Roads	5(a)	(5,379,302)	(5,387,707)	(551,885)	(5,379,302)
Infrastructure - Other	5(b)	(419,616)	(407,773)	(90,233)	(419,616)
Net Cash provided by Investing Activities		<u>(1,049,030)</u>	<u>(1,369,883)</u>	<u>(316,646)</u>	<u>(1,049,030)</u>
CASH FLOWS FROM FINANCING ACTIVITIES					
Repayment of Long Term Borrowings	6	(78,718)	(174,626)	(38,649)	(78,718)
Proceeds from Self Supporting Loans	6	21,332	21,332	10,053	21,332
Proceeds from New Loans	6	1,500,000	1,500,000	-	1,500,000
Net Cash provided by Financing Activities		<u>1,442,614</u>	<u>1,346,706</u>	<u>(28,596)</u>	<u>1,442,614</u>
Net Increase / (Decrease) in Cash Held		<u>143,856</u>	<u>(81,073)</u>	<u>719,611</u>	<u>143,856</u>
Cash at Beginning of Year		<u>1,264,859</u>	<u>1,376,362</u>	<u>1,264,859</u>	<u>1,264,859</u>
Cash and Cash Equivalents at the End of the Year	8	<u>1,408,715</u>	<u>1,295,289</u>	<u>1,984,470</u>	<u>1,408,715</u>

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

SHIRE OF VICTORIA PLAINS
ANNUAL STATUTORY BUDGET REVIEW
2022 - 2023
RATE SETTING STATEMENT

	Note	Revised Budget 22 / 23 \$	Adopted Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23
OPERATING ACTIVITIES					
Net Current Assets at 01 Jul - Surplus / (Deficit)		117,039	68,099	117,039	117,039
Revenue from Operating Activities (Excluding Rates)					
Operating Grants, Subsidies and Contributions	2(a)	4,971,178	4,995,078	438,063	4,971,178
Fees and Charges		195,853	264,952	130,814	195,853
Interest Earnings		44,068	44,068	24,200	44,068
Other Revenue		147,406	177,830	93,491	147,406
Profit on Disposal of Assets		25,619	25,619	4,177	-
		5,384,123	5,507,547	690,745	5,358,504
Expenditure from Operating Activities					
Employee Costs		(1,849,588)	(1,910,137)	(1,319,368)	(1,849,588)
Materials and Contracts		(6,523,521)	(6,483,298)	(1,480,733)	(6,523,521)
Utility Charges		(120,924)	(116,653)	(68,421)	(120,924)
Depreciation on Non-current Assets		(4,046,982)	(4,046,982)	(2,504,731)	(4,046,982)
Interest Expenses		(7,635)	(32,885)	(6,298)	(7,635)
Insurance Expenses		(179,239)	(173,165)	(178,559)	(179,239)
Other Expenditure		(83,335)	(79,835)	(43,612)	(83,335)
Loss on Disposal of Assets		(29,944)	(29,944)	-	-
		(12,841,168)	(12,872,899)	(5,601,722)	(12,811,224)
Excluded Non-cash Operating Activities					
(Profit) on Disposal of Assets	3	(25,619)	(25,619)	(4,177)	(25,619)
Loss on Disposal of Assets	3	29,944	29,944	-	29,944
Depreciation and Amortisation on Assets		4,046,982	4,046,982	2,504,731	4,046,982
		4,051,307	4,051,307	2,500,554	4,051,307
Net Amount provided from Operating Activities		(3,405,737)	(3,314,045)	(2,410,423)	(3,401,412)
INVESTING ACTIVITIES					
Non-operating Grants, Subsidies and Contributions	2(b)	5,500,087	5,480,864	1,092,311	5,500,087
Proceeds from Disposal of Assets	3	90,000	90,000	37,052	90,000
Purchase of Property, Plant and Equipment	4	(840,199)	(1,145,267)	(803,891)	(840,199)
Payments for Construction of Infrastructure	5	(5,798,918)	(5,795,480)	(642,118)	(5,798,918)
		(1,049,030)	(1,369,883)	(316,646)	(1,049,030)
Net Amount provided from Investing Activities		(1,049,030)	(1,369,883)	(316,646)	(1,049,030)
FINANCING ACTIVITIES					
Repayment of Long Term Borrowings	6(a)	(78,718)	(174,626)	(38,649)	(78,718)
Proceeds from Self Supporting Loans	6(b)	21,332	21,332	10,053	21,332
Proceeds from New Loans	6(a)	1,500,000	1,500,000	-	1,500,000
Transfers to Reserves (Restricted Assets)	7	(219,186)	(219,186)	(27,130)	(219,186)
Transfers from Reserves (Restricted Assets)	7	40,000	40,000	-	40,000
		1,263,428	1,167,520	(55,726)	1,263,428
Net Amount provided from Financing Activities		1,263,428	1,167,520	(55,726)	1,263,428
Surplus / (Deficit) before General Rates		(3,074,300)	(3,448,309)	(2,665,756)	(3,074,300)
Total Amount raised from General Rates		3,156,009	3,256,149	3,156,461	3,156,009
Net Current Assets at June 30 to C/Fwd - Surplus / (Deficit)	9	81,709	(192,160)	490,705	81,709

SHIRE OF VICTORIA PLAINS
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 31 January 2023

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

The budget 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 (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as an asset Crown Land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget 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.

With the exception of the cash flow statement and rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements.

(c) Rounding Off Figures

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

(d) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (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 where applicable.

(e) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, bonds and deposits, overdrafts, excess rates, unspent grant funds, on call deposits and term deposits with maturities equal to or less than three months. Cash and cash equivalents are typically characterised as highly liquid investments with little risk of experiencing material changes in value. Further information is provided in Note 1(f).

(f) Financial Instruments

Other financial assets at amortised cost

The Shire 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 fair value through profit and loss

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

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

**SHIRE OF VICTORIA PLAINS
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 31 January 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(f) Financial Instruments (Continued)

Financial liabilities

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

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

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

Borrowing costs 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.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in the statement of comprehensive income.

In some circumstances, the Shire renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Shire does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

Impairment of Financial Assets

At the end of the annual reporting period the Shire assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

(g) Inventories

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 related to completion and its sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(h) Fixed Assets

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

Initial recognition and measurement between mandatory revaluation dates

Borrowing Costs

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 *Local Government (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.

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

**SHIRE OF VICTORIA PLAINS
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 31 January 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

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

Land under roads

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

(i) Depreciation of Non-current Assets

Fixed assets, excluding freehold land, are depreciated on a straight-line basis over the asset's useful life to the Shire, commencing when the asset is ready for use. The estimated useful lives used for each class of depreciable asset are shown below in years:

Asset	Years
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Other infrastructure	15 to 80 years
Sealed roads and streets:	
formation	not depreciated
pavement	100 years
seal:	
bituminous seals	15 to 20 years
asphalt surfaces	20 years
Gravel Roads:	
formation	not depreciated
pavement	50 years
Formed roads (unsealed):	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 to 60 years
Sewerage piping	80 years
Water supply piping and drainage systems	17 to 90 years
Bridges	60 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Land Under Local Government Control

Regulation 16 in the *Local Government (Financial Management) Regulations 1996* prohibits certain assets to be included in the financial report of a local government and require other assets to be included. The regulation therefore supersedes the reporting requirements of AASB 1051 *Land Under Roads (p.15)* and AASB 116 *Property, Plant and Equipment (p.7)*

SHIRE OF VICTORIA PLAINS
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 31 January 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Trade and Other Payables

Trade and other payables are unpaid current liabilities owed for goods and services provided to the Shire prior to the end of the financial year. The amounts are unsecured and are normally paid within 30 days of recognition.

(k) Employee Benefits

Provision is made for the Shire's liability for employee benefits arising from services rendered by employees to the end of the annual reporting period. Employee benefits that are expected to be wholly settled within one year are measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on 10 year Australia Government Bonds. Changes in the measurement of the liability are recognised in the statement of comprehensive income.

(l) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. All other borrowing costs are recognised as an expense in the period in which they are incurred.

(m) Provisions

Provisions are recognised when: The Shire has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(n) 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.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(o) Current and Non-current Classification

The report classifies current and non-current balances as defined by the *Local Government (Financial Management) Regulations 1996*, AASB 101 *Presentation of Financial Statements*, or by another applicable regulation or interpretation.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

**SHIRE OF VICTORIA PLAINS
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 31 January 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Non-operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

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.

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. 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

Loss on the disposal of fixed assets.

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, provision for bad debts, member's fees or State taxes, donations and subsidies made to community groups.

**SHIRE OF VICTORIA PLAINS
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 31 January 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(q) Program Classifications (Function / Activity)

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

Inspection of food outlets and their control, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Maintenance of playgroup centre and support of school programs.

HOUSING

Provide housing for staff. Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Maintenance of public halls, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, and other cultural facilities.

TRANSPORT

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, and standpipes. Building Control.

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs and engineering operation costs.

Public Attachments

SHIRE OF VICTORIA PLAINS

NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023

2. OPERATING REVENUE

(a) Operating Grants

	Revised Budget 22 / 23 \$	Adopted Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Governance	38,000	-	38,000	38,000
General Purpose Funding	377,357	250,134	188,679	377,357
Law, Order, Public Safety	132,004	343,354	85,508	132,004
Education and Welfare	12,530	530	9,600	12,530
Community Amenities	7,000	-	-	7,000
Transport	4,404,287	4,401,060	113,776	4,404,287
Total Operating Grants	4,971,178	4,995,078	438,063	4,971,178

(b) Non-Operating Grants

	Revised Budget 22 / 23 \$	Adopted Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Community Amenities	-	-	605	-
Transport	5,500,087	5,480,864	1,091,706	5,500,087
Total Non-operating Grants	5,500,087	5,480,864	1,092,311	5,500,087

Public Attachments

SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023**

3. DISPOSAL OF ASSETS

Revised Budget	Book Value 22 / 23 \$	Proceeds 22 / 23 \$	Profit 22 / 23 \$	(Loss) 22 / 23 \$
Transport				
Plant and Equipment				
Loader	24,381	50,000	25,619	
Prime Mover	57,488	30,000		(27,488)
Ute 1	6,111	5,000		(1,111)
Ute 2	6,345	5,000		(1,345)
Total Disposal of Assets	94,325	90,000	25,619	(29,944)
Total Profit or (Loss)				(4,325)

Jan 23 Actual	Book Value 31-Jan-23 \$	Proceeds 31-Jan-23 \$	Profit 31-Jan-23 \$	(Loss) 31-Jan-23 \$
Transport				
Motor Vehicle				
Nissan Navara	8,494	9,227	733	
Plant & Equipment				
Plant & Equipment	24,381	27,825	3,444	
Total Disposal of Assets	32,875	37,052	4,177	-
Total Profit or (Loss)				4,177

Annual Budget	Book Value 22 / 23 \$	Proceeds 22 / 23 \$	Profit 22 / 23 \$	(Loss) 22 / 23 \$
Transport				
Plant and Equipment				
Loader	24,381	50,000	25,619	
Prime Mover	57,488	30,000		(27,488)
Ute 1	6,111	5,000		(1,111)
Ute 2	6,345	5,000		(1,345)
Total Disposal of Assets	94,325	90,000	25,619	(29,944)
Total Profit or (Loss)				(4,325)

SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023**

4. CAPITAL ACQUISITIONS - PROPERTY, PLANT AND EQUIPMENT

(a) Land and Buildings

	Revised Budget 22 / 23 \$	Adopted Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Recreation and Culture				
Mogumber Hall Ceiling	-	81,767	-	-
	-	81,767	-	-
Transport				
Purchase of Land for Aglime Route	-	32,500	-	-
	-	32,500	-	-
Total Land and Buildings	-	114,267	-	-

(b) Furniture & Equipment

	Revised Budget 22 / 23 \$	Adopted Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Governance				
Council Chambers - Furniture	5,000	5,000	-	5,000
Total Furniture & Equipment	5,000	5,000	-	5,000

(c) Plant and Equipment

	Revised Budget 22 / 23 \$	Adopted Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Transport				
Replacement Loader	295,000	350,000	295,000	295,000
Prime Mover	239,688	345,000	239,911	239,688
Prime Mover Float Refurbishment	-	30,000	-	-
Ute 1	55,000	55,000	59,363	55,000
Ute 2	55,000	55,000	56,065	55,000
Ute 3	36,111	40,000	36,146	36,111
	680,799	875,000	686,485	680,799
Community Amenities				
Bolgart Tip Generator	8,000	8,000	-	8,000
Calingiri Tip Generator	8,000	8,000	-	8,000
	16,000	16,000	-	16,000
Law, Order & Public Safety				
Community Safety Vehicle	65,000	65,000	52,006	65,000
	65,000	65,000	52,006	65,000
Recreation & Culture				
Mower Trailer	8,000	8,000	-	8,000
Rotary Slasher	27,900	22,000	27,900	27,900
Out-front 72' Mower	37,500	40,000	37,500	37,500
	73,400	70,000	65,400	73,400
Total Plant and Equipment	835,199	1,026,000	803,891	835,199
Total Property, Plant and Equipment	840,199	1,145,267	803,891	840,199

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023

5. CAPITAL ACQUISITIONS - INFRASTRUCTURE

(a) Roads

	Revised Budget 22 / 23 \$	Adopted Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Transport				
<i>Roadworks - Council & Direct Funding</i>				
Bolgart West Road - Verge Mulching	11,850	11,850	527	11,850
Glentromie - Yerecoin Road - Reseal	17,654	17,654	-	17,654
Wyening West Road - Verge Mulching	10,000	10,000	-	10,000
Footpaths	40,000	40,000	15,665	40,000
<i>Roadworks - R2R Funded</i>				
Glentromie - Yerecoin Road - Replace W Beams	16,000	16,000	-	16,000
Old Telegraph Road - Resheet Formations & Maintain	214,879	214,879	-	214,879
Glentromie - Yerecoin Road - Reseal	50,421	50,421	-	50,421
Boundary Road - Resheet Existing Formation	20,518	20,518	-	20,518
Gillingarra - New Norcia Road - Reseal	42,777	42,777	-	42,777
<i>Ag Lime Route Capital Expenditure</i>				
Ag Lime Calingiri - New Norcia Road	797,714	797,714	14,235	797,714
<i>Roadworks - State Freight Network</i>				
Mogumber-Yarawindah WSN #2	89,398	89,398	26,559	89,398
Mogumber-Yarawindah WSN #3	-	-	-	-
Mogumber-Yarawindah WSN #4	55,000	55,000	55,000	55,000
Mogumber-Yarawindah WSN #5	1,578,437	1,578,437	144,056	1,578,437
Mogumber - Yarawindah Road	1,744,545	1,744,545	141,162	1,744,545
Calingiri - New Norcia Road	200,000	200,000	4,115	200,000
<i>Roadworks - LRCIP</i>				
Signage	40,000	40,000	-	40,000
Culverts	100,000	108,405	428	100,000
Bolgart Bridge	45,000	45,000	195	45,000
Golf Course Road	78,880	78,880	-	78,880
Old Plains Road Vegetation Control	179,750	179,750	97,817	179,750
Piawaning Waddington Road Vegetation Control	46,480	46,480	52,126	46,480
	5,379,302	5,387,707	551,885	5,379,302
Total Roads	5,379,302	5,387,707	551,885	5,379,302

(b) Infrastructure - Other

	Revised Budget 22 / 23 \$	Adopted Budget 22 / 23 \$	Actual 31-Jan-23 \$	Estimated Actual 30-Jun-23 \$
Recreation and Culture				
Oval Renovation	20,000	20,000	20,136	20,000
Mogumber Toilets	12,000	3,000	4,912	12,000
	32,000	23,000	25,048	32,000
Economic Services				
Bolgart Caravan Park Toilet Block	222,714	189,309	32,098	222,714
	222,714	189,309	32,098	222,714
Community Amenities				
Yerecoin Sewerage Inspection Hatch x 2	50,000	50,000	3,000	50,000
Tip Sites Fencing	50,000	50,000	-	50,000
Mogumber Tip Fencing	35,464	35,464	-	35,464
	135,464	135,464	3,000	135,464
Transport				
Depot Fuel Tank	29,438	35,000	30,087	29,438
Parker Road Bore Solar Power	-	25,000	-	-
	29,438	60,000	30,087	29,438
Total Infrastructure - Other	419,616	407,773	90,233	419,616
Total Infrastructure	5,798,918	5,795,480	642,118	5,798,918

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023

6. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	Revised Budget 22 / 23					Adopted Budget 22 / 23					Actual as at 31 Jan 23		
	01 Jul 22 \$	New Loans \$	Principal Repayments \$	Interest Repayments \$	Principal Outstanding \$	01 Jul 22 \$	New Loans \$	Principal Repayments \$	Interest Repayments \$	Principal Outstanding \$	Principal Repayments \$	Interest Repayments \$	Principal Outstanding \$
Economic Services													
Loan 84 Piawaning Water Supply	92,906	-	17,893	1,984	75,013	92,906	-	17,893	1,984	75,013	8,891	1,047	75,233
Recreation and Culture													
Loan 83 Calingiri Football Club	162,163		21,332	4,206	140,831	162,163		21,332	4,206	140,831	10,053	3,546	152,110
Transport													
Loan 85 - Roller and Grader	180,753	-	39,493	1,445	141,260	180,753	-	39,493	1,445	141,260	19,705	764	160,673
Loan - 2023 Plant	-	1,500,000	-	-	1,500,000	-	1,500,000	95,908	25,250	1,404,092	-	-	-
Total Debenture Repayments	435,822	1,500,000	78,718	7,635	1,857,104	435,822	1,500,000	174,626	32,885	1,761,196	38,649	5,357	388,016

(b) Self Supporting Loans

	Revised Budget 22 / 23*					Adopted Budget 22 / 23*					Actual as at 31 Jan 23		
	01 Jul 22 \$	New Loans \$	Principal Repayments \$	Interest Repayments \$	Principal Outstanding \$	01 Jul 22 \$	New Loans \$	Principal Repayments \$	Interest Repayments \$	Principal Outstanding \$	Principal Repayments \$	Interest Repayments \$	Principal Outstanding \$
Recreation and Culture													
Loan 83 Calingiri Football Club	162,163	-	21,332	4,206	140,831	162,163	-	21,332	4,206	140,831	10,053	3,546	152,110
Total Self Supporting Loans	162,163	-	21,332	4,206	140,831	162,163	-	21,332	4,206	140,831	10,053	3,546	152,110

Comments / Notes

* - No new self supporting loans are expected to be entered into this year.

(c) Unspent Debentures

The Shire had no unspent debenture funds as at 30th June 2022. It is not expected to have unspent debenture funds as at 30th June 2023.

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023

7. CASH BACKED RESERVES

Reserve Name	Revised Budget 21 / 23				Adopted Budget 22 / 23					Actual as at 31 Jan 23					
	Balance 01-Jul-22	Transfers from	Interest Received	Transfer to	Balance 30-Jun-23	Balance 01-Jul-22	Transfers from	Interest Received	Transfer to	Balance 30-Jun-23	Balance 01-Jul-22	Transfers from	Interest Received	Transfer to	Balance 31-Jan-23
Long Service Leave	4,482	-	134	-	4,616	4,482	-	134	-	4,616	4,482	-	17	-	4,499
Plant	66,355	-	1,991	88,000	156,346	66,355	-	1,991	88,000	156,346	66,355	-	253	-	66,608
Housing	98,795	-	2,964	50,000	151,759	98,795	-	2,964	50,000	151,759	98,795	-	377	-	99,172
Sewerage Scheme - Calingiri	57,214	-	1,716	-	58,930	57,214	-	1,716	-	58,930	57,214	-	218	-	57,432
Refuse Site	254,215	(40,000)	7,626	-	221,841	254,215	(40,000)	7,626	-	221,841	254,215	-	971	-	255,186
Building Maintenance	15,187	-	456	25,000	40,643	15,187	-	456	25,000	40,643	15,187	-	129	25,000	40,316
Infrastructure	14,684	-	441	40,000	55,125	14,684	-	441	40,000	55,125	14,684	-	56	-	14,740
Gym Equipment	7,420	-	223	-	7,643	7,420	-	223	-	7,643	7,420	-	28	-	7,448
Sewerage Scheme - Yerecoin	21,162	-	635	-	21,797	21,162	-	635	-	21,797	21,162	-	81	-	21,243
Unspent Grants Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserves	539,514	(40,000)	16,186	203,000	718,700	539,514	(40,000)	16,186	203,000	718,700	539,514	-	2,130	25,000	566,644

Objective of Reserves

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve Name	Term	Purpose
Long Service Leave	Ongoing	to be used to fund annual and long service leave requirements
Plant	Ongoing	to be used for the purchase of major plant
Housing	Ongoing	to be used for the procurement of staff housing
Sewerage Scheme - Calingiri	Ongoing	to be used to maintain and improve the Calingiri sewerage scheme
Refuse Site	Ongoing	to be used to fund future refuse site development
Building Maintenance	Ongoing	to be used for the long term maintenance of Shire buildings
Infrastructure	Ongoing	to be used for future infrastructure development to ensure long term Shire sustainability
Gym Equipment	Ongoing	to be used for future purchases and replacement of gymnasium equipment
Sewerage Scheme - Yerecoin	Ongoing	to be used to maintain and improve the Yerecoin sewerage scheme
Unspent Grants	Ongoing	to be used in accordance with grant agreements.

The reserves are not expected to be used within a set period and further transfers to the reserve accounts are expected as funds are utilised

SHIRE OF VICTORIA PLAINS

NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023

8. NOTES TO THE STATEMENT OF CASH FLOWS

The statement of cash flows includes cash and cash equivalents net of outstanding overdrafts. The estimated cash at reporting date is as follows:

	Revised Budget 22 / 23	Adopted Budget 22 / 23	Actual 31-Jan-23	Estimated Actual 30-Jun-23
(a) Reconciliation of Cash	\$	\$	\$	\$
Cash - Unrestricted	690,015	576,587	1,417,823	690,015
Cash - Restricted	718,700	718,700	566,644	718,700
Total Cash on Hand	1,408,715	1,295,287	1,984,467	1,408,715
(b) Reconciliation of Net Cash from Operating Activities to Net Result				
Net Result	1,199,051	1,371,661	(662,205)	1,199,051
Depreciation	4,046,982	4,046,982	2,504,731	4,046,982
(Profit) on Sale of Asset	(25,619)	(25,619)	(4,177)	(25,619)
Loss on Sale of Asset	29,944	29,944	-	29,944
(Increase) / Decrease in Receivables	-	-	262,932	-
(Increase) / Decrease in Inventories	-	-	20,344	-
Increase / (Decrease) in Payables	-	-	35,539	-
Non-operating Grants, Subsidies and Contributions	(5,500,087)	(5,480,864)	(1,092,311)	(5,500,087)
Net Cash from Operating Activities	(249,728)	(57,896)	1,064,853	(249,728)

9. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position	Revised Budget 22 / 23	Adopted Budget 22 / 23	Actual 31-Jan-23	Estimated Actual 30-Jun-23
	\$	\$	\$	\$
Current Assets				
Cash - Unrestricted	690,015	576,587	1,417,823	690,015
Cash - Restricted Reserves	718,700	718,700	566,644	718,700
Receivables	567,005	567,005	623,916	567,005
Financial Assets (Term Deposits)	160,441	-	-	160,441
Inventories	53,207	53,207	11,961	53,207
Total Current Assets	2,189,368	1,915,499	2,620,344	2,189,368
Current Liabilities				
Trade and Other Payables	(216,466)	(216,466)	(331,534)	(216,466)
Revenue Received in Advance	-	-	-	-
Contract Liabilities	(995,008)	(995,008)	(1,029,682)	(995,008)
Deposits and Bonds	(21,589)	(21,589)	(21,733)	(21,589)
Short Term Borrowings	(78,032)	(78,032)	(79,361)	(78,032)
Provisions	(148,295)	(148,295)	(166,022)	(148,295)
Total Current Liabilities	(1,459,390)	(1,459,390)	(1,628,332)	(1,459,390)
Net Current Funding Position	729,978	456,109	992,012	729,978
Less: Cash - Restricted Reserves	(718,700)	(718,700)	(566,644)	(718,700)
Less: Self-Supporting Loan	(7,601)	(7,601)	(11,532)	(7,601)
Add: Current Portion of Debentures	78,032	78,032	76,869	78,032
Estimated Surplus / (Deficit) C/FWD	81,709	(192,160)	490,705	81,709

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023

10. BUDGET AMENDMENTS

The following details the amendments made to the original budget since its adoption.

GL Code	Job Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
Adjustment to 1 July Opening Surplus				Adopted Budget Deficit				(192,160)
December 2022 Budget Review								
INCOME								
Grants								
10325		Increase in FAGS - General	2212-10			66,568		66,568
10326		Increase in FAGS - Local Roads	2212-10			60,655		60,655
Commissions								
10431		Transport Licencing suspended	2212-10				(5,720)	(5,720)
10433		Other Commissions	2212-10				(8,068)	(8,068)
10512		Fire Prevention Infringements Change of intent from infringement to warning letters					(25,000)	(25,000)
Staff Housing								
10912		Staff Housing - 12 Harrington Street (WSM) NIL Rent	2212-10				(3,800)	(3,800)
10913		Staff Housing - 16 Yulgering Street (Admin) NIL Rent	2212-10				(6,000)	(6,000)
10921		Community Housing Calingiri APU 2 - Vacant	2212-10				(6,240)	(6,240)
21030		Sewerage Scheme - Calingiri Transfer from Reserves	2212-10			7,765		7,765
16010		Govt Grant - Direct MRWA additional funding	2212-10			3,227		3,227
16092		LRCIP Funding from 21/22	2212-10			19,223		19,223
11400		Private Works NIL income to date	2212-10				(5,000)	(5,000)
Net Income Variations			2212-10					97,610
EXPENDITURE								
20415		President Allowance President allowance underpaid in 21/22	2212-10				(3,500)	(3,500)

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023

10. BUDGET AMENDMENTS

The following details the amendments made to the original budget since its adoption.

GL Code	Job Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
20406		Meeting Costs Briefing sessions, community engagement	2212-10				(7,766)	(7,766)
20408		Sundry Council Ipad replacements	2212-10				(12,803)	(12,803)
20435		Computing / IT Support Ipad support, Cyber security, additional workstations (Library) and O365 licencing	2212-10				(30,257)	(30,257)
20442		Subscriptions EAP Program, AROC membership	2212-10				(6,930)	(6,930)
20452		Legal Fees Reduced requirement for engagement	2212-10			10,000		10,000
20440		Office Building - Materials Water Leak / ATM Cage	2212-10				(3,181)	(3,181)
20449		Occupational Health & Safety Activities completed through LGIS	2212-10			5,267		5,267
20445		Office Expenses Mfa Mobile phone, CEO office furniture, lectern	2212-10				(4,508)	(4,508)
20901		Staff Housing \$16,057 spend on CEO House furnishing	2212-10				(17,000)	(17,000)
20430		CEO Transition Payout of Former CEO + Temporary CEO	2212-10				(64,705)	(64,705)
20804		CDO Expenses Increased working hours compared to budgeted	2212-10				(12,972)	(12,972)
APC		APU - Materials Air Conditioning and HWS replacement	2212-10				(2,500)	(2,500)
21030		Effluent Disposal Schemes (STED) - Calingiri Repair to sewerage lines - Railway St	2212-10				(7,766)	(7,766)
21069		Water Supply Bolgart WS - Reimbursement	2212-10				(4,270)	(4,270)
21064		Gillingarra WS - Reimbursement	2212-10				(4,270)	(4,270)

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023

10. BUDGET AMENDMENTS

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GL Code	Job Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
21419		Deport Maintenance Hire of Temporary Fuel Storage Tank	2212-10				(12,000)	(12,000)
AG0002 40025		Purchase of Land for Aglime Route Included in Aglime Road Construction	2212-10			32,500		32,500
21322		Yerecoin Wayside Rest Area Electrical Work	2212-10				(1,550)	(1,550)
21411		Works and Services WSM Employment package	2212-10			113,147		113,147
21432		Parts and Repairs Ageing fleet requiring more frequent repairs	2212-10				(55,000)	(55,000)
		<u>Net Expenditure Variations</u>	2212-10					(90,064)
		CAPITAL						
40338		Out-front 72" Mower	2212-10			2,500		2,500
40335		Rotary Slasher	2212-10				(5,900)	(5,900)
40026		Ute 3	2212-10			3,889		3,889
40339		Depot Fuel Tank	2212-10			5,562		5,562
40026		Replacement Loader	2212-10			55,000		55,000
40026		Prime Mover Float Refurbishment (deferred to 23-24)	2212-10			30,000		30,000
		<u>Net Capital Variations</u>	2212-10					91,051
		<u>Revised Surplus / Deficit</u>	2212-10					(93,563)

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023

10. BUDGET AMENDMENTS

The following details the amendments made to the original budget since its adoption.

GL Code	Job Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
Mid-year Budget Review								
Adjustment to opening surplus						48,940		48,940
Based on audited 2022 Financial Statements								
INCOME								
10300		Rates Monochorum change in status to non-rateable					(100,142)	(100,142)
10436		Traineeship Grant Successful Grant funding received				38,000		38,000
16093		Fire Mitigation Initiatives Revised submission funding and expenditure					(211,350)	(211,350)
10810		Community Grant Australia Day				12,000		12,000
11010		Drum Muster Adjusted down to match expenditure					(6,040)	(6,040)
11040		Planning Applications Reduced income from applications					(14,270)	(14,270)
11057		Heritage Heritage Grant secured				7,000		7,000
11300		Bolgart Caravan Park Reduced income to date from travellers					(5,054)	(5,054)
11411		Diesel Fuel Rebate Forecast from 21/22 not meeting expectations					(10,596)	(10,596)
11400		Private Works NIL income to date					(11,500)	(11,500)
<u>Net Income Variations</u>								(301,952)
EXPENDITURE								
20439		Office / Facilities Cleaning Cleaning now contracted from 01 Feb 23					(20,000)	(20,000)

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023

10. BUDGET AMENDMENTS

The following details the amendments made to the original budget since its adoption.

GL Code	Job Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
20454		Records Management Engagement of additional consultants					(9,235)	(9,235)
20404		Local Government Week Costs have been finalised for 2022-23				6,500		6,500
20445		Office Expenses Trainee Workstation Secure Filing cabinet					(10,000)	(10,000)
20451		Consultants Rates - support for transitioning dedicated Rates Officer IT Strategy - Computer Operating System					(43,005)	(43,005)
20442		Subscriptions AROC Corrella Management contribution					(7,442)	(7,442)
20409		Public Relations Reduced requirement for engagement				4,219		4,219
20430		Admin Salaries Traineeship Grant Expenditure					(38,000)	(38,000)
20436		Insurance Premiums Higher than budgeted premiums					(6,074)	(6,074)
20445		Records Management Archiving and Storage Boxes					(1,700)	(1,700)
20433		FBT Likely FBT charge for employees					(10,000)	(10,000)
20502		Bush Risk Mitigation Coordinator Contribution to Shire of GinGin not budgeted for					(61,232)	(61,232)
20543		Fire Mitigation Initiatives Revised submission funding and expenditure				211,350		211,350
20806		Community Grant Expenditure Australia Day					(12,000)	(12,000)
20903		APU Service Contracts not required				10,130		10,130

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023

10. BUDGET AMENDMENTS

The following details the amendments made to the original budget since its adoption.

GL Code	Job Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
21071		Piawaning Water Supply (Desal'n) Service contract with minimal exp to date				4,530		4,530
21052		Town Planning Contour & Feature Survey - Crown Reserves 18203 & 18204 Piawaning					(6,500)	(6,500)
21101	B010	Calingiri Recreation Centre Service contracts with minimal expenditure				9,427		9,427
21107	B021	Roads Board Building Fit out of building and WiFi					(10,500)	(10,500)
21122		Calingiri Sports Pavilion Cleaning prior to hand over of MOU lease					(1,500)	(1,500)
21202		Sealed Road Maintenance materials component with minimal exp to date.				5,000		5,000
21200	MG9999	Unsealed Road Maintenance materials component with minimal exp to date.				25,000		25,000
21205		Drainage Maintenance materials component with minimal exp to date.				25,000		25,000
21419		Depot Maintenance Ramm Software Pty Ltd					(10,000)	(10,000)
21220		Interest on Loan - 2023 Borrowings Loan interest not triggered until 23-24				25,250		25,250
21411		Works Manager Salary Allocation vs Contract				85,320		85,320
21413		Insurance - Workers Compensation Reallocation to correct Outside Crew					(2,969) (9,272)	(2,969) (9,272)
21422		Staff Training Reduction in required spend				2,000		2,000
		<u>Net Expenditure Variations</u>						154,297

Public Attachments

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2023

10. BUDGET AMENDMENTS

The following details the amendments made to the original budget since its adoption.

GL Code	Job Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
CAPITAL								
40104		Mogumber Hall Roof				81,767		81,767
40026		Prime Mover Truck				105,312		105,312
40328		Mogumber Toilets (LRCIP)					(9,000)	(9,000)
40340		Parker Road Solar Bore (LRCIP)				25,000		25,000
40341		Bolgart Caravan Park Toilet Block (LRCIP)					(33,405)	(33,405)
40324	LRC007	Culverts (LRCIP)				8,405		8,405
		2023 Borrowings Repayment				95,908		95,908
<u>Net Capital Variations</u>								273,987
<u>Revised Surplus / Deficit</u>								81,709

Public Attachments

Our ref: 78-11008

3 February 2023

Dear Local Government Chief Executive Officers

**MEMORANDUM TO CHIEF EXECUTIVE OFFICERS
ARRANGEMENTS FOR THE UPCOMING OCTOBER 2023 ORDINARY ELECTIONS**

As you know, the State Government is continuing to work with the local government sector to deliver the most significant package of local government reforms in more than 25 years. These reforms include several measures to strengthen local democracy and increase community engagement, including new requirements for:

- the introduction of optional preferential voting for all local government elections;
- directly-elected Mayors and Presidents for all Band 1 and 2 local governments;
- the abolition of wards for all Band 3 and 4 local governments; and
- aligning the size of councils with the size of the population of each district.

In September 2022, I wrote to all local governments to outline the implications of the reforms for each council, and pathways for implementing required changes. Since then, the majority of impacted councils have been working to consider how best to transition in changes. Many councils have since completed Ward and Representation Reviews, while others will have more substantial changes implemented through reform elections, or minor changes made to apply by default.

I would like to acknowledge and thank local governments for the constructive and proactive way they have approached this forward planning.

Further to my previous letter, the State Government is continuing to work to implement election reforms ahead of the October 2023 Ordinary Elections. The reforms will introduce Optional Preferential Voting (OPV) for all local government elections. OPV is similar to preferential voting used in State and Federal Elections, and for local government elections in every other Australian state. OPV provides that electors can preference as many or as few candidates as they decide, and there will be no transfer of preferences other than the preferences electors mark on their ballot paper.

The reforms will also include related new changes for the backfilling of vacancies, including:

- in the event that a member of the council is directly elected as the Mayor or President, the consequent vacancy can be filled by the next highest-polling candidate through the relevant district or ward council election held on the same day;
- if a vacancy arises within one year of a council member being elected at an ordinary election, that vacancy may be filled by the next highest-polling candidate; and
- the timeframes for which certain vacancies can remain unfilled ahead of an upcoming ordinary election will also be extended.

Together, these reforms will greatly reduce the need for extraordinary elections, saving costs for ratepayers and administrative burden for local governments in the longer term.

However, these changes will require specific attention on election night, and returning officers will need to identify the candidates who are next in line to fill further vacancies for inclusion on the declaration of results. Accordingly, I am writing to encourage all local governments to commence early planning for the practical arrangements for the conduct of the October 2023 Ordinary Elections.

As you would know, the council may declare the Electoral Commissioner as responsible to conduct postal elections under sections 4.20 and 4.61 of the *Local Government Act 1995* (the Act). Section 4.28 of the Act further provides that the local government is to meet the costs incurred by the Western Australian Electoral Commission (WAEC) in conducting such elections.

Alternatively, if council decides that the CEO (or other appointee) is to be the returning officer, local governments will have the option to purchase a licence for access to the WAEC's CountWA software to facilitate the counting of votes. CountWA software is used to count votes in State Elections, and involves data entry of preferences indicated on ballot papers. This provides for preferences to be counted and re-counted using the software.

If a local government decides to license the software instead of appointing the Electoral Commissioner to conduct the election, the CEO (or other appointee) will remain wholly responsible for the conduct of the count, the use of the software, the introduction of the new OPV counting and backfilling provisions, and dealing with any disputes or complaints. The WAEC will only be able to provide general assistance on accessing and using the software.

The WAEC will shortly be writing to all local governments to provide information for each council. The WAEC can also provide further information on each of these options. Please contact Phil Richards, Manager Election Events on 9214 0443 or at Phillip.Richards@waec.wa.gov.au if you have any queries.

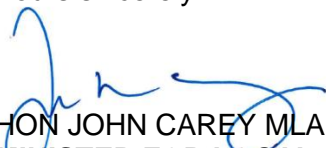
It is strongly recommended that the decision for whether to declare the Electoral Commissioner as responsible for your Ordinary Elections is put to Council at its March meeting. This will allow sufficient time for the WAEC to work with you to deliver the election, or provide you with a software licence, if preferred.

In considering potential arrangements, local governments should be mindful that the WAEC will require sufficient lead time to plan ahead. Accordingly, I strongly urge all local governments to make arrangements as early as possible, and consider the appointment of the WAEC to conduct the elections.

The Department of Local Government, Sport and Cultural Industries (DLGSC) is working closely with the WAEC to prepare further materials to assist local governments with the implementation of reforms. The DLGSC will provide further updates through LG Alerts to the sector and on the DLGSC's website. The DLGSC is also available to assist with any queries, including by email at lghotline@dlgsc.wa.gov.au or by phone on 1300 762 511.

I have also written a letter to the Mayor or President of your local government, which contains the same information as this memorandum. That letter should be received shortly.

Yours sincerely



HON JOHN CAREY MLA
MINISTER FOR LOCAL GOVERNMENT

LGE 028

Ms Glenda Teede
Chief Executive Officer
Shire of Victoria Plains
PO Box 21
CALINGIRI WA 6569

Dear Ms Teede

Local Government Ordinary Election: 2023

The next local government ordinary elections are being held on 21 October 2023. While this is still some distance in the future, I have enclosed an estimate for your next ordinary election to assist in your 2023/2024 budget preparations.

The estimated cost for the 2023 election if conducted as a postal ballot is \$14,000 inc GST, which has been based on the following assumptions:

- 575 electors
- response rate of approximately 75%
- 4 vacancies
- count to be conducted at the offices of the Shire of Victoria Plains
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for the lodgement of the election packages.

An additional amount of \$125 will be incurred if your Council decides to opt for the Australia Post Priority Service for the lodgement of election packages.

The Commission is required by the *Local Government Act* to conduct local government elections on a full cost recovery basis and you should note that this is an estimate only and may vary depending on a range of factors.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission incurred as part of an invalidity complaint lodged with the Court of Disputed Returns
- the cost of any casual staff to assist the Returning Officer on election day or night
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic.

As you are aware, the Government is currently considering reforms to the *Local Government Act 1995*, which include how elections are to be conducted. In order to assist with your local government's budget planning, we have included, to the best of our knowledge, costs that will arise from the changes proposed in legislation. For example, if under the amendments your local government will be required to conduct a mayoral/presidential election this has been included.

Some local governments may also note an increase in costs from their 2021 ordinary costs. These include increases arising from inflation in recent years affecting salaries for Returning Officers and other staff, printing and packaging costs as well as the increase in postage announced by Australia Post. Additional costs from the Commission have been included arising from improved processing procedures and additional resources to supplement the Commission's education, complaints management, investigation and legal efforts.

In order for the Commission to be responsible for the conduct of your election, the first step required by the *Local Government Act 1995* is my written agreement to undertake the election.

As such, you may take this letter as my agreement to be responsible for the conduct of the ordinary elections in 2023 for the Shire of Victoria Plains in accordance with section 4.20(4) of the *Local Government Act 1995*, together with any other elections or polls that may also be required.

My agreement is subject to the proviso that the Shire of Victoria Plains also wishes to have the election undertaken by the Western Australian Electoral Commission as a postal election.

In order to achieve this, your council would need to pass the following two motions by absolute majority:

- Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required
- Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

It would be greatly appreciated if this item was considered at your March council meeting, to enable the Commission to have sufficient time to work with you to effectively conduct the election.

I look forward to conducting this election for the Shire of Victoria Plains in anticipation of an affirmative vote by Council. If you have any further queries please contact Shani Wood Director, Election Operations on 9214 0400.

Yours sincerely



Robert Kennedy
ELECTORAL COMMISSIONER

9 February 2023

Public Attachments



Department of
**Local Government, Sport
and Cultural Industries**

Our ref E23015536
Enquiries Julie Craig
Phone 9492 9830
Email julie.craig@dlgsc.wa.gov.au

Mr Sean Fletcher
Acting Chief Executive Officer
Shire of Victoria Plains
PO Box 21
CALINGIRI WA 6569

Dear Sean

SHIRE OF VICTORIA PLAINS – WARD AND REPRESENTATION REVIEW

This letter is to advise that the Minister for Local Government has approved the recommendation of the Local Government Advisory Board to abolish the Shire of Victoria Plains' current four ward structure and reduce the number of offices of councillor from seven to five, effective from the next local government elections.

The department will now commence a series of administrative and statutory processes to obtain the Governor's approval and publish the changes in the *Government Gazette*. While there is no specific role for the Shire during this time, we will be in contact with your staff during this process and will notify you when gazettal has taken place.

It is anticipated that these changes will be implemented at the 2023 local government elections.

Thanks also to you and your staff for your efforts in undertaking and completing the review on behalf of the Shire.

Yours sincerely

Julie Craig
STRATEGY AND RESEARCH OFFICER
EXECUTIVE SUPPORT BRANCH

On behalf of the Local Government Advisory Board

17 February 2023

Victoria Plains – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16	Were all delegations to committees resolved by absolute majority?	Yes	
2	s5.16	Were all delegations to committees in writing?	No	Both the CEO performance review committee and the CEO recruitment committee received their delegations at the first meetings in 2022. The behavioral complaints committee did not meet until Feb 2023.
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	Yes	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	

5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	Yes	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	N/A	

Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	N/A	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	

5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	N/A	NIL Gifts
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	N/A	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	N/A	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	N/A	

16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section	N/A	

		3.58(4) of the Act, in the required local public notice for each disposal of property?		
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Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	No gifts recorded
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	

2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	Yes	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	Yes	
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	Yes	

4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	N/A	
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	N/A	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	

3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	No	Reg 11 (2) (b) applies. WALGA Preferred Supplier Program.
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	No	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	

13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	

22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	
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Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	3/08/2022
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	12/08/2019
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Yes	17/07/2022
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial	Yes	17/07/2022

		years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.		
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	No disclosures
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes	
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date

Mayor/President

Date

Public Attachments



Risk Management Framework (Risk Management Procedures)

Updated by CEO: March 2023

For Review: March 2026

Risk Acceptance Criteria Adopted by Council: March 2023

Table of Contents

Framework Review	4
Operating Model.....	4
Governance Structure.....	6
Roles & Responsibilities	7
Document Structure (Framework).....	8
A: Scope, Context, Criteria.....	10
B: Risk Identification	11
C: Risk Analysis.....	12
D: Risk Evaluation	13
E: Risk Treatment.....	14
F: Communication & Consultation.....	14
G: Monitoring & Review	14
H: Monitoring, Recording & Reporting.....	15
Operational Risks	16
Appendix A – Risk Assessment and Acceptance Criteria.....	17

Public Attachments

Introduction

The Shire of Victoria Plains (Shire) Risk Management Policy in conjunction with the components of this document encompasses the Shire's Risk Management Framework. It sets out the Shire's approach to the identification, assessment, management, reporting and monitoring of risks. All components of this document are based on AS/NZS ISO 31000:2018 Risk management – Guidelines and have been tailored to suit the Shire.

It is essential that all areas of the Shire adopt these procedures to ensure:

- Strong corporate governance.
- Compliance with relevant legislation, regulations and internal policies.
- Integrated Planning and Reporting requirements are met.
- Uncertainty and its effects on objectives is understood.

This Framework aims to balance a documented, structured and systematic process with the current size and complexity of the Shire.

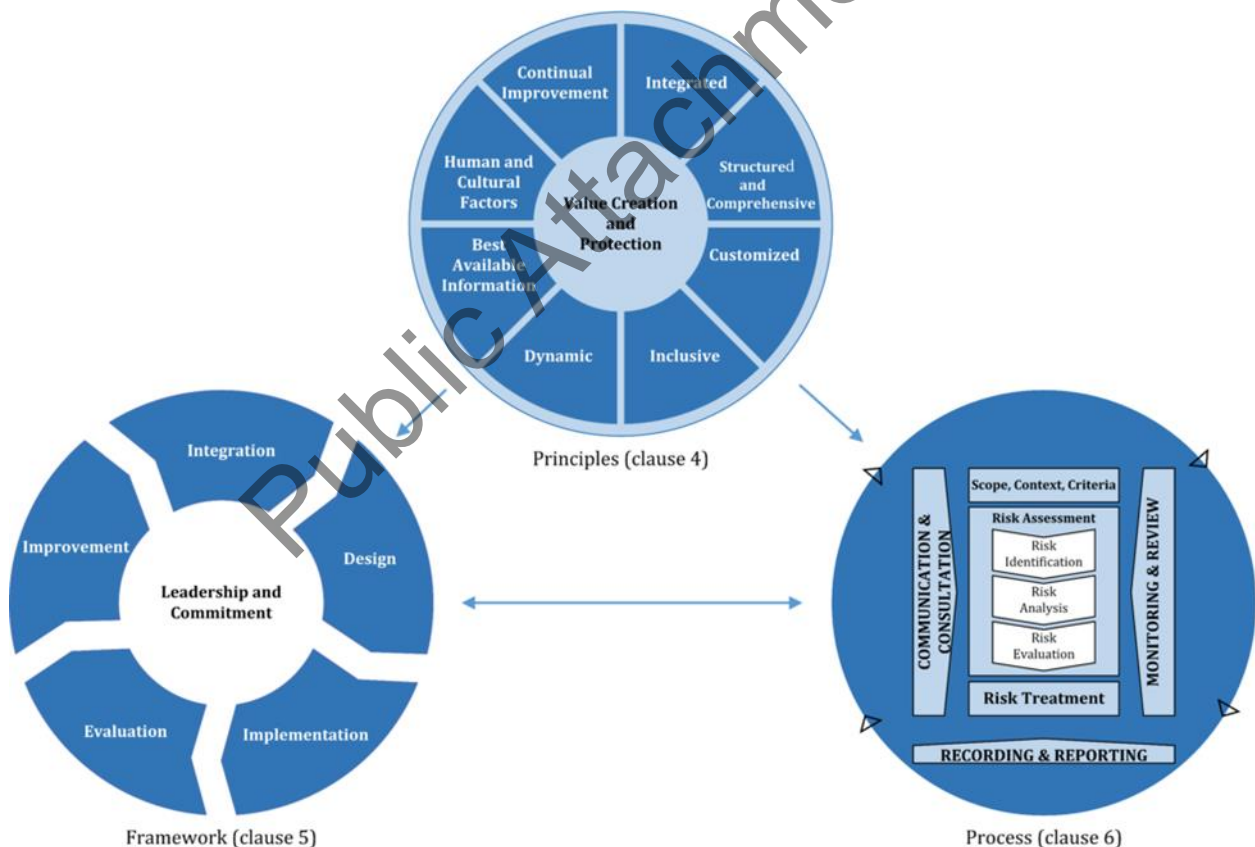


Figure 1: Relationship between the risk management principles, framework and process (Source: ISO 31000:2018)

Governance

Appropriate governance of risk management within the Shire provides:

- Transparency of decision making.
- Clear identification of the roles and responsibilities of the risk management functions.
- An effective Governance Structure to support the risk framework.

Framework Review

The Risk Management Framework is to be reviewed for appropriateness and effectiveness at least every three years.

Operating Model

The Shire has adopted a “Three Lines of Defence” model for the management of risk. This model ensures roles, responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, the Council, Management and Community will have assurance that risks are managed effectively to support delivery of the Shire’s Strategic, Corporate & Operational Plans.

First Line of Defence (All Operational Areas)

All operational areas of the Shire are considered ‘1st Line’. They are responsible for ensuring that risks within their scope of operations are identified, assessed, managed, monitored and reported. Ultimately, they bear ownership and responsibility for losses or opportunities from the realisation of risk. Associated responsibilities include;

- Establishing and implementing appropriate processes and controls for the management of risk (in line with these procedures).
- Undertaking adequate analysis (data capture) to support the risk decision-making process.
- Prepare risk acceptance proposals where necessary, based on the level of residual risk.
- Retain primary accountability for the ongoing management of their risk and control environment.

Second Line of Defence (CEO)

The Chief Executive Officer (CEO) acts as the primary ‘2nd Line’. This position owns and manages the framework for risk management. They draft and implement the governance procedures and provide the necessary tools and training to support the 1st line process.

Maintaining oversight on the application of the framework provides a transparent view and level of assurance to the 1st & 3rd lines on the risk and control environment. Support can be provided by additional oversight functions completed by other 1st Line Teams (where applicable). Additional responsibilities include:

- Providing independent oversight of risk matters as required.
- Monitoring and reporting on emerging risks.

- Co-ordinating the Shire's risk reporting for the CEO & Senior Management Team and the Audit Committee.

Third Line of Defence (Internal and External Audits)

Internal & External Audit are the third line of defence, providing independent assurance to the Council, Audit Committee and Shire Management on the effectiveness of business operations and oversight frameworks (1st & 2nd Line).

Internal Audit – Appointed by the CEO to report on the adequacy and effectiveness of internal control processes and procedures. The scope of which would be determined by the CEO with input from the Audit Committee.

External Audit – Appointed by Council/OAG on the recommendation of the Audit Committee to report independently to the President and CEO on the annual financial statements only.

Responsibility for Financial Audits (Annual Financial Statements/Interim Audit) and Performance Audits

On 28 October 2017, the [Local Government Amendment \(Auditing\) Act 2017](#) was proclaimed, giving the Auditor General (OAG) the mandate to audit Western Australia's 139 local governments and nine regional councils.

The Act allowed the Auditor General to conduct performance audits straight away while financial audits transitioned to the Auditor General over four years, as local government's existing audit contracts expired. The 2020-21 financial year audit was the first all 148 local government entities were audited by the OAG.

Public Attachments

Governance Structure

The following diagram depicts the current operating structure for risk management within the Shire.

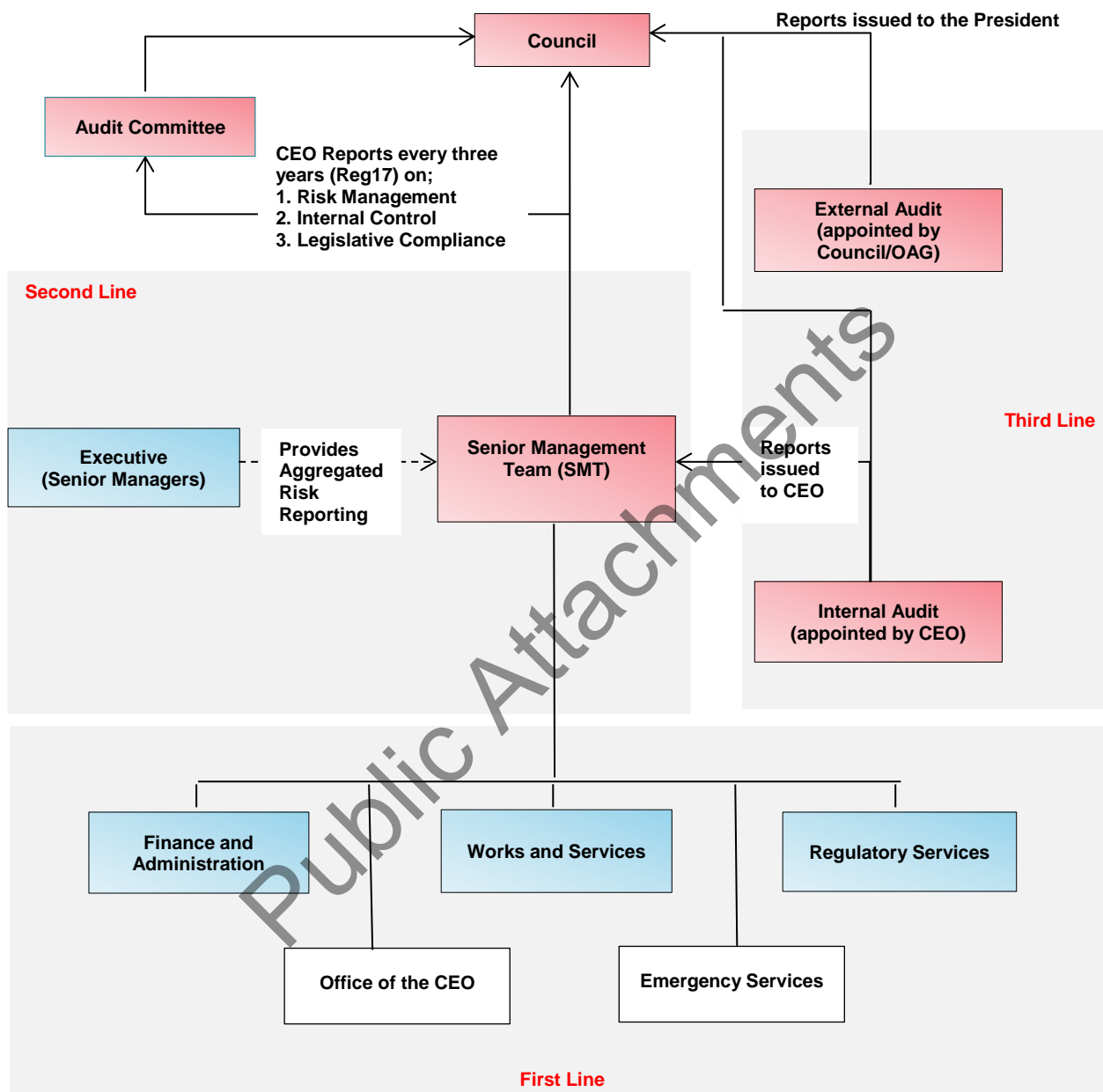


Figure 2: Operating Model

Roles & Responsibilities

Chief Executive Officer

The Chief Executive Officer is the overall sponsor of the risk management process and will set the tone and promote a positive risk management culture by providing firm and visible support for risk management.

The CEO will review the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal controls and legislative compliance at least once every three calendar years and report the results of that review to the Audit Committee.

Senior Management Team (SMT)

The SMT is responsible for the oversight of the Risk Management Framework, including the review of risk management procedures and policies on an annual basis. It is responsible for setting the tone and promoting a positive risk management culture within the Shire. The SMT maintains oversight of the highest level risks and takes responsibility for ensuring mitigation strategies are being implemented.

The SMT will drive the risk management process for the organisation by liaising with key stakeholders in both identifying risks, and in the recommendation of further actions to be implemented.

SMT is responsible for overall reporting on the Shire's Risk Management Framework, and in the evaluation of the Shire's internal controls.

Managers/Key Staff

The Managers/Key Staff are responsible for completing risk management actions for risks identified within their areas. This will be done through liaising and communication of requirements to their relevant staff members and overseeing the action to completion.

Employees

All employees within the Shire are expected to develop an understanding and awareness of risks and how they can contribute to the risk management process. All employees are responsible for escalating/communicating risks to their immediate supervisor. Employees are also required to act in a manner that does not place at risk the health and safety of themselves, other employees, residents and or visitors to the Shire.

Document Structure (Framework)

The following diagram depicts the relationship between the Risk Management Policy, Procedures and supporting documentation and reports.

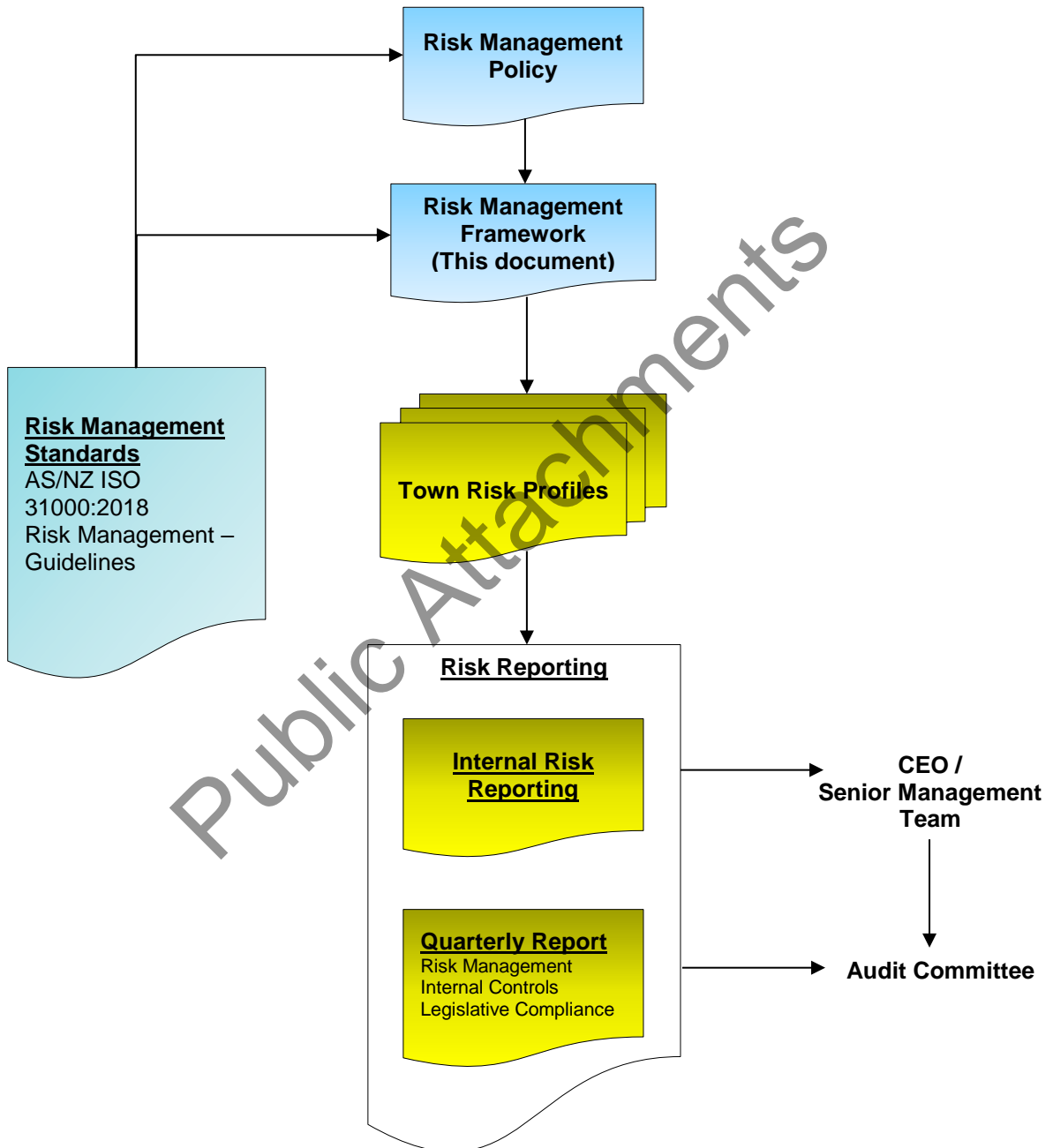


Figure 3: Document Structure

Risk Management Procedures

Each Executive (assigned as the Control Owner), is accountable for ensuring that Risk Profiles are:

- Reflective of the material risk landscape of the Shire.
- Reviewed on at least an 18 month rotation, or sooner if there has been a material restructure or change in the risk and control environment.
- Maintained in the standard format.

This process is supported by the use of key data inputs, workshops and ongoing business engagement.

The risk management process is standardised across all areas of the Shire. The following diagram outlines that process with the following commentary providing broad descriptions of each step.

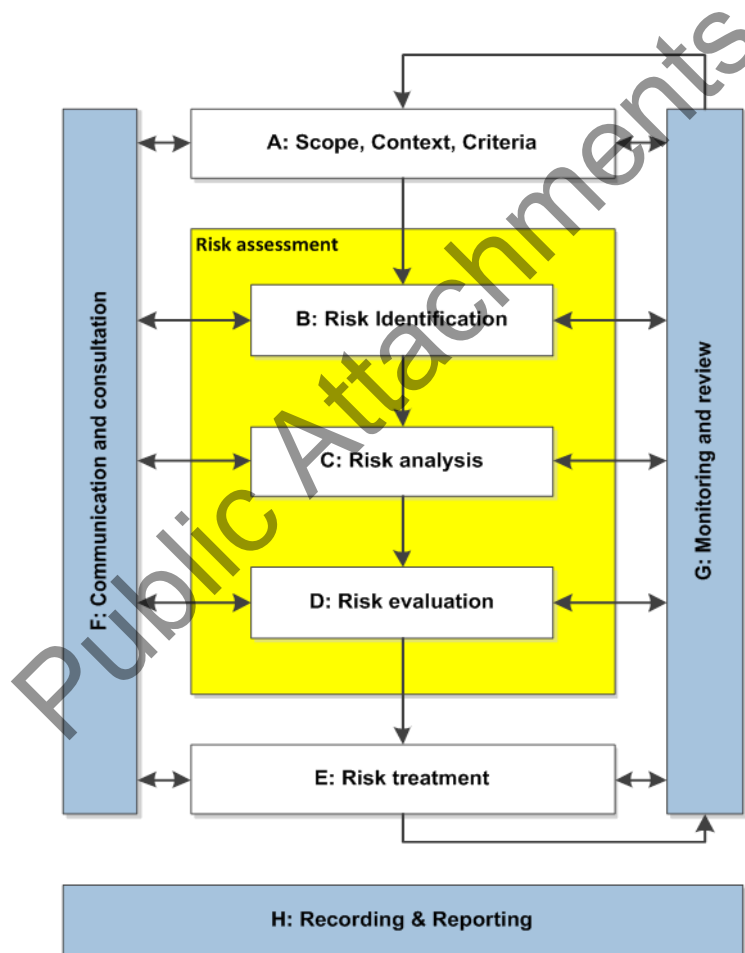


Figure 4: Risk Management Process ISO 31000:2018

A: Scope, Context, Criteria

The first step in the risk management process is to understand the context within which the risks are to be assessed and what is being assessed, this forms two elements:

Organisational Criteria

This includes the Risk Assessment and Acceptance Criteria (Appendix A) and any other tolerance tables as developed.

All risk assessments are to utilise these documents to allow consistent and comparable risk information to be developed and considered within planning and decision-making processes.

Scope and Context

To direct the identification of risks, the specific risk assessment context is to be determined prior to and used within the risk assessment process. Risk sources can be internal or external.

For specific risk assessment purposes the Shire has three levels of risk assessment context:

Strategic Context (known as Strategic Risks)

These are risks that generally occur in the Shire's external environment and may impact the long term viability of the Shire. These are generally managed at the Council level, and are captured within the Shire's Strategic Plan.

Operational Context (known as Operational Risks)

These are risks the Shire faces in the course of conducting its daily business activities, procedures and systems. These are generally managed at by the Executive/Management team however may be reported to Council, particularly those with a heightened risk level. These risks are captured in the Operational Risk Profiles.

Project Context

These are risks that occur which have an impact on meeting a specific project objective. These risks are managed by local teams and are captured in project/activity risk assessments.

Project Risk has two main components:

- Direct refers to the risks that may arise as a result of project activity (i.e. impacting on process, resources or IT systems), which may prevent the Shire from meeting its objectives.
- Indirect refers to the risks which threaten the delivery of project outcomes.

B: Risk Identification

Once the context has been determined, the next step is to identify risks. This is the process of finding, recognising and describing risks. Risks are described as the point along an event sequence where control has been lost. An event sequence is shown below:

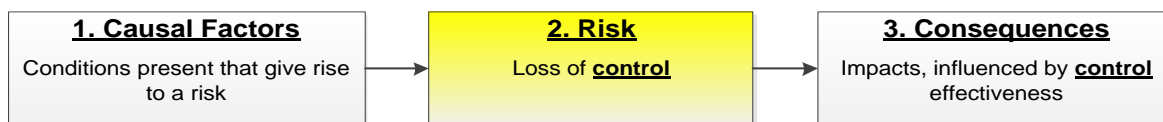


Figure 5: Event (risk) sequence

Using the specific risk assessment context as the foundation and in conjunction with relevant stakeholders, raise the questions listed below and then capture and review the information within each defined Risk Profile. The objective is to identify potential risks that could stop the Shire from achieving its goals. This step is also where opportunities for enhancement or gain across the organisation can be found.

These questions / considerations should be used only as a guide, as unidentified risks can cause major losses through missed opportunities or adverse events occurring. Additional analysis may be required.

Risks can also be identified through other business operations including policy and procedure development, internal and external audits, customer complaints, incidents and systems analysis.

‘Brainstorming’ will always produce a broad range of ideas and all things should be considered as potential risks. Relevant stakeholders are considered to be the subject experts when considering potential risks to the objectives of the work environment and should be included in all risk assessments being undertaken. Key risks can then be identified and captured within the Risk Profiles.

- What can go wrong? / What are areas of uncertainty? (**Risk Description**)
- How may this risk eventuate? (**Potential Causes**)
- What are the current measurable activities that mitigate this risk from eventuating? (**Controls**)
- What are the potential consequential outcomes of the risk eventuating? (**Consequences**)

Risk Description – describe what the risk is and specifically where control may be lost. They can also be described as an event. They are not to be confused with outcomes following an event, or the consequences of an event.

Potential Causes – are the conditions that may present or the failures that may lead to the event, or point in time when control is lost (risk).

Inherent Risk

There are three components to this step:

1. Determine relevant consequence categories and rate the ‘probable worst consequence’ if the risk eventuated with existing controls in place. This is not the worst case scenario but rather a qualitative judgement of the worst scenario that is probable or foreseeable. (Consequence)
2. Determine the likelihood that the ‘probable worst consequence’ will eventuate with existing controls in place.
3. Using the Shire’s Risk Matrix, combine the measures of consequence and likelihood to determine the risk rating. (Risk Rating)

Controls – are measures that modify risk. At this point in the process only existing controls should be considered. They must meet the following three tests to be considered as controls:

1. Is it an object, technological system and / or human action?
2. Does it, by itself, arrest or mitigate an unwanted sequence?
3. Is the required performance specifiable, measureable and auditable?

C: Risk Analysis

To analyse identified risks, the Shire's Risk Assessment and Acceptance Criteria (Appendix A) is now applied.

Step 1 - Consider the effectiveness of key controls

Controls need to be considered from three perspectives:

1. The design effectiveness of each individual key control.
2. The operating effectiveness of each individual key control.
3. The overall or combined effectiveness of all identified key controls.

Design Effectiveness

This process reviews the 'design' of the controls to understand their potential for mitigating the risk without any 'operating' influences. Controls that have inadequate designs will never be effective, no matter if it is performed perfectly every time.

There are four components to be considered in reviewing existing controls or developing new ones:

1. Completeness – The ability to ensure the process is completed once. How does the control ensure that the process is not lost or forgotten, or potentially completed multiple times?
2. Accuracy – The ability to ensure the process is completed accurately, that no errors are made or components of the process missed.
3. Timeliness – The ability to ensure that the process is completed within statutory timeframes or internal service level requirements.
4. Theft or Fraud – The ability to protect against internal misconduct or external theft / fraudulent activities.

It is very difficult to have a single control that meets all the above requirements when viewed against a Risk Profile. It is imperative that all controls are considered so that the above components can be met across a number of controls.

Operating Effectiveness

This process reviews how well the control design is being applied. Similar to above, the best designed control will have no impact if it is not applied correctly.

As this generally relates to the human element of control application there are four main approaches that can be employed by management or the risk function to assist in determining the operating effectiveness and / or performance management.

- Re-perform – this is only applicable for those short timeframe processes where they can be re-performed. The objective is to re-perform the same task, following the design to ensure that the same outcome is achieved.
- Inspect – review the outcome of the task or process to provide assurance that the desired outcome was achieved.
- Observe – physically watch the task or process being performed.
- Inquire – through discussions with individuals / groups determine the relevant understanding of the process and how all components are required to mitigate any associated risk.

Overall Effectiveness

This is the value of the combined controls in mitigating the risk. All factors as detailed above are to be taken into account so that a considered qualitative value can be applied to the 'control' component of risk analysis.

The criterion for applying a value to the overall control is the same as for individual controls and can be found in Appendix A under 'Existing Control Ratings'.

Step 2 – Determine the Residual Risk rating

There are three components to this step:

4. Determine relevant consequence categories and rate the 'probable worst consequence' if the risk eventuated with existing controls in place. This is not the worst case scenario but rather a qualitative judgement of the worst scenario that is probable or foreseeable. (Consequence)
5. Determine how likely it is that the 'probable worst consequence' will eventuate with existing controls in place. (Likelihood)
6. Using the Shire's Risk Matrix, combine the measures of consequence and likelihood to determine the risk rating. (Risk Rating)

D: Risk Evaluation

The risk evaluation process ensures an action (decision) is taken in response to the residual risk. This involves applying the residual risk rating to the Shire's Risk Acceptance Criteria to determine whether the risk is within acceptable levels to the Shire. It will also determine through the use of the Risk Acceptance Criteria, what (if any) high level actions or treatments need to be implemented. In effect, the Risk Acceptance Criteria becomes the Shires risk appetite as follows:

- *The Shire will accept risks with a low residual risk rating*
- *The Shire will accept risks with a moderate residual risk rating with ongoing monitoring of that risk to ensure it does not escalate*
- *The Shire will not accept risks with a high residual risk rating unless it is controlled effectively, managed by senior management and subject to monthly monitoring*
- *The Shire will general not accept risks with an extreme residual risk rating*

If a decision is required outside of the above parameters, Executive approval will be required.

E: Risk Treatment

There are generally two requirements following the evaluation of risks.

1. In all cases, regardless of the residual risk rating; controls that are rated 'Inadequate' must have a treatment plan (action) to improve the control effectiveness to at least 'Adequate'.
2. If the residual risk rating is high or extreme, treatment plans must be implemented to either:
 - a. Reduce the consequence of the risk materialising.
 - b. Reduce the likelihood of occurrence.

(Note: these should have the desired effect of reducing the risk rating to at least moderate)

- c. Improve the effectiveness of the overall controls to 'Effective' and obtain delegated approval to accept the risk as per the Risk Acceptance Criteria.

Once a treatment has been fully implemented, the Deputy CEO is to review the risk information and acceptance decision with the treatment now noted as a control and those risks that are acceptable then become subject to the monitor and review process (Refer to Risk Acceptance section).

F: Communication & Consultation

Effective communication and consultation are essential to ensure that those responsible for managing risk, and those with a vested interest, understand the basis on which decisions are made and why particular treatment / action options are selected or the reasons to accept risks have changed.

As risk is defined as the effect of uncertainty on objectives, consulting with relevant stakeholders assists in the reduction of components of uncertainty. Communicating these risks and the information surrounding the event sequence ensures decisions are based on the best available knowledge.

G: Monitoring & Review

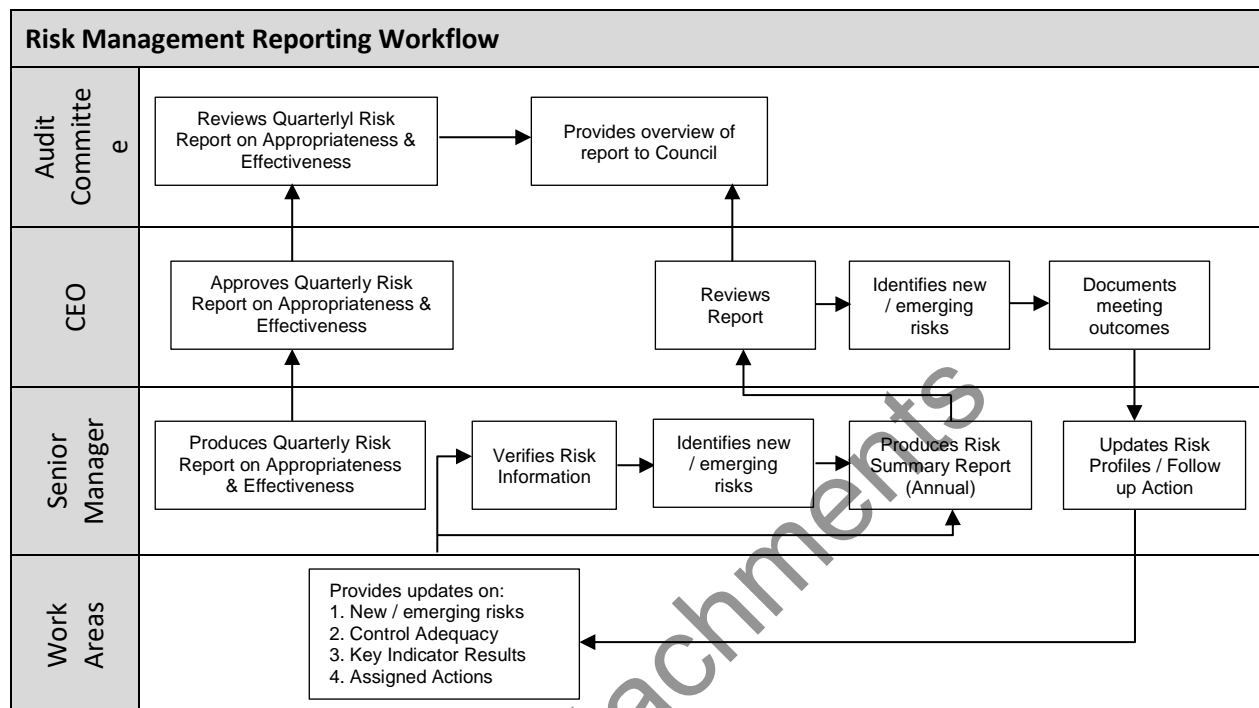
It is essential to monitor and review the management of risks, as changing circumstances may result in some risks increasing or decreasing in significance.

By regularly reviewing the effectiveness and efficiency of controls and the appropriateness of treatment / action options selected, we can determine if the organisation's resources are being put to the best use possible.

During the quarterly reporting process, management are required to review any risks within their area and follow up on controls and treatments / action mitigating those risks. Monitoring and the reviewing of risks, controls and treatments also apply to any actions / treatments to originate from an internal audit. The audit report will provide recommendations that effectively are treatments for risks that have been tested during an internal review.

H: Monitoring, Recording & Reporting

The following diagram provides a high level view of the ongoing reporting process for Risk Management.



Each Work Area is responsible for ensuring:

- They continually provide updates in relation to new, emerging risks, control effectiveness and any relevant key indicator performance to the senior manager.
- Work through assigned actions and provide relevant updates to the Senior Manager
- Risks / Issues reported to the CEO & Senior Management Team are reflective of the current risk and control environment.

The Senior Manager/s are responsible for:

- Ensuring Shire Risk Profiles are formally reviewed and updated, at least on an 18 month rotation or earlier when there has been a material restructure, change in risk ownership or change in the external environment.
- Annual Risk Reporting for the CEO & Senior Management Team – Contains an overview of the Risk Summary for the Shire.

Audit Committee

- The Audit Committee is responsible for reviewing reports from the Chief Executive Officer on the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal control and legislative compliance. The Audit Committee will report to Council the results of that review including a copy of the Chief Executive Officer's report.

Risk Profiles

Operational Risks

The Shire utilises risk profiles to capture its operational risks. These risks are usually managed and monitored at the Executive/management level. The profiles assessed are:

- Asset Sustainability
- Business and Community Disruption
- Compliance Obligations
- Document Management
- Employment Practices
- Community Engagement
- Environment Management
- Errors, Omissions and Delays
- External Theft and Fraud
- Management of Facilities, Venues and Events
- IT, Communication Systems and Infrastructure
- Misconduct
- Project / Change Management
- Purchasing and Supply
- WHS

For each category, the profile contains the following:

- Risk Description
- Causal Factors
- Potential Outcomes
- Inherent and Residual Risk
- Key Controls / Control Type
- Control Operating Effectiveness
- Risk Evaluation
- Actions and Responsibility

Appendix A – Risk Assessment and Acceptance Criteria

Measures of Consequence							
Type	Health	Financial Impact	Service Interruptions	Compliance	Reputation	Property	Environmental
Insignificant (1)	Near miss / minor first aid injuries	Less than \$10,000	No material service interruption	No noticeable regulatory or statutory impact. Threat of litigation. No effect on contract performance.	Unsubstantiated, low impact, no media involvement Example Gossip, Facebook item seen by limited persons	Inconsequential or no damage.	Contained, reversible impact managed by on site response
Minor (2)	Medical type injuries / Lost time injury <30 Days	\$10,000 - \$50,000	Short term temporary interruption – backlog cleared (< 1 day)	Some temporary non compliances. Single minor litigation. Requires formal meeting with contracted party where concern is raised.	Substantiated, low impact, low news profile Example Local paper / Industry news article, Facebook item seen by multiple groups	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response
Moderate (3)	Medical type injuries / Lost time injury >30 Days	\$50,001 to \$250,000	Medium term temporary interruption – backlog cleared by additional resources (< 1 week)	Short term non-compliance but with no significant regulatory requirements imposed. Single moderate litigation or numerous minor litigations.	Substantiated, public embarrassment , moderate impact,, moderate news profile. Example State-wide paper, TV News story.	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies

Major (4)	Long-term disability / multiple injuries	\$250,001 to \$1,000,000	Prolonged interruption of services – additional resources; performance affected (< 1 month)	Non-compliance results in termination of service or imposed penalties. Single major litigation.	Substantiated, public embarrassment, high impact, high news profile, Third Party actions Example Australia wide news stories. Regulatory / Political commentary involvement	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies
Catastrophic (5)	Fatality, permanent disability	>\$1,000,000	Indeterminate prolonged interruption of services – non-performance (> 1 month)	Non-compliance results in litigation, criminal charges or significant damages or penalties. Numerous major litigations / class action.	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, Third Party actions Example World wide news, Focused articles (e.g. 60 minutes). Regulatory / Political oversight and involvement.	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Uncontained, irreversible impact

Measures of Likelihood			
Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances (>90% chance)	More than once per year
4	Likely	The event will probably occur in most circumstances(>50% chance)	At least once per year
3	Possible	The event should occur at some time(20% chance)	At least once in 3 years
2	Unlikely	The event could occur at some time(<10% chance)	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances(<5% chance)	Less than once in 15 years

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Supervisor / Team Leader
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Service Manager (e.g. MFA, MWS, PBU, CESM)
HIGH	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	Executive Team (SMT)
EXTREME	Unacceptable	Risk generally not acceptable	CEO & Council

Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is <u>little</u> scope for improvement.	Processes (Controls) operating as intended and aligned to Policies / Procedures. Subject to ongoing monitoring. Reviewed and tested regularly.
Adequate	There is <u>some</u> scope for improvement.	Processes (Controls) generally operating as intended, however inadequacies exist. Limited monitoring. Reviewed and tested, but not regularly.
Inadequate	There is a <u>need</u> for improvement or action.	Processes (Controls) not operating as intended. Processes (Controls) do not exist, or are not being complied with. Have not been reviewed or tested for some time.

Public Attachments