



PUBLIC ATTACHMENTS

Ordinary Council Meeting

23 February 2022

SCHEDULE OF ACCOUNTS PAID - DECEMBER 2021

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10513 1011103899	03/12/2021 03/12/2021	Australia Post	Postage November 21 Postage November 21	\$ 562.86	\$ 562.86		
EFT10514 46630 46657 47147	03/12/2021 08/10/2021 22/10/2021 19/11/2021	Avon Waste	Refuse Removal Services Services on 8/10/2021 Services on 22/11/2021 Services on 19/11/2021	\$ 1,681.57 \$ 2,324.62 \$ 2,331.84	\$ 6,338.03	L	
EFT10515 0027	03/12/2021 19/11/2021	Falconer Contracting /Isicup Pty Ltd	LRCIP Project - Bolgart West Road-deliver water truck from Herne Hill LRCIP Project - Bolgart West Road-deliver water truck from Herne Hill	\$ 308.00	\$ 308.00		
EFT10516 2173 2174	03/12/2021 22/11/2021 26/11/2021	Fitzgerald Strategies	Corporate Services consultancy fees Corporate services - 15-19 November 2021 Remote corporate services - 22-26 November 2021	\$ 1,417.80 \$ 907.50	\$ 2,325.30		
EFT10517 0496	03/12/2021 29/11/2021	Fletcher Family Trust T/A Strategic Teams	Governance support for week end 26 November 2021 Governance support for week end 26 November 2021	\$ 3,465.00	\$ 3,465.00		
EFT10518 045	03/12/2021 24/11/2021	Jill Brazil Consulting	Financial and Governance assistance for November 2021 Financial and Governance assistance for November 2021	\$ 4,035.50	\$ 4,035.50		
EFT10519 69341309	03/12/2021 16/11/2021	Landgate	Community Safety Officer - Custom Map Service charges Community Safety Officer - Custom Map Service charges	\$ 288.20	\$ 288.20		
EFT10520 14 6	03/12/2021 26/11/2021 26/11/2021	Linsey Cotter	Cleaning services 15-26 November 2021 Cleaning of the Yerecoin Wayside Rest area - 15-26 November 2021 Cleaning services 15-26 November 2021 - Bolgart Caravan Park, Public toilets and hall	\$ 280.00 \$ 420.00	\$ 700.00	L	
EFT10521 INV-1091	03/12/2021 20/10/2021	Ringa Civil	Shire Car park repairs Shire Car park repairs	\$ 27,456.00	\$ 27,456.00		F
EFT10522 1029	03/12/2021 01/12/2021	Rural Infrastructure Services	Provision of engineering consultancy services - November 2021 Provision of engineering consultancy services - November 2021	\$ 11,614.44	\$ 11,614.44		
EFT10523 009/21	03/12/2021 15/10/2021	Seaport Holdings P/L	Gravel Royalties - for Bolgart West Road culvert repairs Gravel Royalties - for Bolgart West Road culvert repairs	\$ 9,198.00	\$ 9,198.00	L	
EFT10524 009	03/12/2021 24/11/2021	Shirley Suzanne Mcdonnell	Contract Administration Assistant Services - week ending 24/11/2021 Contract administration assistance services for week end 24/11/2021	\$ 1,312.50	\$ 1,312.50		

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Chq No	Shire of Victoria Plains	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10525		03/12/2021	Australian Services Union	Union fees - payroll deductions - November 2021		\$ 49.80		
DEDUCTION		24/11/2021		Union fees - payroll deductions - November 2021	\$ 49.80			
EFT10526		03/12/2021	Australian Taxation Office	PAYG - Employee tax - November 2021		\$ 16,185.59		
DEDUCTION		24/11/2021		PAYG - Employee tax - November 2021	\$ 1,749.59			
DEDUCTION		24/11/2021		PAYG - Employees tax - November 2021	\$ 14,436.00			
EFT10527		08/12/2021	Civic Legal Pty Ltd	Legal advice		\$ 31,690.98		
509148		30/11/2021		Legal advice on caveat on Yerecoin Hall and Fire Brigade Shed	\$ 6,325.00			
509147		30/11/2021		Legal advice on dispute over candidate eligibility	\$ 25,365.98			
EFT10528		08/12/2021	Daniel Jennis	Cleaning services - November 2021		\$ 1,204.50	L	
251112		01/12/2021		Staff housing	\$ 82.50			
081221		08/12/2021		Various Shire's facilities	\$ 1,122.00			
EFT10529		08/12/2021	Dun Direct Pty Ltd	Purchased of 8000 litres diesel - Depot		\$ 11,906.40	L	
00624141		20/11/2021		Purchased of 8000 litres diesel - Depot	\$ 11,906.40			
EFT10530		08/12/2021	Exurban Rural and Regional Planning	Town Planning Consultancy Service - November 2021		\$ 8,200.42		
URP-4121		04/12/2021		Town Planning Consultancy Service - November 2021	\$ 8,200.42			
EFT10531		08/12/2021	Fitzgerald Strategies	Corporate services consultancy fees 29-30 November 2021		\$ 1,118.32		
2177		03/12/2021		Corporate services consultancy fees 29-30 November 2021	\$ 1,118.32			
EFT10532		08/12/2021	Fletcher Family Trust T/A Strategic Teams	Governance support for week 3rd December 2021		\$ 2,772.00		
497		06/12/2021		Governance support for week 3rd December 2021	\$ 2,772.00			
EFT10533		08/12/2021	Ringa Civil	Culvert repairs at Bolgart West Road - LRCIP project		\$ 10,934.00		F
INV-1102		11/11/2021		Culvert repairs at Bolgart West Road - LRCIP project	\$ 10,934.00			
EFT10534		08/12/2021	Shirley Suzanne Mcdonnell	Administrative assistance for week ending 8/12/2021		\$ 1,312.50		
10		08/12/2021		Administrative assistance for week ending 8/12/2021	\$ 1,312.50			
EFT10535		08/12/2021	Thomas Culverwell	Cleaning services - Gillingarra Public toilets for October 2021		\$ 280.00	L	
24		08/12/2021		Cleaning services - Gillingarra Public toilets for October 2021	\$ 280.00			
EFT10536		08/12/2021	Walkers Diesel Services	Various plant and equipment maintenance and repairs		\$ 13,421.31	L	
1991		09/09/2021		Kubota M8540D Tractor & Supreme Mower	\$ 228.80			
1987		17/09/2021		DFES -Single Axle Trailer set with pump	\$ 2,045.35			
2021		17/09/2021		Volvo L70D Multi Loader	\$ 605.00			
2036		25/09/2021		2012 HINO 700 SERIES (WORKS)	\$ 50.41			
2061		08/10/2021		Bobcat T650 Track Loader	\$ 1,760.00			
2080		16/10/2021		2012 HINO 700 SERIES	\$ 198.00			
2079		16/10/2021		Road Broom	\$ 290.40			
2081		16/10/2021		Bobcat T650 Track Loader	\$ 184.25			
2076		16/10/2021		Bomag BW25RH Multi-tyred Roller	\$ 1,549.68			
2077		16/10/2021		Bomag BW25RH Multi-tyred Roller	\$ 331.10			

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Chq No	State of Victoria Plan Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
2082	18/10/2021		Caterpillar 938H Wheel Loader	\$ 920.82			
2094	28/10/2021		2015 Nissan Navara RX 4x4 - General Works	\$ 132.00			
2097	28/10/2021		2017 HINO FS 700 SERIES (WORKS)	\$ 66.00			
2096	28/10/2021		Bobcat T650 Track Loader	\$ 198.00			
2092	28/10/2021		Caterpillar 120M Series Grader	\$ 668.80			
2095	28/10/2021		Caterpillar 120M Series Grader	\$ 1,247.99			
2093	28/10/2021		Caterpillar 938H Wheel Loader	\$ 2,944.71			
EFT10537	08/12/2021	The Farmco / Yerecoin Traders	Food and drinks for Fire brigade fot Yerecoin fire 06/12/2021		\$ 675.15	L	
74511	06/12/2021		Food and drinks for Fire brigade fot Yerecoin fire 06/12/2021	\$ 675.15			
EFT10538	15/12/2021	AC Healthcare Pty Ltd	Staff Pre-employment medical cost		\$ 255.00	L	
76991	23/11/2021		Staff Pre-employment medical cost	\$ 255.00			
EFT10539	15/12/2021	Advanced Traffic Management WA Pty Ltd	Traffic controllers with signs and cones		\$ 35,062.51		
147472	01/11/2021		Traffic controllers with signs and cones - 24/6/21 - 25/06/21 Thompson Rd, Gillingarra	\$ 2,392.50			
149318	01/11/2021		Traffic controllers with signs and cones - Toodyay Bindi Bindi Road 19/08/21 -24/08/21	\$ 8,542.88			
149626	01/11/2021		Traffic controllers with signs and cones - Toodyay Bindi Bindi Road 25/08/21 -31/08/21	\$ 9,823.00			
151801	12/11/2021		Traffic controllers with signs and cones - 1 -18 November 2021	\$ 14,304.13			
EFT10540	15/12/2021	Allwest Plant Hire Australia Pty Ltd	Loader hire from 01/11/21 - 30/11/21 - Maintenance grading		\$ 9,075.00		
22564	30/11/2021		Loader hire from 01/11/21 - 30/11/21 - Maintenance grading	\$ 9,075.00			
EFT10541	15/12/2021	Amberlee Corporation Pty Ltd / Fitnesshub	Repair of plant - Hino 700 Series		\$ 4,353.90		
00023543	01/11/2021		Repair of plant - Hino 700 Series	\$ 4,353.90			
EFT10542	15/12/2021	Athena Water Services Pty Ltd	Work at Piawanning Water Supply		\$ 9,673.13		F
4175	18/11/2021		Concrete work and fabrication, flashing and iron, materials and installation @ Piawanning water supply	\$ 8,250.00			
4182	24/11/2021		Concrete work and fabrication, flashing and iron, materials and installation @ Piawaning water supply	\$ 1,423.13			
EFT10543	15/12/2021	BOC Limited	Depot - Oxygen indust G size and Dissolved Acetylene G size		\$ 24.62		
4029989246	28/11/2021		Depot - Oxygen indust G size and Dissolved Acetylene G size	\$ 24.62			
EFT10544	15/12/2021	Bigmate Monitoring Services Pty Ltd	GPS Monitoring of Fleet Vehicles -December 2021		\$ 330.00		
5446396	01/12/2021		GPS Monitoring of Fleet Vehicles -December 2021	\$ 330.00			
EFT10545	15/12/2021	Boekeman Machinery	Works Manager vehicle - wheel alignment and vehicle service		\$ 539.56		
329097	17/11/2021		Works Manager vehicle - wheel alignment and vehicle service	\$ 539.56			

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Chq No	State of Victoria Plan Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10546	15/12/2021	Bolgart Rural Merchandise	Monthly purchases Novemer 2021 - maintenance and repairs items		\$ 182.68	L	
301121	30/11/2021		Monthly purchases Novemer 2021 - maintenance and repairs items	\$ 182.68			
EFT10547	15/12/2021	Central TAFE	Ranger Training - Microchip Implantation For Dogs & Cats Skill Set* ACMSS00007 Wed 1 - Fri 3 December 2021		\$ 740.79		
000772	10/11/2021		Ranger Training - Microchip Implantation For Dogs & Cats Skill Set* ACMSS00007 Wed 1 - Fri 3 December 2021	\$ 740.79			
EFT10548	15/12/2021	Choices Flooring By Dallimores	Replacement of flooring for Unit 2/11 Harrington		\$ 5,425.20		
INV-9004	30/11/2021		Replacement of flooring for Unit 2/11 Harrington	\$ 5,425.20			
EFT10549	15/12/2021	Commercial Locksmiths	Supplied new door hardware at Mogumber Hall		\$ 440.00		
89492	30/11/2021		Supplied new door hardware at Mogumber Hall	\$ 440.00			
EFT10550	15/12/2021	Conplant Pty Ltd	Plant hire of Pad Foot		\$ 1,886.50		
359727	30/11/2021		Plant hire of Pad Foot	\$ 1,886.50			
EFT10551	15/12/2021	Coterra Environment	Provision of environmental consulting services September 2021 to October 2021		\$ 2,021.25		
10004200	04/11/2021		Provision of environmental consulting services September 2021 to October 2021	\$ 2,021.25			
EFT10552	15/12/2021	Country Copiers Northam	Colour copier monthly services from 01/09/2021 to 01/09/2022		\$ 1,258.17		
9482	09/11/2021		Colour copier monthly services from 01/09/2021 to 01/09/2022	\$ 1,258.17			
EFT10553	15/12/2021	Toll Group (Courier Australia)	Freight Charges		\$ 26.91		
0300-5432105	28/11/2021		Freight Charges	\$ 26.91			
EFT10554	15/12/2021	D.E.C Contracting Pty Ltd	Tree lopping Edmonds road		\$ 4,576.00		
INV-0376	01/11/2021		Tree lopping Edmonds road	\$ 4,576.00			
EFT10555	15/12/2021	Department of Fire and Emergency Services	Emergency Service Levy (ESL) Fees 2021/2022		\$ 49,544.00		
152626	01/11/2021		Emergency Service Levy (ESL) Fees 2021/2022	\$ 49,544.00			
EFT10556	15/12/2021	Dallywater Consulting	Contract Environment and Health Officer services		\$ 13,502.96		
2122015	14/12/2021		Contract Environment and Health Officer Services-Nov 2021	\$ 9,061.56			
2122014	14/12/2021		Contract Environment and Health Officer Services - October 2021	\$ 4,441.40			
EFT10557	15/12/2021	Dun Direct Pty Ltd	Bulk fuel and grease purchases		\$ 12,619.40	L	
00624070	19/11/2021		Grease - Add blue and Gadus	\$ 713.00			
624141	20/11/2021		8000 litres diesel	\$ 11,906.40			
EFT10558	15/12/2021	EMERG Solutions Pty Ltd	Annual Fee SMS Fire brigade		\$ 750.00		
1609	17/11/2021		Annual Fee SMS Fire brigade	\$ 750.00			
EFT10559	15/12/2021	Fitzgerald Strategies	Human Resource and Corporate services - consultancy		\$ 2,712.30		
2167	30/11/2021		HR services 18-29 November	\$ 1,865.30			
2179	10/12/2021		Corporate services 6-10 December	\$ 847.00			
EFT10560	15/12/2021	Fletcher Family Trust T/A Strategic Teams	Governance support for week 10 December 2021		\$ 2,887.50		
498	13/12/2021		Governance support for week 10 December 2021	\$ 2,887.50			

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Chq No	State of Victoria Plan Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10561	15/12/2021	Glenda Teede	Reimbursed screws and strapping-Staff housing 15 Lambert Cres		\$ 188.96	L	
091221	09/12/2021		Reimbursed screws and strapping-Staff housing 15 Lambert Cres	\$ 188.96			
EFT10562	15/12/2021	Goldfields Record Storage	Monthly archive boxes storage for Record Management 21/22		\$ 12.76		
474	23/11/2021		Monthly archive boxes storage for Record Management 21/22	\$ 12.76			
EFT10563	15/12/2021	Julie Klobas	Reinbursement for Citizenship Frames and flowers		\$ 33.00		
24.11.21	24/11/2021		Reimbursement for Citizenship Frames and flowers	\$ 33.00			
EFT10564	15/12/2021	Landgate	Property valuation charges		\$ 389.51		
369372	01/11/2021		UV Interim schedule charges	\$ 173.88			
368902	01/11/2021		UV interim charges	\$ 173.88			
367508	01/11/2021		Mining tenements	\$ 41.75			
EFT10565	15/12/2021	Linsey Cotter	Cleaning services 29 November 2021 - 11 December 2021		\$ 700.00	L	
7	10/12/2021		Cleaning of Bolgart Caravan Park, Public toilets and Hall	\$ 420.00			
15	10/12/2021		Cleaning of the Yerecoin Wayside Rest area	\$ 280.00			
EFT10566	15/12/2021	Muchea Grading Contractors	Grader blades for 2013 Komatsu GD655-5 Grader		\$ 1,524.16		
4008	25/11/2021		Grader blades for 2013 Komatsu GD655-5 Grader	\$ 1,524.16			
EFT10567	15/12/2021	McLeods Barristers and Solicitors	Legal advice for Bushfire Brigades		\$ 3,080.00		
121821	29/11/2021		Legal advice for Bushfire Brigades	\$ 3,080.00			
EFT10568	15/12/2021	Officeworks	Purchased of cameras for Fire building		\$ 3,294.00		
22970832	22/11/2021		Cameras for Mogumber/Gillingarra Fire station	\$ 549.00			
22968402	22/11/2021		Cameras for Mogumber/Gillingarra Fire station	\$ 549.00			
22968005	22/11/2021		Cameras for Mogumber/Gillingarra Fire station	\$ 1,098.00			
22967979	22/11/2021		Cameras for Mogumber/Gillingarra Fire station	\$ 1,098.00			
EFT10569	15/12/2021	Paul And Wendy Cleaning Services	Refuse Site Maintenance - Calingiri and Bolgart		\$ 4,158.00	L	
15	06/12/2021		Refuse site maintenance - 13-27 December 2021	\$ 2,079.00			
16	13/12/2021		Refuse site maintenance 22 November 2021 - 6 December 2021	\$ 2,079.00			
EFT10570	15/12/2021	Pithara Electrical Pty Ltd / Greg Alan Electrical	Calingiri Water Supply - electrical works to connections and wiring at bore power cabinet		\$ 649.00		
208	08/12/2021	Airconditioning & Refrigeration	Calingiri Water Supply - electrical works to connections and wiring at bore power cabinet	\$ 649.00			
EFT10571	15/12/2021	Rajaford Pty Ltd (Calingiri Traders)	Purchases for the month of November		\$ 5,627.07	L	
301121	30/11/2021		Admin - milk, newspaper, postage, catering for meetings	\$ 731.05			
301121	30/11/2021		Depot - unleaded, fridge, microwave, lawnmower, and maintenance items	\$ 4,896.02			
EFT10572	15/12/2021	Rebecca Fuchsbichler	Bond refund		\$ 115.00		
081121	08/11/2021		Bond refund	\$ 115.00			

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Check No	State of Victoria Plan Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10573	15/12/2021	Ringa Civil	Bolgart West Road LRCIP Project:		\$ 61,726.50		F
INV-1110	23/11/2021		Removed existing road, gravel and seal	\$ 50,726.50			
INV-1111	30/11/2021		McGill Pit - push up gravel	\$ 11,000.00			
EFT10574	15/12/2021	WA Contract Ranger Services Pty Ltd	Contract Ranger services		\$ 5,610.00		
3650	19/11/2021		Services on 19/11/2021	\$ 1,870.00			
3594	22/11/2021		Services on 22/11/2021	\$ 1,870.00			
3664	01/12/2021		Services on 1/12/2021	\$ 1,870.00			
EFT10575	15/12/2021	Walkers Diesel Services	Repairs, service and maintenance of plant and equipment:		\$ 7,719.77		
2078	01/11/2021		2002 Multi tyred roller	\$ 859.10			
2042	01/11/2021		Bobcat T650 Track Loader, Caterpillar Excavator	\$ 3,215.61			
2151	01/11/2021		Bobcat T650 Track Loader, Caterpillar Excavator	\$ 1,303.50			
2091	20/11/2021		Bobcat T650 Track Loader, Caterpillar Excavator	\$ 2,341.56			
EFT10576	15/12/2021	Wallis Computer Solutions	Software renewal and Wifi services		\$ 16,424.67		
22786	29/11/2021		Microsoft 0365 Renewal 2021-2022	\$ 15,731.67			
22840	01/12/2021		Wifi services - December 2021	\$ 693.00			
EFT10577	15/12/2021	Watertorque Group Pty Ltd	Calingiri Water Supply - Pump and headworks, and installation		\$ 7,480.00		
WT0011046	10/11/2021		Calingiri Water Supply - Pump and headworks, and installation	\$ 7,480.00			
EFT10578	15/12/2021	Westrac Pty Ltd - Parts	Depot - purchased end edge, cutting edge, bolt and nut		\$ 1,346.16		
PI6414336	16/11/2021		Depot - purchased end edge, cutting edge, bolt and nut	\$ 1,346.16			
EFT10579	15/12/2021	The Farmco / Yerecoin Traders	Catering for Yerecoin Bush Fire		\$ 180.00	L	
74119	30/11/2021		Catering for Yerecoin Bush Fire	\$ 180.00			
EFT10580	15/12/2021	Yeti's Records Management Consultancy	Records Management - cataloguing and advice - November 2021		\$ 2,288.00		
358	18/11/2021		Records Management - cataloguing and advice - November 2021	\$ 2,288.00			
EFT10581	16/12/2021	Fitzgerald Strategies	HR - Mediation meeting		\$ 1,684.00		
2183	15/12/2021		HR - Mediation meeting	\$ 1,684.00			
EFT10582	16/12/2021	Fletcher Family Trust T/A Strategic Teams	Governance support week 15 December 2021		\$ 2,772.00		
499	16/12/2021		Governance support week 15 December 2021	\$ 2,772.00			
EFT10583	16/12/2021	Shirley Suzanne Mcdonnell	Administrative assistance for week ending 16/12/2021		\$ 1,050.00		
11	16/12/2021		Administrative assistance for week ending 16/12/2021	\$ 1,050.00			
EFT10584	16/12/2021	Fire Mitigation Services	Fire Access Tracks - Bolgart Fire Station		\$ 68,530.00		F
599	23/11/2021		Fire Access Tracks - Bolgart Fire Station	\$ 60,030.00			
601	06/12/2021		Fire Access Tracks - Bolgart Fire Station	\$ 4,000.00			
600	06/12/2021		Fire Access Tracks - Bolgart Fire Station	\$ 4,500.00			

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Chq No	Shire of Victoria Plains	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10585		16/12/2021	Western Automate	Works Depot Security Gate and automation		\$ 7,113.15		F
INV-1771		30/11/2021		Works Depot Security Gate and automation	\$ 7,113.15			
EFT Total					\$ 528,937.89	\$ 528,937.89		

12558		15/12/2021	Shire of Victoria Plains - please pay cash	Petty cash recoupment - December 2021		\$ 322.70		
DEC 2021		14/12/2021		Petty cash recoupment - December 2021	\$ 322.70			
Cheques Total					\$ 322.70	\$ 322.70		

DD13087.1		14/12/2021	Shire of Victoria Plains - Credit Card	Credit card charges - November 2021		\$ 6,324.98		
NOV 2021		14/12/2021		Credit card charges - November 2021	\$ 6,324.98			
DD13087.2		14/12/2021	Wright Express Australia Pty Ltd	Fuel card charge for November 2021 - CESM and CEO		\$ 1,899.27		
NOV 2021		14/12/2021		Fuel card charge for November 2021 - CESM and CEO	\$ 1,899.27			
Charge Cards Total					\$ 8,224.25	\$ 8,224.25		

DD13041.1		08/12/2021	Aware Super Pty Ltd	Superannuation contributions and payroll deductions		\$ 3,484.96		
SUPER		08/12/2021		Superannuation contributions	\$ 3,122.74			
DEDUCTION		08/12/2021		Payroll deductions	\$ 50.00			
DEDUCTION		08/12/2021		Payroll deductions	\$ 130.35			
DEDUCTION		08/12/2021		Payroll deductions	\$ 181.87			
DD13041.2		08/12/2021	North Superannuation	Superannuation contributions and payroll deductions		\$ 1,764.89		
DEDUCTION		08/12/2021		Payroll deductions	\$ 102.42			
DEDUCTION		08/12/2021		Payroll deductions	\$ 172.00			
SUPER		08/12/2021		Superannuation contributions	\$ 1,388.05			
SUPER		08/12/2021		Superannuation contributions	\$ 102.42			
DD13041.3		08/12/2021	CYKC Superannuation Fund	Superannuation contributions and payroll deductions		\$ 830.76		
DEDUCTION		08/12/2021		Payroll deductions	\$ 207.69			
SUPER		08/12/2021		Superannuation contributions	\$ 623.07			
DD13041.4		08/12/2021	BT Super For Life	Superannuation contributions		\$ 490.20		
SUPER		08/12/2021		Superannuation contributions	\$ 490.20			
DD13041.5		08/12/2021	Australian Super Pty Ltd	Superannuation contributions		\$ 621.09		
SUPER		08/12/2021		Superannuation contributions	\$ 621.09			
DD13041.6		08/12/2021	C BUS Super	Superannuation contributions		\$ 288.46		
SUPER		08/12/2021		Superannuation contributions	\$ 288.46			
DD13046.1		07/12/2021	Department Of Transport	Transport licensing transactions		\$ 161.70		
T1000		07/12/2021		Transport licensing transactions	\$ 161.70			
DD13048.1		07/12/2021	Department Of Transport	Transport licensing transactions		\$ 6,428.20		
T1000		07/12/2021		Transport licensing transactions	\$ 6,428.20			
DD13050.1		07/12/2021	Department Of Transport	Transport licensing transactions		\$ 4,266.90		
T1000		07/12/2021		Transport licensing transactions	\$ 4,266.90			
DD13053.1		08/12/2021	Department Of Transport	Transport licensing transactions		\$ 101.80		
T1000		08/12/2021		Transport licensing transactions	\$ 101.80			

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DD13055.1		09/12/2021	Department Of Transport	Transport licensing transactions		\$ 139.00		
T1000		09/12/2021		Transport licensing transactions	\$ 139.00			
DD13056.1		01/12/2021	linet Limited	Internet charges - December 2021 - Mogumber/Bolgart		\$ 79.98		
129408321		01/12/2021		Internet charges - December 2021 - Mogumber/Bolgart	\$ 79.98			
DD13056.2		11/12/2021	Telstra Corporation Ltd	Phone charges - 20 October to 21 November 2021 - Fire prevention		\$ 120.00		
1466814702 OCT-NOV 2021		11/12/2021		Phone charges - 20 October to 21 November 2021 - Fire prevention	\$ 120.00			
DD13056.3		06/12/2021	Telstra Corporation Ltd	Internet charges 15 October 2021 to 16 November 2021 - Admin, CCTV, Officers		\$ 623.24		
1583901424 OCT-NOV 2021		06/12/2021		Internet charges 15 October 2021 to 16 November 2021 - Admin, CCTV, Officers	\$ 623.24			
DD13056.4		16/12/2021	Telstra Corporation Ltd	Telephone charges 22 Oct 2021 to 23 Nov 2021 -Admin, Depot, Officers, Libraries, Gym,		\$ 1,078.35		
6308146000 OCT-NON 21		01/12/2021		Telephone charges 22 Oct 2021 to 23 Nov 2021 -Admin, Depot, Officers, Libraries, Gym,	\$ 1,078.35			
DD13056.5		22/12/2021	Synergy	Electricity charges 23/09/21 to 22/11/21 - Bolgart Hall		\$ 1,692.68		
2093393629		01/12/2021		Electricity charges 25 October to 24 November 2021 - Streetlights	\$ 1,437.48			
1000875537 NOV 21		01/12/2021		Electricity charges 11/08/21 to 15/10/21 Mogumber Library	\$ 65.08			
2033405419 NOV 21		01/12/2021		Electricity charges 23/09/21 to 22/11/21 - Bolgart Hall	\$ 190.12			
DD13056.6		13/12/2021	Synergy	Electricity charges 23 September to 22 November 2021 Bolgart		\$ 524.30		
2089385667 NOV 21		01/12/2021		Electricity charges 23 September to 22 November 2021 Bolgart	\$ 524.30			
DD13060.1		03/12/2021	Synergy	Electricity charges 31/08/21 to 29/10/21 Admin		\$ 2,551.56		
2077382992		01/12/2021		Electricity charges 31/08/21 to 29/10/21 Admin	\$ 2,551.56			
DD13074.1		14/12/2021	Department Of Transport	Transport licensing transactions		\$ 688.25		
T1000		14/12/2021		Transport licensing transactions	\$ 688.25			
DD13076.1		15/12/2021	Department Of Transport	Transport licensing transactions		\$ 836.90		
T1000		15/12/2021		Transport licensing transactions	\$ 836.90			
DD13081.1		22/12/2021	Aware Super Pty Ltd	Superannuation contributions and payroll deductions		\$ 3,210.55		
SUPER		22/12/2021		Superannuation contributions	\$ 2,859.59			
DEDUCTION		22/12/2021		Payroll deductions	\$ 50.00			
DEDUCTION		22/12/2021		Payroll deductions	\$ 118.80			
DEDUCTION		22/12/2021		Payroll deductions	\$ 182.16			
DD13081.2		22/12/2021	North Superannuation	Superannuation contributions and payroll deductions		\$ 1,801.01		
DEDUCTION		22/12/2021		Payroll deductions	\$ 102.42			
DEDUCTION		22/12/2021		Payroll deductions	\$ 181.03			
SUPER		22/12/2021		Superannuation contributions	\$ 1,415.14			
SUPER		22/12/2021		Superannuation contributions	\$ 102.42			
DD13081.3		22/12/2021	CYKC Superannuation Fund	Superannuation contributions and payroll deductions		\$ 726.92		
DEDUCTION		22/12/2021		Payroll deductions	\$ 181.73			
SUPER		22/12/2021		Superannuation contributions	\$ 545.19			
DD13081.4		22/12/2021	BT Super For Life	Superannuation contributions		\$ 425.37		
SUPER		22/12/2021		Superannuation contributions	\$ 425.37			

Ordinary Council Meeting

Chq No	State of Victoria Plan	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD13081.5		22/12/2021	Australian Super Pty Ltd	Superannuation contributions		\$ 685.15		
SUPER		22/12/2021		Superannuation contributions	\$ 685.15			
DD13081.6		22/12/2021	C BUS SUPER	Superannuation contributions		\$ 144.23		
SUPER		22/12/2021		Superannuation contributions	\$ 144.23			
DD13083.1		16/12/2021	Department Of Transport	Transport licensing transactions		\$ 1,156.90		
T1000		16/12/2021		Transport licensing transactions	\$ 1,156.90			
DD13085.1		17/12/2021	Department Of Transport	Transport licensing transactions		\$ 191.90		
T1000		17/12/2021		Transport licensing transactions	\$ 191.90			
DD13090.1		30/12/2021	Telstra Corporation Ltd	Internet charges - Council member laptop		\$ 5.20		
2147790360 DEC 2021		30/12/2021		Internet charges - Council member laptop	\$ 5.20			
Bank		31/12/2021	Bendigo Bank	Bank fees and charges - December 2021	\$ 324.88	\$ 324.88		
Direct Debits Total					\$ 35,445.33	\$ 35,445.33		

Payroll		08/12/2021	Employees	Payroll PE 8.12.2021	\$ 48,148.43	\$ 48,148.43		
Payroll		22/12/2021	Employees	Payroll PE 22.12.2021	\$ 45,502.60	\$ 45,502.60		
Direct Debits Total					\$ 93,651.03	\$ 93,651.03		

Abbreviations			
F	Funded	EFT Total	\$ 528,937.89 79.35%
L	Local Supplier	Cheques Total	\$ 322.70 0.05%
		Charge Cards Total	\$ 8,224.25 1.23%
		Direct Debit Total	\$ 35,445.33 5.32%
		Trust Total	\$ - 0.00%
		Payroll Total	\$ 93,651.03 14.05%
		Total	\$ 666,581.20 100.00%
		Local Suppliers	\$ 67,634.50 10.15%
		Employees	\$ 93,651.03 14.05%
		Combined Total	\$ 161,285.53 24.20%

SCHEDULE OF ACCOUNTS PAID - JANUARY 2022

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10586 78110	07/01/2022 20/12/2021	AC Healthcare Pty Ltd	Staff recruitment - medical cost Staff recruitment - medical cost	\$ 255.00	\$ 255.00	L	
EFT10587 2491970 2492452 2485492 2485505 2491408	07/01/2022 01/12/2021 01/12/2021 01/12/2021 01/12/2021 01/12/2021	AFGRI Equipment Australia Pty Ltd	Depot - purchased of maintenance supplies Hydraulic hoses and fitting - Caterpillar Excacator Hydraulic hoses and fitting - Caterpillar Excacator Hydraulic hoses, swivel - Caterpillar Excavator Fittings - Caterpillar Excavator Hydraulic hoses, swivel, elbow - Caterpillar Excavator	\$ 93.72 \$ 93.72 \$ 384.90 \$ 18.04 \$ 389.62	\$ 980.00		
EFT10588 4181	07/01/2022 01/12/2021	Athena Water Services Pty Ltd	Maintenance to the Piawaning Desalination Plant. Works include changing out membranes, booster pump reconditioning, feed pump reconditioning, remove entire unit, replace and redo the pipe work, replace Media in FRP tank, and additional servicing, consumables and annual CIP clean. Maintenance to the Piawaning Desalination Plant. Works include changing out membranes, booster pump reconditioning, feed pump reconditioning, remove entire unit, replace and redo the pipe work, replace Media in FRP tank, and additional servicing, consumables and annual CIP clean.	\$ 38,236.00	\$ 38,236.00		F
EFT10589 508790 508789 508791 508807	07/01/2022 01/12/2021 01/12/2021 01/12/2021 01/12/2021	Civic Legal Pty Ltd	Legal cost on: Lease of part of reserve to Gillingarra Sport & Recreation Club Licence agreement - Radio Communications Tower in Yarrawindah Complaint against the Officer Management of Natural Officer	\$ 3,272.50 \$ 5,852.00 \$ 7,425.00 \$ 7,687.63	\$ 24,237.13		
EFT10590 061221 311221	07/01/2022 06/12/2021 31/12/2021	Daniel Jennis	Cleaning services in various Shire's facilities Cleaning services for week ending 6 December 2021 Cleaning services for week ending 13 December 2021	\$ 1,105.50 \$ 1,204.50	\$ 2,310.00	L	
EFT10591 2187 2193 2175	07/01/2022 17/12/2021 28/12/2021 01/01/2022	Fitzgerald Strategies	Human Resource/Corporate services consultancy cost Corporate services 13 - 17 December 2021 Corporate services 20 - 22 December 2021 HR consultancy fees - 1 December to 17 December 2021	\$ 1,196.97 \$ 302.50 \$ 559.59	\$ 2,059.06		
EFT10592 500	07/01/2022 04/01/2022	Fletcher Family Trust T/A Strategic Teams	Governance support from 16 December 2021 - 3 January 2022 Governance support from 16 December 2021 - 3 January 2022	\$ 2,310.00	\$ 2,310.00		
EFT10593 351 353 354	07/01/2022 12/12/2021 14/12/2021 14/12/2021	KA Tyres & Battery's	vehicle maintenance & Service Works Manager vehicle - supplied and fitted tyres, and wheel Toyota Hi Lux - Depot - supplied and fitted tures Service of Toyota Hi Lux - Depot	\$ 1,539.00 \$ 1,230.99 \$ 450.19	\$ 3,220.18	L	

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Chq No	Shire of Victoria Plains	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10594		07/01/2022	Linsey Cotter	Cleaning services 13 - 24 December 2021		\$ 700.00	L	
16		04/01/2022		Yerecoin Wayside rest area	\$ 280.00			
8		04/01/2022		Bolgart Caravan Park, Public toilets and hall	\$ 420.00			
EFT10595		07/01/2022	National Pen	Shire of Victoria Plains pens X150 + 150 free		\$ 409.64		
AU08001847		12/12/2021		Shire of Victoria Plains pens X150 + 150 free	\$ 409.64			
EFT10596		07/01/2022	Paul And Wendy Cleaning Services	Managing of the refuse sites Calingiri and Bolgart 27 December 2021 to 9 January 2022		\$ 2,079.00	L	
17		03/01/2022		Managing of the refuse sites Caingirin and Bolgart 27 December 2021 to 9 January 2022	\$ 2,079.00			
EFT10597		07/01/2022	Rajaford Pty Ltd (Calingiri Traders)	Admin - monthly purchases December 2021 - toilet and kitchet items, milk, newspaper, catering		\$ 1,147.60	L	
311221		01/01/2022		Admin - monthly purchases December 2021 - toilet and kitchet items, milk, newspaper, catering	\$ 1,147.60			
EFT10598		07/01/2022	Seton Australia	Various purchases:		\$ 600.70		
9348808979		06/01/2022		Mask sign, face shield, sanitiser, warden cap	\$ 574.91			
9348808980		06/01/2022		Wear as mask sign	\$ 25.79			
EFT10599		07/01/2022	Shire of Moora	Reimbursement - Online Asset labels - Community Emergency Services		\$ 702.90		
33157		01/12/2021		Reimbursement - Online Asset labels - Community Emergency	\$ 702.90			
EFT10600		07/01/2022	Thomas Culverwell	Cleaning of Gillingarra Public Toilets 29/11/21 - 24/12/21		\$ 280.00	L	
26		01/01/2022		Cleaning of Gillingarra Public Toilets 29/11/21 - 24/12/21	\$ 280.00			
EFT10601		07/01/2022	WA Contract Ranger Services Pyt Ltd	Ranger services 15/12/2021		\$ 1,870.00		
3698		15/12/2021		Ranger services 15/12/2021	\$ 1,870.00			
EFT10602		14/01/2022	Bindoon Bakehaus & Cafe	Catering services for meetings		\$ 707.00		
1800		30/09/2021		Catering services - 30/09/21	\$ 23.00			
1840		30/09/2021		Catering services - 15/12/21	\$ 365.00			
1823		24/11/2021		Catering services - 24/11/21	\$ 319.00			
EFT10603		14/01/2022	Rajaford /Calingiri Traders	Depot - Various maintenance items, plant and equipment		\$ 4,860.90	L	
2434		30/11/2021		Lawn mower	\$ 1,460.00			
2472		08/12/2021		Filters and oil	\$ 372.40			
2473		08/12/2021		Air filters	\$ 188.10			
2504		14/12/2021		Suction hosej pvc and clamp for DFES single axle trailer	\$ 514.80			
2548		31/12/2021		Grease and oil - Gulf Western	\$ 1,283.80			
2557		04/01/2022		Grease and oil - Gulf Western	\$ 1,041.80			
EFT10604		14/01/2022	Choices Flooring By Dallimores	Replacement Flooring at the Calingiri Bushfire Station		\$ 5,783.80		
INV-9008		06/12/2021		Replacement Flooring at the Calingiri Bushfire Station	\$ 5,783.80			

Ordinary Council Meeting

Chq No	State of Victoria Plan Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10605	14/01/2022	Civic Legal Pty Ltd	Legal cost on:		\$ 43,165.12		
509231	31/12/2021		Lease of part of reserve to Gillingarra Sport & Recreation Club	\$ 11,165.00			
509233	31/12/2021		Order to produce documents relating to a Councillor	\$ 3,568.13			
509230	31/12/2021		Management of natural resources	\$ 8,192.26			
509232	31/12/2021		Dispute over candidate eligibility	\$ 20,239.73			
EFT10606	14/01/2022	Country Copiers Northam	Colour copier monthly services and meter readings		\$ 2,385.34		
S09556	06/12/2021		Service and meter reading - November 2021	\$ 1,395.45			
9594	11/01/2022		Service and meter reading - December 2021	\$ 989.89			
EFT10607	14/01/2022	David Lovelock	Quarterly Councillor sitting fees and allowances - October 2021 to December 2021		\$ 2,125.00	L	
2ND QTR 21/22	12/01/2022		Quarterly Councillor sitting fees and allowances - October 2021 to December 2021	\$ 2,125.00			
EFT10608	14/01/2022	Dun Direct Pty Ltd	Purchased fuel and grease		\$ 14,179.00	L	
634632	08/12/2021		10000 litres - diesel	\$ 14,047.00			
634633	08/12/2021		Grease and oil	\$ 132.00			
EFT10609	14/01/2022	Fletcher Family Trust T/A Strategic Teams	Governance support for week end 7 January 2022		\$ 2,772.00		
501	10/01/2022		Governance support for week end 7 January 2022	\$ 2,772.00			
EFT10610	14/01/2022	Gary O'brien	Councillor's Sitting fees allowances, and travel reimbursement:		\$ 3,141.55	L	
2ND QTR 21/22	12/01/2022		Quarterly Councillor sitting fees and allowances - October 2021 to December 2021	\$ 2,125.00			
TRAVEL2021	13/01/2022		Travel reimbursement - April 2021 to November 2021	\$ 1,016.55			
EFT10611	14/01/2022	Goldfields Record Storage	Purchased 240ltr Bin destruction and Archive Box storage		\$ 120.01		
499	13/12/2021		Purchased 240ltr Bin destruction and Archive Box storage	\$ 120.01			
EFT10612	14/01/2022	Industrial Automation Group Pty Ltd	LRCIP project - Piawanning Standpipe access - Standard Free Standing 80mm Standpipe system plus tank level sensor, 2 safety bollards, 50 swipe cards, and server access charge		\$ 11,696.30		F
SINV-14599	02/12/2021		LRCIP project - Piawanning Standpipe access - Standard Free Standing 80mm Standpipe system plus tank level sensor, 2 safety bollards, 50 swipe cards, and server access charge	\$ 11,696.30			
EFT10613	14/01/2022	Cr Jim Kelly	Quarterly Councillor's sitting fees and allowances - October 2021 to December 2021		\$ 2,125.00	L	
2ND QTR 21/22	12/01/2022		Quarterly Councillor's sitting fees and allowances - October 2021 to December 2021	\$ 2,125.00			
EFT10614	14/01/2022	King Farming Pty Ltd	Tyres for Hino 700 serie		\$ 3,608.00	L	
23358	19/10/2021		Tyres for Hino 700 serie	\$ 3,608.00			
EFT10615	14/01/2022	LGIS Risk Management	Insurance premium - Regional Coordinator fee 2021/2022 First Instalment		\$ 4,020.74		
156-022006	13/12/2021		Insurance premium - Regional Coordinator fee 2021/2022 First Instalment	\$ 4,020.74			

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Chq No	State of Victoria Plan Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10616	14/01/2022	Linsey Cotter	Cleaning services 27 December 2021 - 7 January 2022		\$ 700.00	L	
9	07/01/2022		Cleaning of Bolgart Caravan Park, Public toilets, and hall	\$ 420.00			
17	07/01/2022		Cleaning of Yerecoin Wayside rest area	\$ 280.00			
EFT10617	14/01/2022	Marty Grant Bulldozing	Gabalong West Road pit - strip and push up gravel, mobilisation and demobilisation		\$ 13,431.00		
544	27/10/2021		Gabalong West Road pit - strip and push up gravel, mobilisation and demobilisation	\$ 13,431.00			
EFT10618	14/01/2022	Moora Truck & Auto Parts	Mogumber Fire truck repairs		\$ 1,372.29		
1032737	22/09/2021		Mogumber Fire truck repairs	\$ 1,372.29			
EFT10619	14/01/2022	Neville James Clarke	Quarterly Councillors sitting fees and allowances - October 2021 to December 2021		\$ 2,531.25	L	
2ND QTR 21/22	12/01/2022		Quarterly Councillors sitting fees and allowances - October 2021 to December 2021	\$ 2,531.25			
EFT10620	14/01/2022	Pauline Bantock	Quarterly Councillors sitting fees and allowances - October 2021 to December 2021		\$ 3,750.00	L	
2ND QTR 21/22	12/01/2022		Quarterly Councillors sitting fees and allowances - October 2021 to December 2021	\$ 3,750.00			
EFT10621	14/01/2022	Pauline Tarrant Consulting Pty Ltd	Consulting Services for complaints solution		\$ 6,534.00		
172	31/12/2021		Consulting Services for complaints solution	\$ 6,534.00			
EFT10622	14/01/2022	Suzanne Woods	Quarterly Councillors sitting fees and allowances - October 2021 to December 2021		\$ 1,500.00	L	
2ND QTR 20/21	12/01/2022		Quarterly Councillors sitting fees and allowances - October 2021 to December 2021	\$ 1,500.00			
EFT10623	14/01/2022	Stephanie Penn	Quarterly Councillors sitting fees and allowances - October 2021 to December 2021		\$ 2,125.00	L	
2ND QTR 21/22	12/01/2022		Quarterly Councillors sitting fees and allowances - October 2021 to December 2021	\$ 2,125.00			
EFT10624	14/01/2022	Toll Group (Courier Australia)	Freight Charges		\$ 39.95		
301	05/12/2021		Freight charges	\$ 39.95			
EFT10625	14/01/2022	WA Reticulation Supplies	Aged person unit Calingiri - repairs		\$ 893.71		
M1355	06/01/2022		Aged person unit Calingiri - repairs	\$ 893.71			
EFT10626	14/01/2022	Wallis Computer Solutions	IT Support and computing service		\$ 720.62		
Various invoices	23/11/2021		IT support and computing service	\$ 720.62			
EFT10627	14/01/2022	The Farmco / Yerecoin Traders	Catering - 6 December 2021		\$ 185.00	L	
74542	08/12/2021		Catering - 6 December 2021	\$ 185.00			
EFT10628	14/01/2022	Yeti's Records Management Consultancy	Record management - Document cataloguing and support		\$ 13,244.00		
312	09/06/2021		Document cataloguing and support - September 2021	\$ 2,464.00			
339	09/09/2021		Document cataloguing, policy & procedure and support - 31 August 2021 to 9 September 2021	\$ 3,828.00			
346	24/09/2021		Record Keeping meeting and Registering emails 3 June 2021 to 17 June 2021	\$ 2,684.00			
363	16/12/2021		Document cataloguing and support - December 2021	\$ 4,268.00			
EFT10629	20/01/2022	Rajaford Pty Ltd / Calingiri Traders	Grease and oil		\$ 1,770.00	L	
2568	06/01/2022		Add Blue 200L and Gulf Western superdraulic	\$ 1,770.00			

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Chq No	State of Victoria Plan Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10630 3118839	20/01/2022 20/12/2021	A.R.M. SECURITY	Alarm monitoring for period - January 2022 TO March 2022 Alarm monitoring for period - January 2022 TO March 2022		\$ 214.50 \$ 214.50		
EFT10631 2512652	20/01/2022 26/10/2021	AFGRI Equipment Australia Pty Ltd	Depot - Hydraulic Hoses - 8 Hoses Depot - Hydraulic Hoses - 8 Hoses		\$ 374.96 \$ 374.96		
EFT10632 31003023 19007455	20/01/2022 21/10/2021 26/10/2021	Bindoon Tractors Pty Ltd	Service and repairs on Kubota Mower and cover dust for town maintenance Service on Kubota Mower 2 sets blades newdeek discharge and Cover dust for town maintenance		\$ 1,219.04 \$ 1,206.74 \$ 12.30		
EFT10633 1	20/01/2022 20/12/2021	Brendan Michael Creighton	LRCIP project - Calingiri Footpath removal and relay LRCIP project - Calingiri Footpath removal and relay		\$ 24,950.00 \$ 24,950.00		F
EFT10634 99841795	20/01/2022 10/11/2021	Bunnings Group Ltd	Admin Office - purchased nickel plated double action spring hinge Admin Office - purchased nickel plated double action spring hinge		\$ 86.82 \$ 86.82		
EFT10635 60401	20/01/2022 02/12/2021	Corsign WA Pty Ltd	Traffic signs & control Equipment - Emergency Services Traffic signs & control Equipment - Emergency Services		\$ 1,918.40 \$ 1,918.40		
EFT10636 502	20/01/2022 17/01/2022	Fletcher Family Trust T/A Strategic Teams	Governance support for week end 14 January 2022 Governance support for week end 14 January 2022		\$ 3,003.00 \$ 3,003.00		
EFT10637 689	20/01/2022 30/12/2021	Fraser Onsite	Repairs & maintenance - Multi Tyred Roller, Caterpillar excavator, Bobcat track loader Repairs & maintenance - Multi Tyred Roller, Caterpillar excavator, Bobcat track loader		\$ 7,887.11 \$ 7,887.11		
EFT10638 47	20/01/2022 20/12/2021	GH Purser and Son	Gravel supplied at Golf Course road resheet, Duggan Road resheet and Woods Road resheet. Gravel supplied at Golf Course road resheet, Duggan Road resheet and Woods Road resheet.		\$ 23,398.39 \$ 23,398.39	L	
EFT10639 8231 8624 8913 8968	20/01/2022 18/10/2021 22/11/2021 21/12/2021 11/01/2022	Interfire Agencies Pty Ltd	Protective clothing for Bush Fire Volunteers: Purchased of gloves, helmets, full face respirator Purchased of gloves, helmets, full face respirator Purchased of ultimate FX full face respirator Purchased of full face respirator		\$ 16,718.30 \$ 6,447.86 \$ 6,299.92 \$ 3,655.52 \$ 315.00		
EFT10640 527 526	20/01/2022 28/10/2021 28/10/2021	King Farming Pty Ltd	Gravel supplied at Catabody Road - LRCIP project Gravel supplied at Catabody Road - LRCIP project Gravel supplied at Catabody Road - LRCIP project		\$ 36,150.00 \$ 12,000.00 \$ 24,150.00	L	F
EFT10641 1675480	20/01/2022 08/12/2021	MCINTOSH & Son	Batteries for Volvo multi loader Batteries for Volvo multi loader		\$ 910.00 \$ 910.00		
EFT10642 4009 4010	20/01/2022 10/12/2021 15/12/2021	Muchea Grading Contractors	Plant hire for Toodyay Bindi Bindi Road and Golf Course Road Grader, Roller, Roller Dry hire and Watercart dry hire to mix and reseal 3.5km of Toodyay Bindi Bindi Road Grader hire to assist with fire suppression on Golf course Road, Yerecoin		\$ 39,545.00 \$ 38,555.00 \$ 990.00		F

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Chq No	State of Victoria Plan Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10643	20/01/2022	Marketforce Pty Ltd	Positions advertisements		\$ 682.00		
40884	27/09/2021		Advert for Governance Specialist	\$ 341.00			
40883	27/09/2021		Advert for Account Officers	\$ 341.00			
EFT10644	20/01/2022	Ringa Civil	Bolgart West Road - gravel and seal 6-16 December 2021		\$ 26,906.00		F
1114	06/12/2021		Bolgart West Road - gravel and seal 6-16 December 2021	\$ 26,906.00			
EFT10645	20/01/2022	Roadtech Civil & Construction	Sealing and hire of water cart		\$ 43,371.07		F
227	14/12/2021		Sealing of various areas between Calingiri and Bolgart	\$ 31,491.07			
231	04/01/2022		Hire of Water cart - Bolgart West Road	\$ 11,880.00			
EFT10646	20/01/2022	Rural Infrastructure Services	Provision of engineering consultancy services - various road projects and administrative		\$ 6,174.14		
1039	05/01/2022		Provision of engineering consultancy services - various road projects and administrative	\$ 6,174.14			
EFT10647	20/01/2022	St John Ambulance Western Australia Ltd (Belmont)	First Aid Kit workplace medium risk portable for tips-Calingiri & Bolgart; and fire blanket		\$ 323.94		
32107	06/01/2022		First Aid Kit workplace medium risk portable for tips-Calingiri & Bolgart; and fire blanket	\$ 323.94			
EFT10648	20/01/2022	Star Track Express	Freight Charges - December 2021		\$ 97.32		
Various invoices	05/01/2022		Freight charges - December 2021	\$ 97.32			
EFT10649	20/01/2022	Toll Group (Courier Australia)	Depot - Freight Charges - December 2021		\$ 492.16		
302	12/12/2021		Freight charges	\$ 158.77			
303	19/12/2021		Freight charges	\$ 23.34			
304	26/12/2021		Freight charges	\$ 310.05			
EFT10650	20/01/2022	WA Hino Sales & Services	Hino 300 series long crew repairs		\$ 113.76		
280166	18/11/2021		Hino 300 series long crew repairs	\$ 113.76			
EFT10651	20/01/2022	Wallis Computer Solutions	IT Support 19 November 2021		\$ 1,779.69		
22776	23/11/2021		IT Support 19 November 2021	\$ 1,779.69			
EFT10652	20/01/2022	Wongan Hills Hardware	Various purchases for town maintenance and housing		\$ 756.45	L	
339786	05/10/2021		Staff housing - locks	\$ 74.50			
340093	08/10/2021		Staff housing - paints	\$ 55.00			
340555	14/10/2021		Staff housing - paints	\$ 160.21			
340929	18/10/2021		Staff housing - paints	\$ 64.64			
341315	22/10/2021		Aged Person unit Calingiri - paints	\$ 85.90			
341604	26/10/2021		Staff housing - locks	\$ 36.75			
341749	27/10/2021		Staff housing - key cut	\$ 25.00			
347169	05/01/2022		Calingiri Town - Sanding sheet, screws, sheet wet/dry grit	\$ 110.00			
347548	10/01/2022		Calingiri Town - Light brick supercraft, disc speedgrip, sanding sheet,	\$ 144.45			

Ordinary Council Meeting

Chq No	State of Victoria Plan Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10653	28/01/2022	AFGRI Equipment Australia Pty Ltd	Plant maintenance items:		\$ 122.41		
2511439	22/10/2021		Hydraulic hoses for Caterpillar Excavator	\$ 42.79			
2512653	26/10/2021		Hydraulic hoses and swivel for Caterpillar Excavator	\$ 79.62			
EFT10654	28/01/2022	Abbott Auto Electrics	Plant and vehicle maintenance & service:		\$ 3,506.62		
6045	13/12/2021		Hino 300 series long crew truck, Hino 700 series, and Hino side tipper 3 Axle trailer-repairs	\$ 1,271.42			
6048	13/12/2021		Hino 300 series long crew truck, Hired plant maintenance	\$ 2,235.20			F
EFT10655	28/01/2022	Advanced Traffic Management WA Pty Ltd	Traffic Management		\$ 23,018.88		
152562	09/12/2021		Traffic controllers with signs and cones at Yerecoin Road 1/12/21 - 8/12/21	\$ 12,480.88			
152771	16/12/2021		Traffic controllers with signs and cones at Yerecoin Road 9/12/21 - 15/12/21	\$ 10,538.00			
EFT10656	28/01/2022	Avon Waste	Refuse collection - November 2021		\$ 1,685.90	L	
47578	03/12/2021		Refuse collection - November 2021	\$ 1,685.90			
EFT10657	28/01/2022	Baileys Fertilisers	Purchased fertilisers for Calingiri Sports(Ova) ground		\$ 1,748.29		
24842	30/09/2021		Purchased fertilisers for Calingiri Sports(Ova) ground	\$ 1,748.29			
EFT10658	28/01/2022	Bolgart Rural Merchandise	Monthly purchases - Bolgart town maintenance - supplies		\$ 182.68	L	
Various receipts	25/11/2021		Monthly purchases - Bolgart town maintenance - supplies	\$ 182.68			
EFT10659	28/01/2022	Core Business Australia Pty Ltd	Roads - DRFAWA flood damage supervision claim #4 - June 2021 to December 2021		\$ 20,504.00		F
1221	31/12/2021		Roads - DRFAWA flood damage supervision claim #4 - June 2021 to December 2021	\$ 20,504.00			
EFT10660	28/01/2022	Conplant Pty Ltd	Plant hire of Pad Foot for Bolgart West Road - LRCIP project		\$ 3,503.50		F
361121	31/12/2021		Plant hire of Pad Foot for Bolgart West Road - LRCIP project	\$ 3,503.50			
EFT10661	28/01/2022	Dun Direct Pty Ltd	Purchased 10000 litres diesel - Depot		\$ 14,839.00	L	
646861	06/01/2022		Purchased 10000 litres diesel - Depot	\$ 14,839.00			
EFT10662	28/01/2022	Fletcher Family Trust T/A Strategic Teams	Governance support for week end 21 January 2022		\$ 3,696.00		
503	24/01/2022		Governance support for week end 21 January 2022	\$ 3,696.00			
EFT10663	28/01/2022	Fulton Hogan Industries Pty Ltd	Bitumen road maintenance - pot holes		\$ 1,795.20		
5194490	10/12/2021		Bitumen road maintenance - pot holes	\$ 1,795.20			
EFT10664	28/01/2022	Goldfields Record Storage	Monthly archive boxes storage for Record Management December 2021		\$ 12.76		
524	14/01/2022		Monthly archive boxes storage for Record Management December 2021	\$ 12.76			
EFT10665	28/01/2022	Jason Cacic	Staff recruitment - medical cost		\$ 198.00	L	
REIMBURSEMENT21012	21/01/2022		Staff recruitment - medical cost	\$ 198.00			
EFT10666	28/01/2022	King Farming Pty Ltd	Royalties for gravel - Catabody Road		\$ 67,277.25	L	F
541	07/12/2021		Royalties for gravel - Catabody Road	\$ 14,627.25			
542	07/12/2021		Royalties for gravel - Catabody Road	\$ 26,730.00			
543	07/12/2021		Royalties for gravel - Catabody Road	\$ 25,920.00			

Ordinary Council Meeting

Chq No	Shire of Victoria Plains	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10667		28/01/2022	Linsey Cotter	Cleaning - 10,12,14,17 & 19 January 2022		\$ 560.00	L	
10		24/01/2022		Cleaning of Bolgart Caravan Park, Public toilets, and hall	\$ 350.00			
18		24/01/2022		Cleaning of Yerecoin Wayside rest area	\$ 210.00			
EFT10668		28/01/2022	New Norcia Services	Fuel for New Norcia Fire truck		\$ 142.69	L	
416876		28/11/2021		Fuel purchased on 15 December 2021	\$ 108.99			
419769		27/12/2021		Fuel purchased on 27 December 2021	\$ 33.70			
EFT10669		28/01/2022	Officeworks	Calingiri Fire Station - meeting supplies		\$ 1,402.28		
Various invoices		11/01/2022		Calingir Fire Station - meeting supplies	\$ 1,402.28			
EFT10670		28/01/2022	Paul And Wendy Cleaning Services	Managing of refuse sites in Calingiri and Bolgart 10-23 January 2022		\$ 2,079.00	L	
18		24/01/2022		Managing of the refuse sites in Calingiri and Bolgart 10-23 January 2022	\$ 2,079.00			
EFT10671		28/01/2022	Quality Press	DFES Student Resource manuals for Bush Fire Brigade		\$ 1,067.00		F
53409		13/12/2021		DFES Student Resource manuals for Bush Fire Brigade	\$ 1,067.00			
EFT10672		28/01/2022	RSM Australia Pty Ltd atf Birdanco Practice Trust Trading as RSM	Accounting Services for December 2021 including assistance with Budget amendment items for gravel purchases, and audit queries regarding joint venture agreement		\$ 8,855.08		
GERI000845		21/12/2021		Accounting Services for December 2021 including assistance with Budget amendment items for gravel purchases, and audit queries regarding joint venture agreement	\$ 8,855.08			
EFT10673		28/01/2022	Rajaford Pty Ltd (Calingiri Traders)	Depot - Unleaded fuel, maintenance items, office supplies		\$ 854.40	L	
Various receipts		01/12/2021		Depot - Unleaded fuel, maintenance items, office supplies	\$ 854.40			
EFT10674		28/01/2022	Ringa Civil	Bolgart West Road - mobilise grader, grader hire, and demobilise grader 3-6 January 2022		\$ 4,358.75		F
1128		10/01/2022		Bolgart West Road - mobilise grader, grader hire, and demobilise grader 3-6 January 2022	\$ 4,358.75			
EFT10675		28/01/2022	Shire of Gingin	Reimbursement for Bush Fire Risk Managagement Officer		\$ 4,164.65		
36800		16/12/2021		Reimbursement for Bush Fire Risk Managagement Officer	\$ 4,164.65			
EFT10676		28/01/2022	Seton Australia	Purchases for Occupational Health and Safety -rechargeable air horn, Sharps container, syringe picker, wear mask sign		\$ 268.61		
Various invoices		05/01/2022		Purchases for Occupational Health and Safety -rechargeable air horn, Sharps container, syringe picker, wear mask sign	\$ 268.61			
EFT10677		28/01/2022	Star Track Express	Freight Charges - November 2021		\$ 203.23		
22021		17/11/2021		Freight charges	\$ 107.65			
22029		12/01/2022		Freight charges	\$ 5.39			
22030		26/01/2022		Freight charges	\$ 90.19			
EFT10678		28/01/2022	Thomas Culverwell	Cleaning of Gillingarra public toielts 27/12/2021 to 21/01/22		\$ 280.00	L	
28		21/01/2022		Cleaning of Gillingarra public toielts 27/12/2021 to 21/01/22	\$ 280.00			
EFT10679		28/01/2022	Toll Group (Courier Australia)	Depot - Freight Charges - July/August 2021		\$ 71.88		
Various invoices		23/01/2022		Depot - Freight Charges - July/August 2021	\$ 71.88			

Ordinary Council Meeting

26 February 2022

Charge Code	Shire of Victoria Plains Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10680 36055	28/01/2022 24/08/2021	Totally Workwear - Midland	Staff Uniform - Community Safety Officer Staff Uniform - Community Safety Officer	\$ 292.53	\$ 292.53		
EFT10681 18637	28/01/2022 16/12/2021	Tuffa Products Pty Ltd	Plant and Vehicles Prestart checklist book Plant and Vehicles Prestart checklist book	\$ 762.30	\$ 762.30		
EFT10682 3753	28/01/2022 18/01/2022	WA Contract Ranger Services Pyt Ltd	Ranger Services - 06 January 2022 & 17 January 2022 Ranger Services - 06 January 2022 & 17 January 2022	\$ 1,309.00	\$ 1,309.00		
EFT10683 1671	28/01/2022 13/01/2022	WA Reticulation Supplies	Ball valve for Mogumber standpipe Ball valve for Mogumber standpipe	\$ 167.40	\$ 167.40		
EFT10684 22959	28/01/2022 27/01/2022	Wallis Computer Solutions	IT support on 10 January 2022 IT support on 10 January 2022	\$ 345.35	\$ 345.35		
EFT10685 3410	28/01/2022 08/12/2021	Western Australian Electoral Commission	Local Government Ordinary Election cost Local Government Ordinary Election cost	\$ 11,625.09	\$ 11,625.09		
EFT10686 2003453 2004538 2005128	28/01/2022 07/04/2021 01/09/2021 19/11/2021	Wheatbelt Tyres	Plant maintenance and repairs: SFM Boggie Dolly Hino 9T Tip Truck Hino 9T Tip Truck	\$ 1,904.00 \$ 35.00 \$ 490.00	\$ 2,429.00		
EFT10687 367	28/01/2022 11/01/2022	Yeti's Records Management Consultancy	Records Management - Synergy security, cataloguing, Netwok Drive clean 11 - 20 January 2022 Records Management - Synergy security, cataloguing, Netwok Drive clean 11 - 20 January 2022	\$ 3,388.00 \$ 3,388.00	\$ 3,388.00		
				EFT Total	\$ 654,672.57	\$ 654,672.57	

DD13114.1 DEC 2021	14/01/2022 14/01/2022	Wright Express Australia Pty Ltd	Fuel card charges - December 2021 CEO and CESM Fuel card charges - December 2021 CEO and CESM	\$ 1,813.47	\$ 1,813.47		
DD13114.2 DEC 2021	14/01/2022 14/01/2022	Shire of Victoria Plains - Credit Card	Credit card charges - Dec 2021 - Christmas Function, license renewal and bank fees Credit card charges - Dec 2021 - Christmas Function, license renewal and bank fees	\$ 2,408.62	\$ 2,408.62		
				Charge Cards Total	\$ 4,222.09	\$ 4,222.09	

DD13092.1 SUPER DEDUCTION DEDUCTION DEDUCTION	05/01/2022 05/01/2022 05/01/2022 05/01/2022	Aware Super Pty Ltd	Superannuation contributions and payroll deductions Superannuation contributions Payroll deductions Payroll deductions Payroll deductions	\$ 2,670.57 \$ 50.00 \$ 92.40 \$ 186.49	\$ 2,999.46		
DD13092.2 DEDUCTION DEDUCTION SUPER SUPER	05/01/2022 05/01/2022 05/01/2022 05/01/2022 05/01/2022	North Superannuation	Superannuation contributions and payroll deductions Payroll deductions Payroll deductions Superannuation contributions Superannuation contributions	\$ 102.42 \$ 181.03 \$ 1,415.14 \$ 102.42	\$ 1,801.01		

Ordinary Council Meeting

26 February 2022

Chq No	Shire of Victoria Plains	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD13092.3		05/01/2022	CYKC Superannuation Fund	Superannuation contributions and payroll deductions		\$ 461.55		
DEDUCTION		05/01/2022		Payroll deductions	\$ 115.39			
SUPER		05/01/2022		Superannuation contributions	\$ 346.16			
DD13092.4		05/01/2022	BT Super For Life	Superannuation contributions		\$ 445.83		
SUPER		05/01/2022		Superannuation contributions	\$ 445.83			
DD13092.5		05/01/2022	Australian Super Pty Ltd	Superannuation contributions		\$ 534.94		
SUPER		05/01/2022		Superannuation contributions	\$ 534.94			
DD13092.6		05/01/2022	C BUS Super	Superannuation contributions		\$ 162.26		
SUPER		05/01/2022		Superannuation contributions	\$ 162.26			
DD13101.1		01/01/2022	inet Limited	Internet charges - Mogumber and Bolgart Library - January 2022		\$ 79.98		
129865246		01/01/2022		Internet charges - Mogumber and Bolgart Library - January 2022	\$ 79.98			
DD13101.2		21/01/2022	Synergy	Electricity charges:		\$ 6,252.19		
2073416355		21/01/2022		Electricity charges from 9 October 2021 to 07 December 2021 - Piawaning Water supply	\$ 695.05			
Various invoices		21/01/2022		Electricity charges various Shire's facilities from 30 October 2021 to 29 December 2021	\$ 5,557.14			
DD13101.3		25/01/2022	Synergy	Electricity charges from 25 November 2021 to 24 December 2021		\$ 1,391.09		
2065420437		25/01/2022		Streetlights Electricity charges from 25 November 2021 to 24 December 2021 Streetlights	\$ 1,391.09			
DD13101.4		14/01/2022	Telstra Corporation Ltd	Phone charges from 20 November 2021 to 22 December 2021 - Fire Prevention SMS		\$ 120.00		
1466814702		14/01/2022		Phone charges from 20 November 2021 to 22 December 2021 - Fire Prevention SMS	\$ 120.00			
DD13101.5		17/01/2022	Telstra Corporation Ltd	Telephone charges from 21 November 2021 to 22 December 2021		\$ 909.17		
6308146000 DEC 21		17/01/2022		Telephone charges from 21 November 2021 to 22 December 2021	\$ 909.17			
DD13101.6		05/01/2022	Telstra Corporation Ltd	Phone charges from 15 November 2021 to 16 December 2021		\$ 1,476.86		
1583901424 DEC 2021		05/01/2022		Phone charges from 15 November 2021 to 16 December 2021	\$ 1,476.86			
DD13101.7		11/01/2022	Synergy	Electricity charges from 8 October 2021 to 7 December 2021		\$ 254.41		
2097392024		11/01/2022		Electricity charges from 08 October 2021 to 7 December 2021 - Waterpump Calingiri Sports	\$ 67.48			
2025419502		11/01/2022		Electricity charges from 8 October 2021 to 7 December 2021 - Fire Station New Norcia	\$ 186.93			
DD13113.1		19/01/2022	Aware Super Pty Ltd	Superannuation contributions and payroll deductions		\$ 3,415.20		
SUPER		19/01/2022		Superannuation contributions	\$ 3,088.86			
DEDUCTION		19/01/2022		Payroll deductions	\$ 172.39			
DEDUCTION		19/01/2022		Payroll deductions	\$ 50.00			
DEDUCTION		19/01/2022		Payroll deductions	\$ 103.95			

Ordinary Council Meeting

26 February 2022

Chq No	State of Victoria Plan Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD13113.2	19/01/2022	North Superannuation	Superannuation contributions and payroll deductions		\$ 1,764.89		
DEDUCTION	19/01/2022		Payroll deductions	\$ 102.42			
DEDUCTION	19/01/2022		Payroll deductions	\$ 172.00			
SUPER	19/01/2022		Superannuation contributions	\$ 1,388.05			
SUPER	19/01/2022		Superannuation contributions	\$ 102.42			
DD13113.3	19/01/2022	CYKC Superannuation Fund	Superannuation contributions and payroll deductions		\$ 923.08		
DEDUCTION	19/01/2022		Payroll deductions	\$ 230.77			
SUPER	19/01/2022		Superannuation contributions	\$ 692.31			
DD13113.4	19/01/2022	BT Super For Life	Superannuation contributions		\$ 490.20		
SUPER	19/01/2022		Superannuation contributions	\$ 490.20			
DD13113.5	19/01/2022	Australian Super Pty Ltd	Superannuation contributions		\$ 753.88		
SUPER	19/01/2022		Superannuation contributions	\$ 753.88			
DD13113.6	19/01/2022	Hesta Super Fund	Superannuation contributions		\$ 198.40		
SUPER	19/01/2022		Superannuation contributions	\$ 198.40			
DD13113.7	19/01/2022	TWU Super	Superannuation contributions		\$ 124.55		
SUPER	19/01/2022		Superannuation contributions	\$ 124.55			
DD13113.8	19/01/2022	C BUS Super	Superannuation contributions		\$ 288.46		
SUPER	19/01/2022		Superannuation contributions	\$ 288.46			
DD13117.1	06/01/2022	Department Of Transport	Transport licensing transactions 4/1/22		\$ 618.50		
T1000	06/01/2022		Transport licensing transactions 4/1/22	\$ 618.50			
DD13117.2	24/01/2022	Department Of Transport	Transport licensing transactions 20/1/22		\$ 30.50		
T1000	24/01/2022		Transport licensing transactions 20/1/22	\$ 30.50			
DD13117.3	25/01/2022	Department Of Transport	Transport licensing transactions 21/1/22		\$ 981.40		
T1000	25/01/2022		Transport licensing transactions 21/1/22	\$ 981.40			
DD13117.4	07/01/2022	Department Of Transport	Transport licensing transactions 5/1/22		\$ 2,718.90		
T1000	07/01/2022		Transport licensing transactions 5/1/22	\$ 2,718.90			
DD13117.5	10/01/2022	Department Of Transport	Transport licensing transactions 6/1/22		\$ 397.40		
T1000	10/01/2022		Transport licensing transactions 6/1/22	\$ 397.40			
DD13117.6	12/01/2022	Department Of Transport	Transport licensing transactions 10/1/22		\$ 112.00		
T1000	12/01/2022		Transport licensing transactions 10/1/22	\$ 112.00			
DD13117.7	14/01/2022	Department Of Transport	Transport licensing transactions 12/01/22		\$ 348.90		
T1000	14/01/2022		Transport licensing transactions 12/01/22	\$ 348.90			
DD13117.8	17/01/2022	Department Of Transport	Transport licensing transactions 13/1/22		\$ 226.85		
T1000	17/01/2022		Transport licensing transactions 13/1/22	\$ 226.85			
DD13117.9	18/01/2022	Department Of Transport	Transport licensing transactions 14/1/22		\$ 96.60		
T1000	18/01/2022		Transport licensing transactions 14/1/22	\$ 96.60			
DD13119.1	20/01/2022	Department Of Transport	Transport licensing transactions 18/1/22		\$ 755.05		
T1000	20/01/2022		Transport licensing transactions 18/1/22	\$ 755.05			
DD13125.1	21/01/2022	Synergy	Electricity charges from 30 October 2021 to 29 December 2021 -		\$ 1,135.64		
2017434734	21/01/2022		Electricity charges from 30 October 2021 to 29 December 2021 -	\$ 1,135.64			

Ordinary Council Meeting

Chq No	Shire of Victoria Plan Date	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD13128.1		19/01/2022	Aware Super Pty Ltd	Superannuation contributions		\$ 76.72		
SUPER		02/02/2022		Superannuation contributions	\$ 76.72			
DD13139.2		30/01/2022	Telstra Corporation Ltd	Telephone Charges- Internet charges - Council member laptop 11/01/2022 to 10/02/2022		\$ 15.00		
2147790360JAN2022		11/01/2022		Telephone charges- Internet charges - Council member laptop 11/01/2022 to 10/02/2022	\$ 15.00			
DD13140.1		24/01/2022	Water Corporation	Water charges various Shire's properties - November 2021 / December 2021		\$ 3,272.31		
Various invoices		03/01/2022		Water charges various Shire's properties- November 2021 / December 2021	\$ 3,272.31			
DD13141.1		27/01/2022	Water Corporation	Water charges various Shire's properties- November 2021 & December 2021		\$ 6,161.19		
Various invoices		06/01/2022		Water charges various Shire's properties- November 2021 & December 2021	\$ 6,161.19			
DD13141.2		28/01/2022	Water Corporation	Water usage - November & December 2021 - Miling Road Yerecoin		\$ 468.67		
9007318370		07/01/2022		Water usage - November & December 2021 - Miling Road Yerecoin	\$ 468.67			
DD13153.1		27/01/2022	Department Of Transport	Transport licensing transactions 24/1/22		\$ 1,084.65		
T1000		27/01/2022		Transport licensing transactions 24/1/22	\$ 1,084.65			
DD13153.2		28/01/2022	Department Of Transport	Transport licensing transactions 25/1/22		\$ 18.30		
T1000		28/01/2022		Transport licensing transactions 25/1/22	\$ 18.30			
DD13156.1		17/01/2022	Synergy	Electricity charges 16 Oct 2021- 09 Dec 2021 - Mogumber library		\$ 165.17		
2077414384		17/01/2022		Electricity charges 16 Oct 2021- 09 Dec 2021 - Mogumber library	\$ 165.17			
DD13156.2		19/01/2022	Synergy	Electricity charges 8 Oct 2021- 7 Dec 2021 - Mogumber/ Gillingarra Fire station		\$ 124.72		
2077417703		19/01/2022		Electricity charges 8 Oct 2021- 7 Dec 2021 - Mogumber/ Gillingarra Fire station	\$ 124.72			
DD13156.3		27/01/2022	Water Corporation	Water charges from 2 Nov 2021 - 5 Jan 2022 - Bolgart units		\$ 258.34		
9007249555 NOV-DEC 2021		27/01/2022		Water charges from 2 Nov 2021 - 5 Jan 2022 - Bolgart units	\$ 258.34			
DD13156.4		24/01/2022	Western Australia Treasury Corporation	Government Guarantee fee - loans - Dec 2021		\$ 774.00		
GGF DEC 2021		24/01/2022		Government Guarantee fee - loans - Dec 2021	\$ 774.00			
DD13117.10		21/01/2022	Department Of Transport	Transport licensing transactions 19/01/22		\$ 54.30		
T1000		21/01/2022		Transport licensing transactions 19/01/22	\$ 54.30			
Bank		31/01/2022	Bendigo Bank	Bank fees and charges - January 2022	\$ 434.70	\$ 434.70		
Direct Debits Total					\$ 45,177.22	\$ 45,177.22		

Ordinary Council Meeting

City of Victoria Plan	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
			23 February 2022				
Payroll	05/01/2022	Employees	Payroll PE 5.01.2022	\$ 44,333.68	\$ 44,333.68		
Payroll	22/12/2021	Employees	Payroll PE 22.12.2021	\$ 50,920.55	\$ 50,920.55		
Direct Debits Total				\$ 95,254.23	\$ 95,254.23		

Abbreviations			
F	Funded	EFT Total	\$ 654,672.57 81.90%
L	Local Supplier	Cheques Total	\$ - 0.00%
		Charge Cards Total	\$ 4,222.09 0.53%
		Direct Debit Total	\$ 45,177.22 5.65%
		Trust Total	\$ - 0.00%
		Payroll Total	\$ 95,254.23 11.92%
		Total	\$ 799,326.11 100.00%
		Local Suppliers	\$ 200,996.24 25.15%
		Employees	\$ 95,254.23 11.92%
		Combined Total	\$ 296,250.47 37.06%



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SHIRE OF VICTORIA PLAINS

MONTHLY FINANCIAL REPORT

For the Period Ending 31 December 2021

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

SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 31 December 2021
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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

Date 10th February 2022

RSM Australia Pty Ltd
Chartered Accountants

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

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Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 31 December 2021
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 December 2021 of \$1,923,759

Significant Revenue and Expenditure

Significant Projects	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Ag Lime Calingiri - New Norcia Road	4%	1,179,822	589,902	43,212
Mogumber - Yarawindah Road WSFN #5	0%	1,578,438	789,204	-
Toodyay - Bindi Bindi Rd Nth 21/22	15%	634,611	317,292	92,818
Bolgart West Road	24%	446,104	223,038	107,613
Mogumber - Yarawindah Road 19/20	1%	248,381	124,188	2,235
Mogumber - Yarawindah Road WSFN #2	12%	239,019	119,508	29,810
	6%	4,326,376	2,163,132	275,687
Grants, Subsidies and Contributions				
Operating grants, subsidies and contributions	70%	797,274	454,278	558,381
Non-operating grants, subsidies and contributions	10%	4,561,136	2,280,552	452,864
	19%	5,358,410	2,734,830	1,011,245
Rates Levied	100%	2,966,008	2,966,007	2,972,848

% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Difference to Prior Year %	Current Year 31 Dec 21 \$	Prior Year 31 Dec 20 \$
Adjusted net current assets	131%	1,923,758	1,464,885
Cash and equivalent - unrestricted	102%	1,526,149	1,491,851
Cash and equivalent - restricted	93%	539,203	582,271
Receivables - rates	151%	590,441	389,878
Receivables - other	67%	44,944	66,946
Payables	121%	483,830	400,865

% - Compares current YTD actuals to prior year actuals

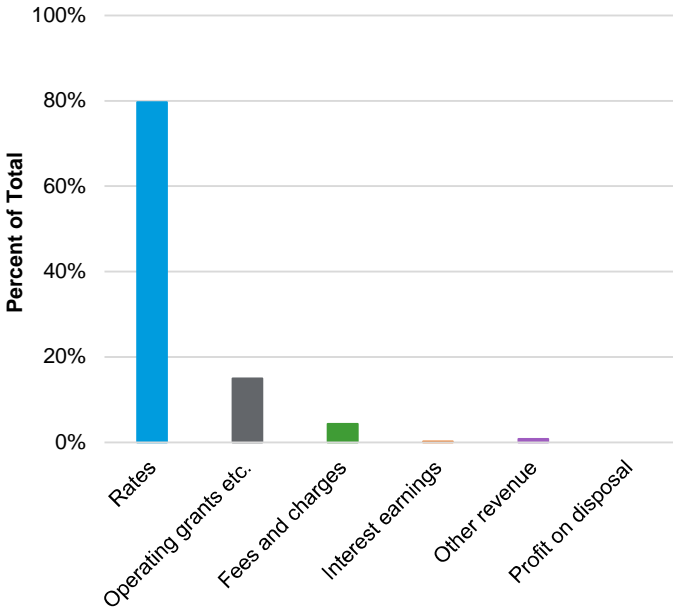
SHIRE OF VICTORIA PLAINS

MONTHLY FINANCIAL REPORT

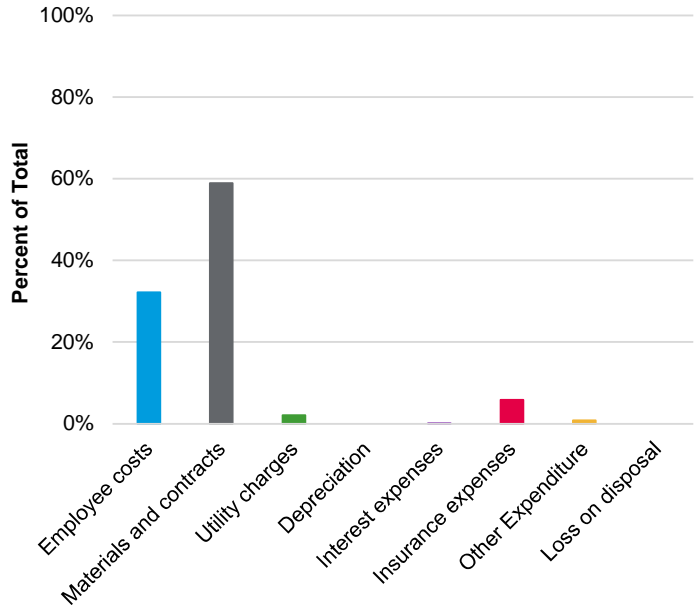
For the Period Ending 31 December 2021

SUMMARY GRAPHS

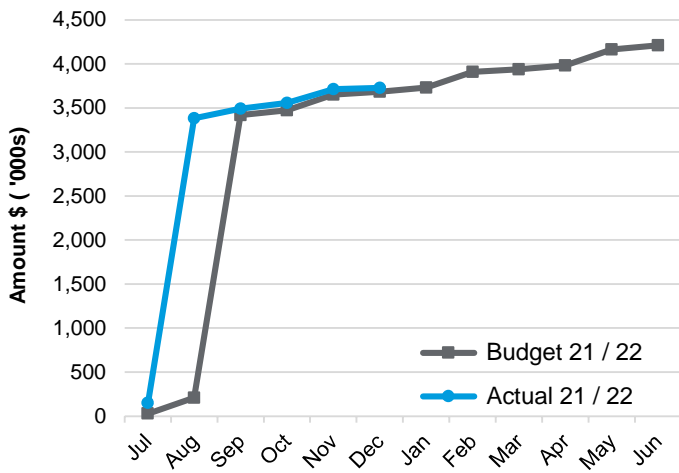
Operating Income



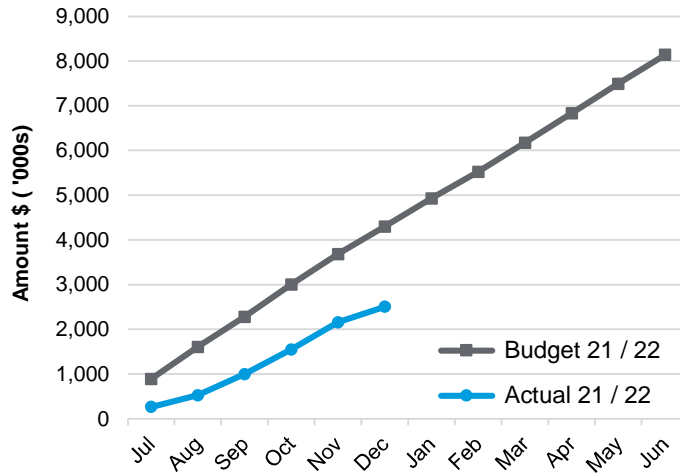
Operating Expenditure



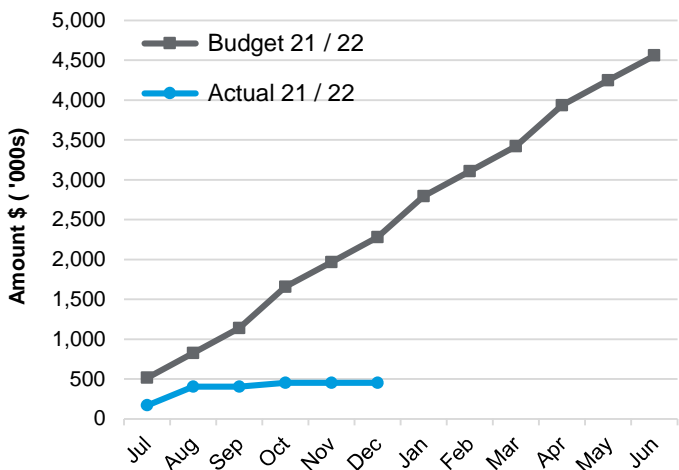
Operating Revenues



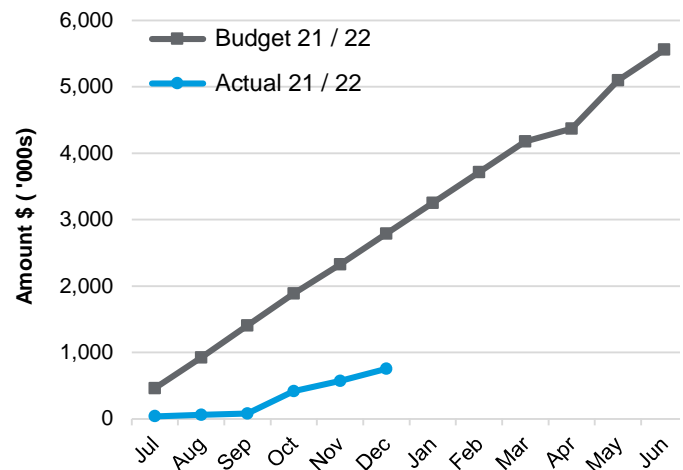
Operating Expenses



Capital Revenues - Investing



Capital Expenses



SHIRE OF VICTORIA PLAINS

STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	940,474	940,474	893,668		
Revenue from Operating Activities						
Governance		6,348	3,168	2,956	(212)	(7%)
General purpose funding - rates	10	2,987,128	2,976,555	2,992,064	15,509	1%
General purpose funding - other		605,207	302,590	297,741	(4,849)	(2%)
Law, order and public safety		213,656	93,930	135,149	41,219	44%
Health		4,017	2,004	1,209	(795)	(40%)
Education and welfare		630	312	-	(312)	(100%)
Housing		92,622	46,290	32,977	(13,313)	(29%)
Community amenities		90,854	83,792	97,506	13,714	16%
Recreation and culture		16,789	8,386	(3,498)	(11,884)	(142%)
Transport		143,720	140,390	145,577	5,187	4%
Economic services		26,803	13,380	12,421	(959)	(7%)
Other property and services		24,699	12,336	17,047	4,711	38%
		4,212,473	3,683,133	3,731,149		
Expenditure from Operating Activities						
Governance		(585,805)	(456,533)	(256,847)	199,686	44%
General purpose funding		(457,346)	(228,672)	(189,959)	38,713	17%
Law, order and public safety		(488,108)	(254,974)	(335,043)	(80,069)	(31%)
Health		(144,231)	(72,108)	(61,247)	10,861	15%
Education and welfare		(14,863)	(7,782)	(1,224)	6,558	84%
Housing		(281,509)	(145,633)	(117,931)	27,702	19%
Community amenities		(664,841)	(326,724)	(152,756)	173,968	53%
Recreation and culture		(687,881)	(355,072)	(301,589)	53,483	15%
Transport		(4,545,489)	(2,281,498)	(1,083,483)	1,198,015	53%
Economic services		(298,434)	(132,749)	(109,149)	23,600	18%
Other property and services		(6,342)	(35,723)	97,250	132,973	372%
		(8,174,849)	(4,297,468)	(2,511,979)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		3,920,654	1,960,278	-		
(Profit) / loss on asset disposal	8	-	-	-		
Net Amount from Operating Activities		(41,723)	1,345,943	1,219,171		
Investing Activities						
Grants, subsidies and contributions	12(b)	4,561,136	2,280,552	452,864	(1,827,688)	(80%)
Proceeds from disposal of assets	8	-	-	-	-	
Land and buildings	9(a)	(107,392)	(53,439)	(39,543)	13,896	26%
Plant and equipment	9(b)	(320,861)	(198,926)	(211,386)	(12,460)	(6%)
Infrastructure - roads	9(c)	(5,078,325)	(2,539,074)	(502,243)	2,036,831	80%
Infrastructure - other	9(d)	(132,360)	(75,544)	(69,583)	5,961	8%
Net Amount from Investing Activities		(1,077,802)	(586,431)	(369,891)		
Financing Activities						
Proceeds from self supporting loans	11(b)	20,579	10,612	10,612	-	0%
Proceeds from long term borrowings		200,000	200,000	200,000	-	0%
Repayment of debentures	11(a)	(92,619)	(29,464)	(29,464)	-	0%
Transfer from reserves	7	50,000	-	-	-	
Transfer to reserves	7	(2,408)	-	(336)	(336)	
Net Amount from Financing Activities		175,552	181,148	180,812		
Closing Funding Surplus / (Deficit)	3	(3,499)	1,881,134	1,923,759		

* - 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 31 December 2021

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	940,474	940,474	893,668		
Revenue from Operating Activities						
Rates	10	2,966,008	2,966,007	2,972,848	6,841	0%
Grants, subsidies and contributions	12(a)	797,274	454,278	558,381	104,103	23%
Fees and charges		197,400	137,012	162,897	25,885	19%
Interest earnings		30,482	15,226	7,834	(7,392)	(49%)
Other revenue		221,309	110,610	29,189	(81,421)	(74%)
Profit on disposal of assets	8	-	-	-	-	
		4,212,473	3,683,133	3,731,149		
Expenditure from Operating Activities						
Employee costs		(1,560,592)	(810,518)	(808,415)	2,103	0%
Materials and contracts		(2,312,970)	(1,251,928)	(1,480,388)	(228,460)	(18%)
Utility charges		(108,968)	(54,404)	(52,922)	1,482	3%
Depreciation on non-current assets		(3,920,654)	(1,960,278)	-	1,960,278	100%
Interest expenses		(15,887)	(7,943)	(3,278)	4,665	59%
Insurance expenses		(169,123)	(169,079)	(146,043)	23,036	14%
Other expenditure		(86,655)	(43,318)	(20,933)	22,385	52%
Loss on disposal of assets	8	-	-	-	-	
		(8,174,849)	(4,297,468)	(2,511,979)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		3,920,654	1,960,278	-		
(Profit) / loss on asset disposal		-	-	-		
Net Amount from Operating Activities		(41,723)	1,345,943	1,219,170		
Investing Activities						
Grants, subsidies and contributions	12(b)	4,561,136	2,280,552	452,864	(1,827,688)	(80%)
Proceeds from disposal of assets	8	-	-	-	-	
Land and buildings	9(a)	(107,392)	(53,439)	(39,543)	13,896	26%
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Net Amount from Investing Activities		(1,077,802)	(586,431)	(369,891)		
Financing Activities						
Proceeds from self supporting loans	11(b)	20,579	10,612	10,612	-	0%
Proceeds from Long Term Borrowings		200,000	200,000	200,000		
Repayment of debentures	11(a)	(92,619)	(29,464)	(29,464)	-	0%
Transfer from reserves	7	50,000	-	-	-	
Transfer to reserves	7	(2,408)	-	(336)	(336)	
Net Amount from Financing Activities		175,552	181,148	180,812		
Closing Funding Surplus / (Deficit)	3	(3,499)	1,881,134	1,923,759		

* - 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 31 December 2021

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget	YTD Actual Total
		\$	\$
Land and buildings	9(a)	107,392	39,543
Plant and equipment	9(b)	320,861	211,386
Infrastructure - roads	9(c)	5,078,325	502,243
Infrastructure - other	9(d)	132,360	69,583
Total Capital Expenditure		5,638,938	822,756
Capital Acquisitions Funded by:			
Capital grants and contributions		4,561,136	452,864
Borrowings		-	-
Other (disposals and c/fwd)		-	-
Council contribution - from reserves		50,000	-
Council contribution - operations		1,027,802	369,891
Total Capital Acquisitions Funding		5,638,938	822,756

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

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 2021/22 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: 10 Feb 22

(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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

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.

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

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 31 December 2021

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 31 December 2021

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 31 December 2021

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 31 December 2021

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

2. EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2020/21 year is \$10,000 and 10%.

Reporting Program	Var	Var	Var	Timing / Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding - Rates	15,509	1%		Permanent	Increase in Ex Gratia rates, penalty & instalment interest
Law, order and public safety	41,219	44%	▲	Permanent	Receipt of Mitigation Activity Fund - DFES; Direct road grant in advance
Health	(795)	(40%)		Timing	Variance due to budget phasing
Education and Welfare	(312)	(100%)		Timing	Variance due to budget phasing
Housing	(13,313)	(29%)	▼	Permanent	Vacant units, and staff housing used as consultant accommodation
Community Amenities	13,714	16%	▲	Permanent	Increase in Planning/Building applications fees & charges
Recreation and Culture	(11,884)	(142%)	▼	Timing	Variance due to budget phasing
Other Property and Services	4,711	38%		Permanent	Increase in Private works

Operating Expense

Governance	199,686	44%	▲	Timing	Variance due to budget phasing; Depreciation journals not processed while EOFY audit is being completed
General Purpose Funding	38,713	17%	▲	Timing	Variance due to budget phasing; Depreciation journals not processed while EOFY audit is being completed
Law, order and public safety	(80,069)	(31%)	▼	Permanent	Fire Mitigation project - funded by DFES; Depreciation not processed while EOFY audit is being completed
Health	10,861	15%	▲	Timing	Variance due to budget phasing; Depreciation journals not processed while EOFY audit is being completed
Education and welfare	6,558	84%		Timing	Variance due to budget phasing; Depreciation journals not processed while EOFY audit is being completed
Housing	27,702	19%	▲	Timing	Variance due to budget phasing; Depreciation journals not processed while EOFY audit is being completed
Community amenities	173,968	53%	▲	Timing	Variance due to budget phasing; Depreciation journals not processed while EOFY audit is being completed
Recreation and Culture	53,483	15%	▲	Timing	Variance due to budget phasing; Depreciation journals not processed while EOFY audit is being completed
Transport	1,198,015	53%	▲	Timing	Variance due to budget phasing; Depreciation journals not processed while EOFY audit is being completed
Economic services	23,600	18%	▲	Timing	Variance due to budget phasing; Depreciation journals not processed while EOFY audit is being completed
Other property and services	132,973	372%	▲	Timing	Vacant position-WM, and variance due to budget phasing

Capital Revenues

Grants, subsidies and contributions	(1,827,688)	(80%)	▼	Timing	Road grants not received yet as budgeted - budget phasing
Proceeds from disposal of assets	-			Timing	

Capital Expenses

Land and buildings	13,896	26%	▲	Timing	Some projects have not commenced yet, variance due to budget phasing
Plant and equipment	(12,460)	(6%)		Timing	Variance due to budget phasing
Furniture and Equipment	-			Timing	
Infrastructure - roads	2,036,831	80%	▲	Timing	Some projects have not commenced yet, variance due to budget phasing

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

2. EXPLANATION OF MATERIAL VARIANCES

Nature or Type Operating Revenues	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
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Grants, Subsidies and Contributions	104,103	23%	▲	Permanent	Receipt of Mitigation Activity Fund - DFES; Direct road grant in advance
Fees and Charges	25,885	19%	▲	Timing	Variance due to budget phasing - allocated to 12 months
Interest Earnings	(7,392)	(49%)		Timing	Variance due to budget phasing - allocated to 12 months
Other Revenue	(81,421)	(74%)	▼	Timing	Variance due to budget phasing - allocated to 12 months

Operating Expense

Materials and contracts	(228,460)	(18%)	▼	Timing	Variance due to budget phasing - allocated to 12 months
Depreciation on Non-current Assets	1,960,278	100%	▲	Timing	Depreciation journals not processed for July/August 2021 while EOYF is being completed
Interest Expenses	4,665	59%		Timing	Variance due to budget phasing - allocated to 12 months
Insurance Expenses	23,036	14%	▲	Timing	Invoices not received
Other expenditure	22,385	52%	▲	Timing	Variance due to budget phasing - allocated to 12 months
Loss on Disposal of Assets	-			Timing	

SHIRE OF VICTORIA PLAINS

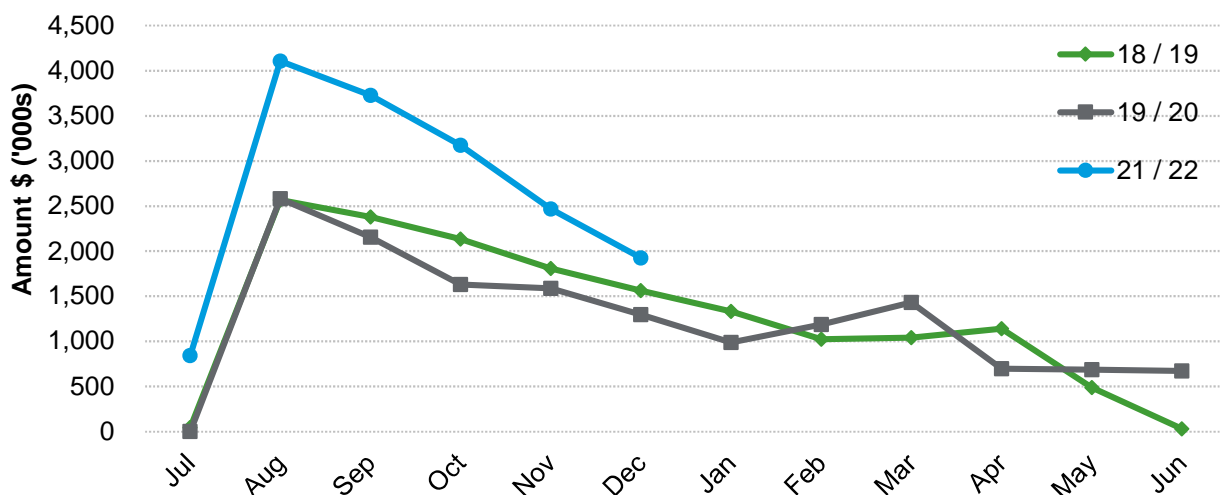
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Dec 21 \$	Prior Year Closing 30 Jun 21 \$	This Time Last Year 31 Dec 20 \$
Current Assets				
Cash unrestricted	4	1,526,149	1,742,975	1,491,851
Cash restricted	4	539,203	538,867	565,877
Deposits and bonds	4	-	-	16,394
Contact assets		-	129,267	-
Receivables - rates	6(a)	590,441	45,618	389,878
Receivables - sundry	6(b)	44,944	23,244	66,946
Receivables - other		173,643	20,850	18,437
Receivables - loans	11(b)	20,724	20,762	39,423
Provision for doubtful debts		(2,070)	(2,071)	(1,638)
Accrued income		129,267	206	-
Inventories		21,967	31,155	23,702
Total Current Assets		3,044,268	2,550,873	2,610,870
Current Liabilities				
Payables - sundry		(100,736)	(588,045)	(114,046)
Payables - other		(11,665)	(15,811)	(678)
Rates received in advance		-	(25,654)	(2,454)
Accrued expenses		(27,500)	(27,500)	-
Accrued salaries and wages		-	(23,384)	-
Accrued interest		-	-	-
Deposits and bonds		(21,143)	(27,126)	(16,394)
Contract liabilities		(234,327)	(234,327)	(209,544)
Loan liabilities	11(a)	(88,457)	(59,932)	(57,749)
Total Payables		(483,830)	(1,001,779)	(400,865)
Provisions		(155,729)	(155,729)	(197,570)
Total Current Liabilities		(639,559)	(1,157,508)	(598,434)
Less: cash reserves	7	(539,203)	(538,867)	(565,877)
Less: movement in provisions (non current)		-	-	-
Less: Self-supporting loan		(20,724)	(20,762)	-
Add: loan principal (current)		78,975	59,932	18,326
Add: trust transactions to municipal		-	-	-
Net Funding Position - Surplus / (Deficit)		1,923,758	893,668	1,464,885

Liquidity over the Year



SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
					%	
Cash						
Cash on hand	590		590	N/A	0.00	N/A
Municipal fund	1,020,450		1,020,450	Bendigo	0.00	N/A
Municipal savings	3,836	-	3,836	Bendigo	0.25	N/A
Municipal Term Deposit 2	501,272		501,272	Bendigo	0.55	09 Feb 22
Reserve funds		427,893	427,893	Bendigo	0.00	N/A
Financial Assets at Amortised Cost						
Reserve funds		111,311	111,311	Bendigo	0.55	05 Nov 21
Total Cash and Financial Assets	1,526,149	539,203	2,065,352			

5. TRUST FUND

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

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 2021

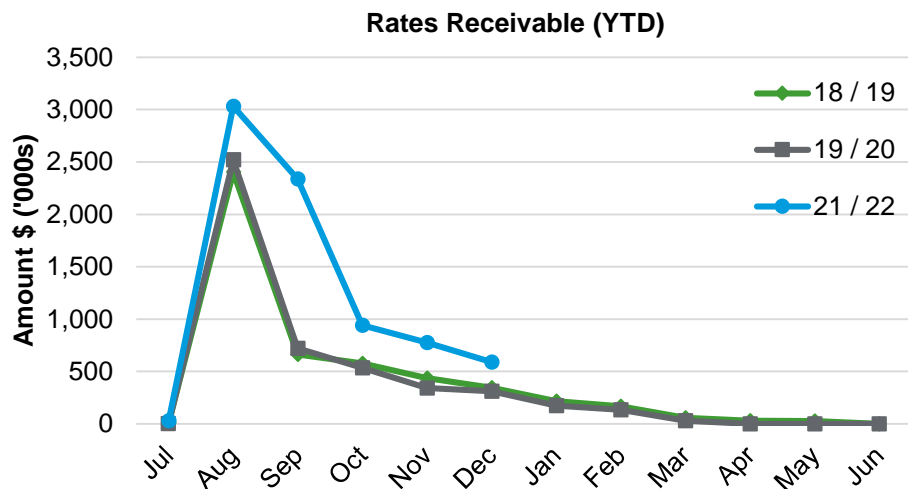
6. RECEIVABLES

(a) Rates Receivable

	31 Dec 21
	\$
Rates receivables	590,441
Total Rates Receivable Outstanding	590,441
Closing balances - prior year	19,963
Rates levied this year	2,972,848
Effluent and refuse removal	97,268
Closing balances - current month	(590,441)
Total Rates Collected to Date	2,499,638

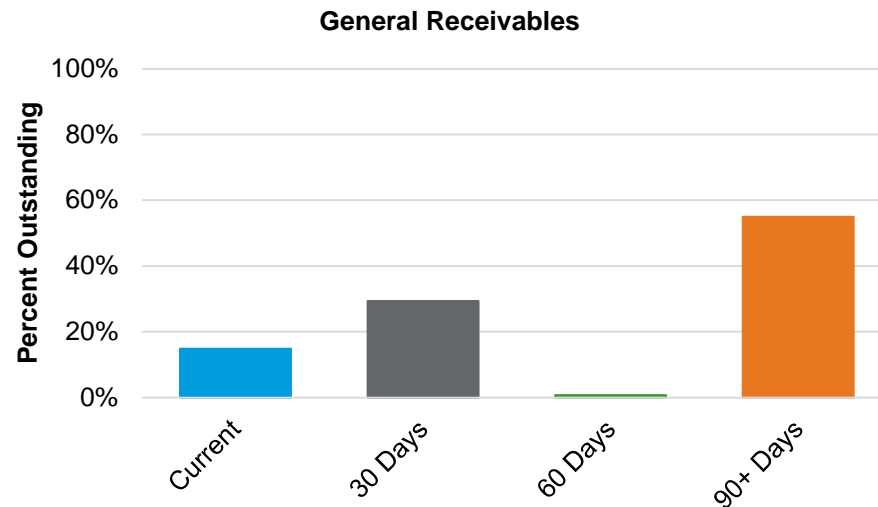
(b) General Receivables

	31 Dec 21
	\$
Current	6,675
30 Days	13,193
60 Days	360
90+ Days	24,716
Total General Receivables Outstanding	44,944



Comments / Notes

Rubbish fees included in YTD graph



Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF VICTORIA PLAINS

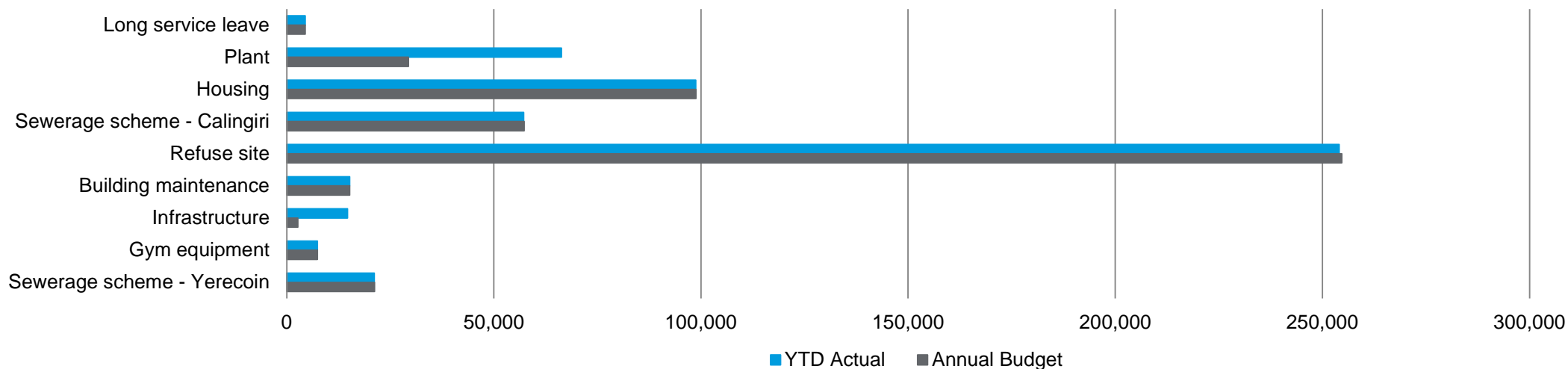
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

7. CASH BACKED RESERVES

Reserve Name	Annual Budget					YTD Actual				
	Balance 01 Jul 21 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 22 \$	Balance 01 Jul 21 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 Dec 21 \$
Long service leave	4,477	-	13	-	4,490	4,477	-	3	-	4,480
Plant	66,272	(38,000)	160	960	29,392	66,276	-	41	-	66,317
Housing	98,669	-	133	-	98,802	98,676	-	61	-	98,737
Sewerage scheme - Calingiri	57,142	-	165	-	57,307	57,146	-	36	-	57,182
Refuse site	253,886	-	809	-	254,695	253,909	-	159	-	254,068
Building maintenance	15,168	-	44	-	15,212	15,169	-	9	-	15,178
Infrastructure	14,665	(12,000)	42	-	2,707	14,667	-	9	-	14,676
Gym equipment	7,411	-	21	-	7,432	7,412	-	5	-	7,416
Sewerage scheme - Yerecoin	21,135	-	61	-	21,196	21,136	-	13	-	21,149
Total Cash Backed Reserves	538,825	(50,000)	1,448	960	491,233	538,867	-	336	-	539,203

Annual Budget v YTD Actual



SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				-
				-
				-
				-
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Governance						
	Solar Lights - Rear Admin Building	-	-	7,312	(7,312)	0%
	Shire Admin Car Park	32,892	13,705	27,210	(13,505)	83%
		32,892	13,705	34,522	(20,817)	
Housing						
	Roller door	5,000	5,000	4,510	490	90%
		5,000	5,000	4,510	490	
Recreation and Culture						
	Calingiri Hall Floor Coverings	5,000	2,496	-	2,496	0%
	Mogumber Hall Ceiling	5,000	2,496	-	2,496	0%
		10,000	4,992	-	4,992	
Transport						
	Depot Upgrades	10,000	4,998	511	4,487	5%
	Purchase of land for Aglime Route	35,000	17,496	-	17,496	0%
	Automatic Closing Gates - Depot	14,500	7,248	-	7,248	0%
		59,500	29,742	511	29,231	
Total Land and Buildings		107,392	53,439	39,543	13,896	

(b) Plant and Equipment

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
	Grab bucket for loader	20,000	10,000	-	10,000	0%
	Grader	165,000	82,500	160,000	(77,500)	97%
	Roller	35,000	17,500	37,551	(20,051)	107%
	8x5 Heavy duty tandem trailer	5,000	2,500	-	2,500	0%
		225,000	112,500	197,551	(85,051)	
Community Amenities						
	Bolgart tip generator	8,000	3,996	6,545	(2,549)	82%
		8,000	3,996	6,545	(2,549)	
Law, Order & Public Safety						
	CCTV camera's	6,531	3,264	2,822	442	43%
	CESM Vehicle	77,000	77,000	-	77,000	0%
		83,531	80,264	2,822	77,442	
Governance						
	Wallis computers - video conferencing	4,329	2,166	4,467	(2,301)	103%
		4,329	2,166	4,467	(2,301)	
Total Plant and Equipment		320,861	198,926	211,386	(12,460)	

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 2021

9. CAPITAL ACQUISITIONS (Continued)

(c) Infrastructure - Roads	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Transport						
Toodyay - Bindi Bindi Rd Nth 21/22	MRWA / CBH	634,611	317,292	92,818	224,474	15%
Gillingarra New Norcia		-	-	115	(115)	0%
Toodyay - Bindi Bindi Rd		-	-	54,499	(54,499)	0%
Golf Course Road Yerecoin		-	-	308	(308)	0%
Bolgart West Road	LRCIP	446,104	223,038	107,613	115,425	24%
Bindi Bindi-Toodyay Road	RRG	82,665	41,328	567	40,761	1%
Footpaths - Bolgart	LRCIP / CP	41,760	20,880	-	20,880	0%
Footpaths - Calingiri	LRCIP / CP	23,429	11,712	-	11,712	0%
Ag Lime Calingiri - New Norcia Road	RTR	1,179,822	589,902	43,212	546,690	4%
Mogumber - Yarawindah Road 19/20	WSFN	248,381	124,188	2,235	121,953	1%
Mogumber - Yarawindah Road WSFN #2	WSFN	239,019	119,508	29,810	89,698	12%
Mogumber - Yarawindah Road WSFN #3	WSFN	102,888	51,438	-	51,438	0%
Mogumber - Yarawindah Road WSFN #4	WSFN	55,000	27,498	-	27,498	0%
Mogumber - Yarawindah Road WSFN #5	WSFN	1,578,438	789,204	-	789,204	0%
Yerecoin South East Road - Shoulder recon	LRCIP	110,383	55,188	134,940	(79,752)	122%
Catabody Street		161,020	80,496	25,436	55,060	16%
Gravel Pits		-	-	3,761	(3,761)	0%
Yerecoin South - East Road		94,332	47,166	-	47,166	0%
Behanging Road		80,472	40,236	-	40,236	0%
Catabody Street		-	-	507	(507)	
Groudge Road		-	-	1,977	(1,977)	
Bolgart Road West		-	-	948	(948)	
Toodyay - Bindi Bindi Road		-	-	3,500	(3,500)	
		5,078,325	2,539,074	502,243	2,043,762	
Total Infrastructure - Roads		5,078,325	2,539,074	502,243	2,043,762	
(d) Infrastructure - Other						
	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Recreation and Culture						
Hockey oval fencing		-	-	-	-	0%
Hockey fields safety fencing		8,000	3,996	199	3,797	2%
Mogumber toilets		8,000	3,996	-	3,996	0%
Calingiri Playground Upgrades		37,600	18,798	34,810	(16,012)	93%
		53,600	26,790	35,009	(8,219)	
Other Economic Services						
Piawaning Standpipe Controller		18,760	18,760	27,966	(9,206)	149%
Depot Upgrades		-	-	6,467	(6,467)	0%
		18,760	18,760	34,433	(9,206)	
Governance						
Admin, Carpark & Gardens Upgrade		-	-	142	(142)	0%
		-	-	142	(142)	
Community Amenities						
Calingiri Landfill Rear Fence		10,000	4,998	-	4,998	0%
Yerecoin Sewerage Inspection Hatch x 2		50,000	24,996	-	24,996	0%
		60,000	29,994	-	29,994	
Total Infrastructure - Other		132,360	75,544	69,583	12,569	
Total Capital Expenditure		5,638,938	2,866,983	822,756	2,057,767	

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 2021

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
General Rates								
GRV	1,790,738	0.117898	162	211,124	211,125	-	-	211,125
UV	362,361,014	0.007169	309	2,597,766	2,597,766	-	-	2,597,766
Total General Rates				2,808,890	2,808,890	-	-	2,808,890
Minimum Rates								
GRV	93,142	485.00	66	32,010	32,010	-	-	32,010
UV	2,031,748	586.00	76	44,536	48,080	-	-	48,080
Total Minimum Rates				76,546	80,090	-	-	80,090
Total General and Minimum Rates				2,885,436	2,888,980	-	-	2,888,980
Other Rate Revenue								
Facilities fees (Ex Gratia)				80,571				83,868
Total Rate Revenue				2,966,007				2,972,848

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 82 Calingiri Sports Pavilion

	Annual Budget	YTD Budget	YTD Actual
Housing	\$	\$	\$
Opening balance	20,584	20,584	20,584
Principal payment	20,584	10,178	10,178
Principal Outstanding	41,168	30,762	30,762
Interest payment	1,158	1,737	1,737
Guarantee fee	-	-	-
Total Principal, Interest and Fees Paid	21,742	11,915	11,915

(ii) Loan 84 Piawaning Water Supply

	Annual Budget	YTD Budget	YTD Actual
Economic Services	\$	\$	\$
Opening balance	101,580	101,580	101,580
Principal payment	17,456	8,674	8,674
Principal Outstanding	119,036	110,254	110,254
Interest payment	3,357	1,265	1,265
Guarantee fee	-	-	-
Total Principal, Interest and Fees Paid	20,813	9,939	9,939

(iii) Loan 83 Calingiri Football Club

	Annual Budget	YTD Budget	YTD Actual
Recreation and Culture	\$	\$	\$
Opening balance	183,253	183,253	183,253
Principal payment	20,579	10,612	10,612
Principal Outstanding	203,832	193,865	193,865
Interest payment	5,372	2,189	2,189
Service fee	-	-	-
Total Principal, Interest and Fees Paid	25,951	12,801	12,801

(iv) New Loan - Grader & Loader

	Annual Budget	YTD Budget	YTD Actual
Recreation and Culture	\$	\$	\$
Opening balance	200,000	200,000	200,000
Principal payment	34,000	-	-
Principal Outstanding	234,000	200,000	200,000
Interest payment	6,000	-	-
Service fee	-	-	-
Total Principal, Interest and Fees Paid	40,000	-	-

Total Principal Outstanding	598,036	334,881	334,881
Total Principal Repayments	92,619	29,464	29,464

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

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	183,252	183,252	183,253
Principal payment received	20,579	10,612	10,612
Principal Outstanding	203,831	193,864	193,865
Interest received	5,372	2,189	2,189
Service fee received	-	-	-
Total Principal, Interest and Fees Received	25,951	12,801	12,801
Total Principal Outstanding	203,831	193,864	193,865
Total Principal Received	20,579	10,612	10,612

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2021

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	309,418	154,708	77,355
Law, Order and Public Safety				
DFES Operating Grant	DFES	71,590	22,908	17,898
Mitigation Activity Fund		-	-	106,071
Education and Welfare				
Seniors week/TAVD community	DLGC	530	264	-
Transport				
Roads commission grants	WALGGC	277,730	138,864	216,220
Street lighting	MRWA	940	468	-
Direct road	MRWA	137,066	137,066	140,839
Total Operating Grants, Subsidies and Contributions		797,274	454,278	558,381

(b) Non-operating Grants, Subsidies and Contributions

Transport				
WSFN Funding	MRWA	1,893,035	946,512	-
Roads to recovery	Dept of Infrastructure	344,595	172,296	235,348
Regional Roads	MRWA	466,332	233,166	169,230
Footpaths - Bolgart		20,880	10,440	-
Local Roads & Comm Infra Program	LCRI	918,580	459,288	48,286
Ag-Lime project	CBH	560,740	280,368	-
Ag-Lime Project	MRWA	356,974	178,482	-
Total Non-Operating Grants, Subsidies and Contributions		4,561,136	2,280,552	452,864
Total Grants, Subsidies and Contributions		5,358,410	2,734,830	1,011,245

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 2021

13. BUDGET AMENDMENTS

GL	Job Code	Description	Reference	Classification	Increase in Cash	Decrease in Cash	Running Balance
	WATERM	Mogumber Standpipe	2110.10			35,000	
		Reserve Transfer					
		Transfer to Plant Reserve	2110.10		35,000		
		Acquisition of Community Emergency Services Manager Vehicle	2111-11			77,000	
		Reserve Transfer					
		Transfer to Plant Reserve	2111-11		39,000		
		Withdrawal from Plant Reserve	2111-11		38,000		
21202	MG9999	Maintenance Grading	2112-15		21,271.25		
		Bitumen Maintenance	2112-15			21271.25	
					<u>133,271</u>	<u>133,271</u>	<u>-</u>



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SHIRE OF VICTORIA PLAINS

MONTHLY FINANCIAL REPORT

For the Period Ending 31 January 2022

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

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2022
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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

Date 16th February 2022

RSM Australia Pty Ltd
Chartered Accountants

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

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Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2022
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 January 2022 of \$1,611,768

Significant Revenue and Expenditure

Significant Projects	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Ag Lime Calingiri - New Norcia Road	4%	1,179,822	688,219	43,212
Mogumber - Yarawindah Road WSN #5	0%	1,578,438	920,738	-
Toodyay - Bindi Bindi Rd Nth 21/22	22%	634,611	370,174	137,075
Bolgart West Road	41%	446,104	260,211	181,593
Mogumber - Yarawindah Road 19/20	1%	248,381	144,886	2,235
Mogumber - Yarawindah Road WSN #2	15%	239,019	139,426	35,423
	9%	4,326,376	2,523,654	399,538

Grants, Subsidies and Contributions				
Operating grants, subsidies and contributions	72%	797,274	472,297	576,279
Non-operating grants, subsidies and contributions	23%	4,561,136	2,795,798	1,042,148
	30%	5,358,410	3,268,095	1,618,427

Rates Levied	100%	2,966,008	2,966,007	2,972,848
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% - Compares current YTD actuals to the Annual Budget

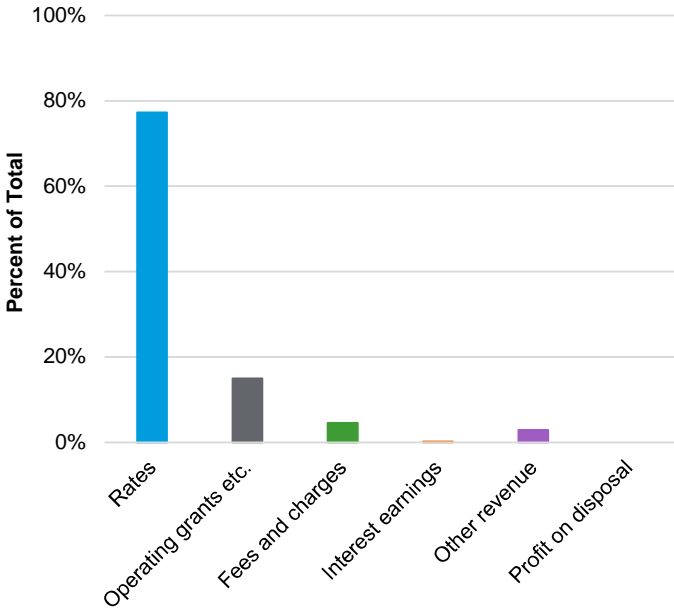
Financial Position

Account	Difference to Prior Year %	Current Year 31 Jan 22 \$	Prior Year 31 Jan 21 \$
Adjusted net current assets	137%	1,611,767	1,176,142
Cash and equivalent - unrestricted	67%	919,687	1,378,115
Cash and equivalent - restricted	92%	539,222	585,255
Receivables - rates	204%	528,163	258,405
Receivables - other	375%	633,623	169,173
Payables	147%	810,101	552,721

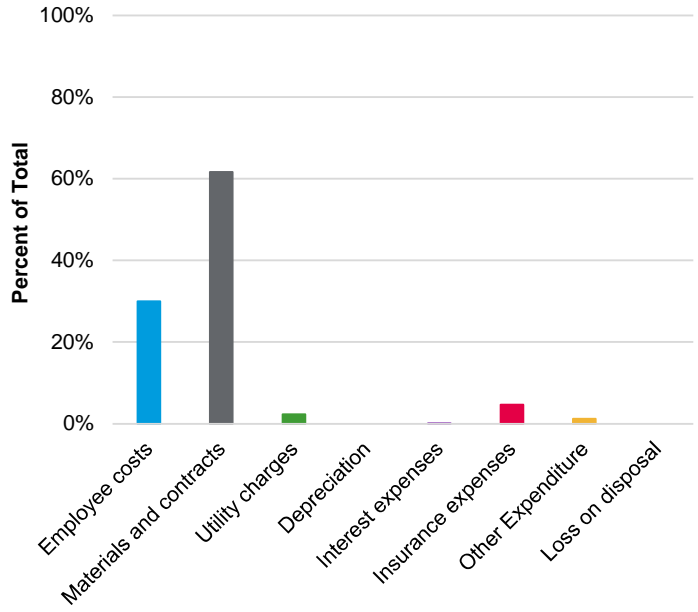
% - Compares current YTD actuals to prior year actuals

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2022
SUMMARY GRAPHS

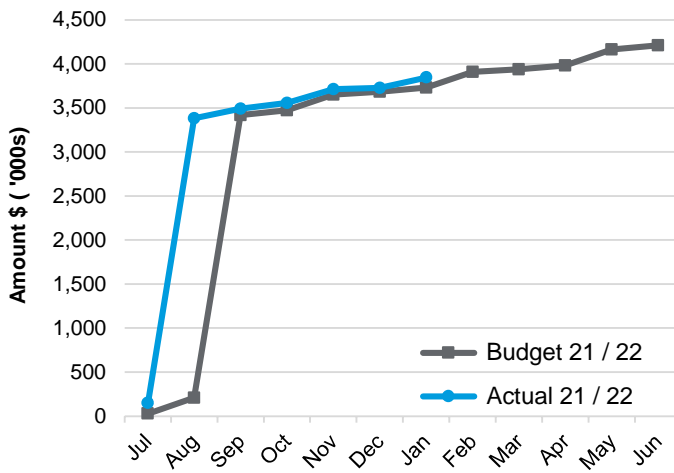
Operating Income



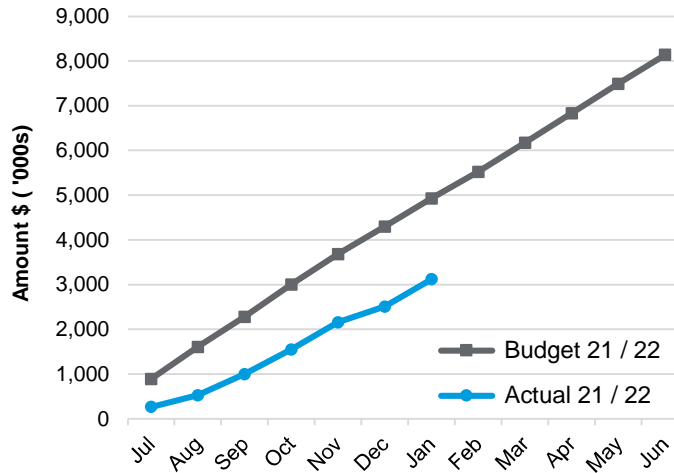
Operating Expenditure



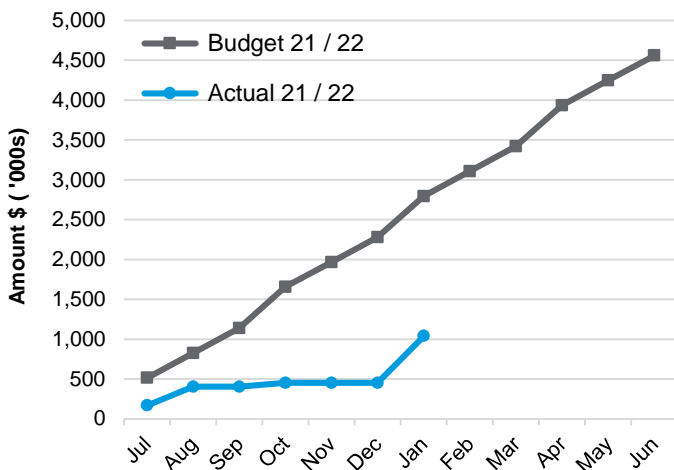
Operating Revenues



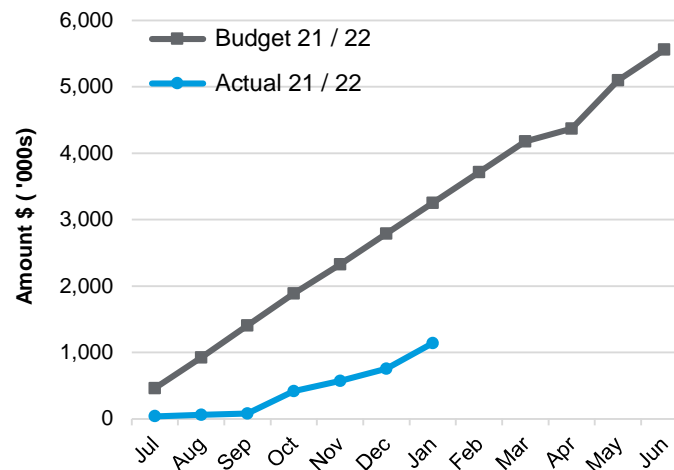
Operating Expenses



Capital Revenues - Investing



Capital Expenses



SHIRE OF VICTORIA PLAINS

STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	940,474	940,474	893,668		
Revenue from Operating Activities						
Governance		6,348	3,696	2,994	(702)	(19%)
General purpose funding - rates	10	2,987,128	2,978,313	2,992,697	14,384	0%
General purpose funding - other		605,207	304,093	297,829	(6,264)	(2%)
Law, order and public safety		213,656	123,664	153,867	30,203	24%
Health		4,017	2,338	1,225	(1,113)	(48%)
Education and welfare		630	364	-	(364)	(100%)
Housing		92,622	53,919	38,447	(15,472)	(29%)
Community amenities		90,854	84,964	98,657	13,693	16%
Recreation and culture		16,789	9,336	73,764	64,428	690%
Transport		143,720	140,944	145,611	4,667	3%
Economic services		26,803	15,610	18,433	2,823	18%
Other property and services		24,699	14,392	22,967	8,575	60%
		4,212,473	3,731,633	3,846,491		
Expenditure from Operating Activities						
Governance		(585,805)	(452,362)	(337,197)	115,165	25%
General purpose funding		(457,346)	(266,784)	(235,868)	30,916	12%
Law, order and public safety		(488,108)	(292,476)	(386,694)	(94,218)	(32%)
Health		(144,231)	(84,126)	(76,006)	8,120	10%
Education and welfare		(14,863)	(8,950)	(1,462)	7,488	84%
Housing		(281,509)	(172,666)	(135,424)	37,242	22%
Community amenities		(664,841)	(402,396)	(220,819)	181,577	45%
Recreation and culture		(687,881)	(410,558)	(356,975)	53,583	13%
Transport		(4,545,489)	(2,657,287)	(1,298,834)	1,358,453	51%
Economic services		(298,434)	(154,125)	(123,035)	31,090	20%
Other property and services		(6,342)	(29,884)	49,155	79,039	264%
		(8,174,849)	(4,931,614)	(3,123,158)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		3,920,654	2,286,991	-		
(Profit) / loss on asset disposal	8	-	-	-		
Net Amount from Operating Activities		(41,723)	1,087,010	723,333		
Investing Activities						
Grants, subsidies and contributions	12(b)	4,561,136	2,795,798	1,042,148	(1,753,650)	(63%)
Proceeds from disposal of assets	8	-	-	-		
Land and buildings	9(a)	(107,392)	(59,228)	(39,543)	19,685	33%
Plant and equipment	9(b)	(320,861)	(219,247)	(211,394)	7,853	4%
Infrastructure - roads	9(c)	(5,078,325)	(2,962,253)	(891,109)	2,071,144	70%
Infrastructure - other	9(d)	(132,360)	(85,008)	(86,129)	(1,121)	(1%)
Net Amount from Investing Activities		(1,077,802)	(529,938)	(186,027)		
Financing Activities						
Proceeds from self supporting loans	11(b)	20,579	10,612	10,612	-	0%
Proceeds from long term borrowings		200,000	200,000	200,000	-	0%
Repayment of debentures	11(a)	(92,619)	(29,464)	(29,464)	-	0%
Transfer from reserves	7	50,000	-	-	-	
Transfer to reserves	7	(2,408)	-	(354)	(354)	
Net Amount from Financing Activities		175,552	181,148	180,794		
Closing Funding Surplus / (Deficit)	3	(3,499)	1,678,694	1,611,768		

* - 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 31 January 2022

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	940,474	940,474	893,668		
Revenue from Operating Activities						
Rates	10	2,966,008	2,966,007	2,972,848	6,841	0%
Grants, subsidies and contributions	12(a)	797,274	472,297	576,279	103,982	22%
Fees and charges		197,400	146,968	176,350	29,382	20%
Interest earnings		30,482	17,316	8,211	(9,105)	(53%)
Other revenue		221,309	129,045	112,803	(16,242)	(13%)
Profit on disposal of assets	8	-	-	-	-	
		4,212,473	3,731,633	3,846,491		
Expenditure from Operating Activities						
Employee costs		(1,560,592)	(927,814)	(936,080)	(8,266)	(1%)
Materials and contracts		(2,312,970)	(1,424,656)	(1,926,428)	(501,772)	(35%)
Utility charges		(108,968)	(70,102)	(71,915)	(1,813)	(3%)
Depreciation on non-current assets		(3,920,654)	(2,286,991)	-	2,286,991	100%
Interest expenses		(15,887)	(8,443)	(4,052)	4,391	52%
Insurance expenses		(169,123)	(169,079)	(146,043)	23,036	14%
Other expenditure		(86,655)	(44,529)	(38,642)	5,887	13%
Loss on disposal of assets	8	-	-	-	-	
		(8,174,849)	(4,931,614)	(3,123,159)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		3,920,654	2,286,991	-		
(Profit) / loss on asset disposal		-	-	-		
Net Amount from Operating Activities		(41,723)	1,087,010	723,332		
Investing Activities						
Grants, subsidies and contributions	12(b)	4,561,136	2,795,798	1,042,148	(1,753,650)	(63%)
Proceeds from disposal of assets	8	-	-	-	-	
Land and buildings	9(a)	(107,392)	(59,228)	(39,543)	19,685	33%
Plant and equipment	9(b)	(320,861)	(219,247)	(211,394)	7,853	4%
Infrastructure - roads	9(c)	(5,078,325)	(2,962,253)	(891,109)	2,071,144	70%
Infrastructure - other	9(d)	(132,360)	(85,008)	(86,129)	(1,121)	(1%)
Net Amount from Investing Activities		(1,077,802)	(529,938)	(186,027)		
Financing Activities						
Proceeds from self supporting loans	11(b)	20,579	10,612	10,612	-	0%
Proceeds from Long Term Borrowings		200,000	200,000	200,000		
Repayment of debentures	11(a)	(92,619)	(29,464)	(29,464)	-	0%
Transfer from reserves	7	50,000	-	-	-	
Transfer to reserves	7	(2,408)	-	(354)	(354)	
Net Amount from Financing Activities		175,552	181,148	180,794		
Closing Funding Surplus / (Deficit)	3	(3,499)	1,678,694	1,611,767		

* - 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 31 January 2022

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget	YTD Actual Total
		\$	\$
Land and buildings	9(a)	107,392	39,543
Plant and equipment	9(b)	320,861	211,394
Infrastructure - roads	9(c)	5,078,325	891,109
Infrastructure - other	9(d)	132,360	86,129
Total Capital Expenditure		5,638,938	1,228,175
Capital Acquisitions Funded by:			
Capital grants and contributions		4,561,136	1,042,148
Borrowings		-	-
Other (disposals and c/fwd)		-	-
Council contribution - from reserves		50,000	-
Council contribution - operations		1,027,802	186,027
Total Capital Acquisitions Funding		5,638,938	1,228,175

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

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 2021/22 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: 16 Feb 22

(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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

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 31 January 2022

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 31 January 2022

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 31 January 2022

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 31 January 2022

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

2. EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2020/21 year is \$10,000 and 10%.

Reporting Program	Var	Var	Var	Timing / Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding - Rates	14,384	0%		Timing	Increase in Ex Gratia rates, penalty & instalment interest
Law, order and public safety	30,203	24%	▲	Timing	Receipt of Mitigation Activity Fund - DFES; Direct road grant in advance
Health	(1,113)	(48%)		Timing	Variance due to budget phasing
Education and Welfare	(364)	(100%)		Timing	Variance due to budget phasing
Housing	(15,472)	(29%)	▼	Permanent	Vacant units, and staff housing used as consultant accommodation
Community Amenities	13,693	16%	▲	Timing	Increase in Planning/Building applications fees & charges
Recreation and Culture	64,428	690%	▲	Timing	Variance due to budget phasing
Economic Services	2,823	18%		Timing	Variance due to budget phasing
Other Property and Services	8,575	60%		Timing	Increase in Private works

Operating Expense

Governance	115,165	25%	▲	Timing	Variance due to budget phasing
General Purpose Funding	30,916	12%	▲	Timing	Variance due to budget phasing
Law, order and public safety	(94,218)	(32%)	▼	Timing	Fire Mitigation project - funded by DFES; variance due to budget phasing
Health	8,120	10%		Timing	Variance due to budget phasing
Education and welfare	7,488	84%		Timing	Variance due to budget phasing
Housing	37,242	22%	▲	Timing	Variance due to budget phasing
Community amenities	181,577	45%	▲	Timing	Variance due to budget phasing
Recreation and Culture	53,583	13%	▲	Timing	Variance due to budget phasing
Transport	1,358,453	51%	▲	Timing	Variance due to budget phasing
Economic services	31,090	20%	▲	Timing	Variance due to budget phasing
Other property and services	79,039	264%	▲	Timing	Vacant position-WM, and variance due to budget phasing

Capital Revenues

Grants, subsidies and contributions	(1,753,650)	(63%)	▼	Timing	Road grants not received yet as budgeted - budget phasing
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Capital Expenses

Land and buildings	19,685	33%	▲	Timing	Some projects have not commenced yet, variance due to budget phasing
Infrastructure - roads	2,071,144	70%	▲	Timing	Some projects have not commenced yet, variance due to budget phasing

Nature or Type	Var	Var	Var	Timing / Permanent	Explanation of Variance
Operating Revenues	\$	%			
Grants, Subsidies and Contributions	103,982	22%	▲	Timing	Receipt of Mitigation Activity Fund - DFES; Direct road grant in advance
Fees and Charges	29,382	20%	▲	Timing	Variance due to budget phasing - allocated to 12 months

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

2. EXPLANATION OF MATERIAL VARIANCES

Interest Earnings	(9,105)	(53%)		Timing	Variance due to budget phasing - allocated to 12 months
Other Revenue	(16,242)	(13%)	▼	Timing	Variance due to budget phasing - allocated to 12 months

Operating Expense

Materials and contracts	(501,772)	(35%)	▼	Timing	Variance due to budget phasing - allocated to 12 months
Depreciation on Non-current Assets	2,286,991	100%	▲	Timing	Depreciation journals not processed while EOFY audit is being completed
Interest Expenses	4,391	52%		Timing	Variance due to budget phasing - allocated to 12 months
Insurance Expenses	23,036	14%	▲	Timing	Variance due to budget phasing - allocated to 12 months
Other expenditure	5,887	13%		Timing	Variance due to budget phasing - allocated to 12 months

SHIRE OF VICTORIA PLAINS

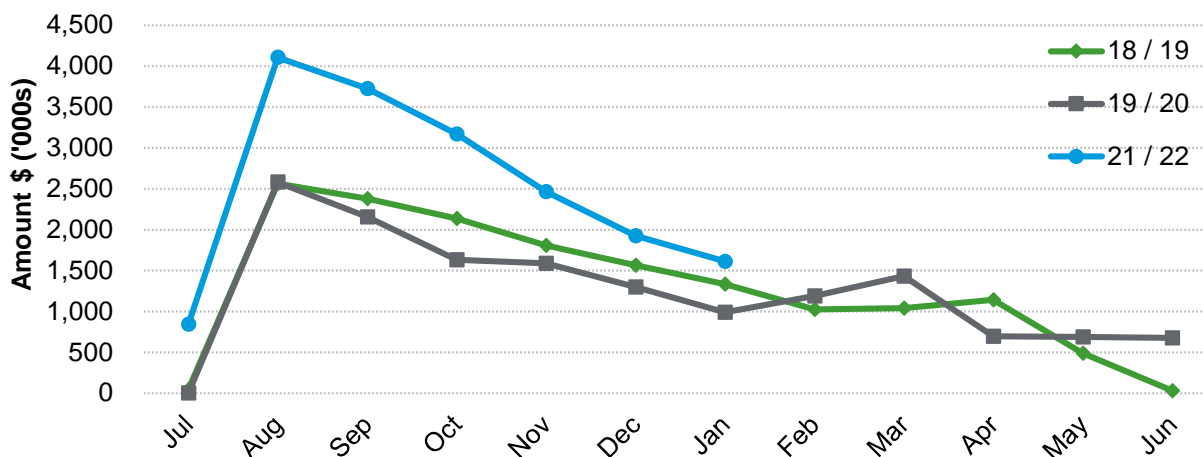
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Jan 22 \$	Prior Year Closing 30 Jun 21 \$	This Time Last Year 31 Jan 21 \$
Current Assets				
Cash unrestricted	4	919,687	1,742,975	1,378,115
Cash restricted	4	539,222	538,867	565,896
Deposits and bonds	4	-	-	19,359
Trust Funds				-
Contact assets			129,267	
Receivables - rates	6(a)	528,163	45,618	258,405
Receivables - sundry	6(b)	633,623	23,244	169,173
Receivables - other		260,282	20,850	18,662
Receivables - loans	11(b)	20,724	20,762	30,382
Provision for doubtful debts		(2,070)	(2,071)	(1,638)
Accrued income		129,267	206	-
Inventories		22,355	31,155	26,607
Total Current Assets		3,051,252	2,550,873	2,464,961
Current Liabilities				
Payables - sundry		(355,542)	(588,045)	(252,521)
Payables - other		(78,383)	(15,811)	(10,994)
Rates received in advance		-	(25,654)	(2,554)
Accrued expenses		(27,500)	(27,500)	
Accrued salaries and wages		-	(23,384)	
Accrued interest		-	-	
Deposits and bonds		(25,891)	(27,126)	(19,359)
Contract liabilities		(234,327)	(234,327)	(209,544)
Loan liabilities	11(a)	(88,457)	(59,932)	(57,749)
Total Payables		(810,101)	(1,001,779)	(552,721)
Provisions		(148,295)	(155,729)	(197,570)
Total Current Liabilities		(958,396)	(1,157,508)	(750,290)
Less: cash reserves	7	(539,222)	(538,867)	(565,896)
Less: movement in provisions (non current)			-	-
Less: Self-supporting loan		(20,724)	(20,762)	
Add: loan principal (current)		78,857	59,932	27,367
Add: trust transactions to municipal		-	-	-
Net Funding Position - Surplus / (Deficit)		1,611,767	893,668	1,176,142

Liquidity over the Year



SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
					%	
Cash						
Cash on hand	590		590	N/A	0.00	N/A
Municipal fund	413,967		413,967	Bendigo	0.00	N/A
Municipal savings	3,836	-	3,836	Bendigo	0.25	N/A
Municipal Term Deposit 2	501,294		501,294	Bendigo	0.55	09 Feb 22
Reserve funds		427,911	427,911	Bendigo	0.00	N/A
Financial Assets at Amortised Cost						
Reserve funds		111,311	111,311	Bendigo	0.55	05 Nov 21
Total Cash and Financial Assets	919,687	539,222	1,458,909			

5. TRUST FUND

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

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2022

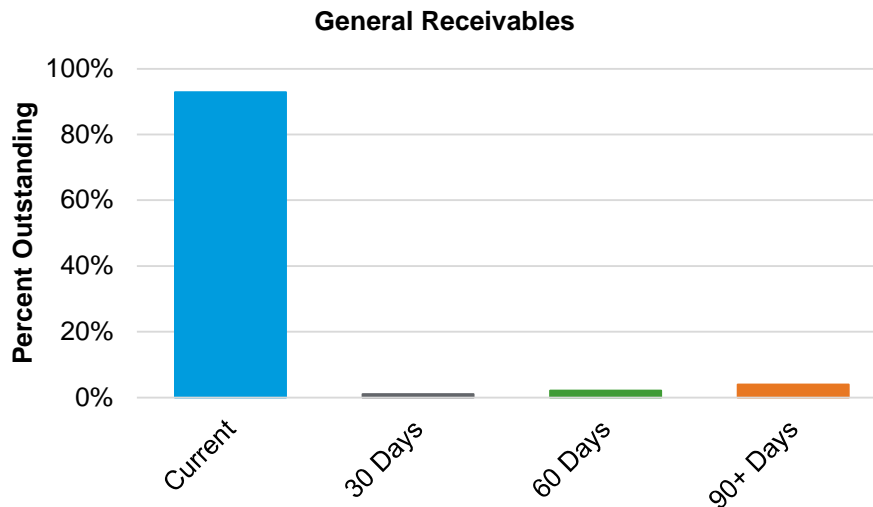
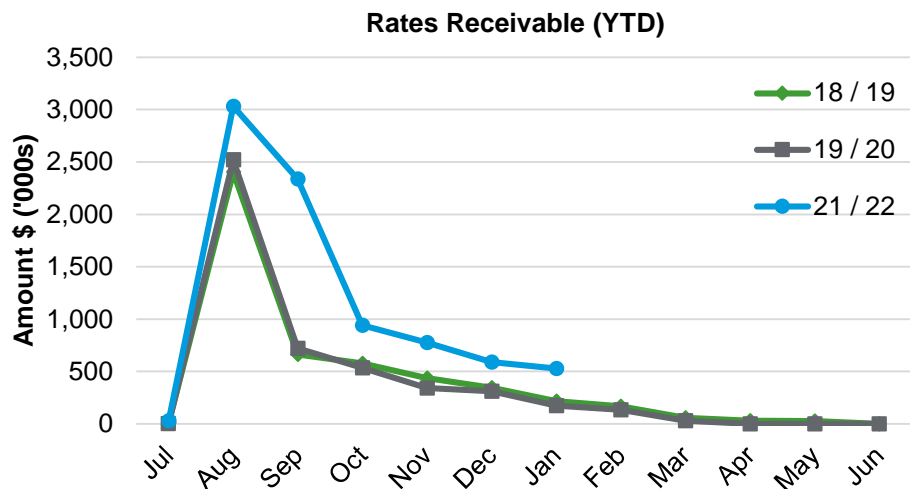
6. RECEIVABLES

(a) Rates Receivable

	31 Jan 22
	\$
Rates receivables	528,163
Total Rates Receivable Outstanding	528,163
Closing balances - prior year	19,963
Rates levied this year	2,972,848
Effluent and refuse removal	97,268
Closing balances - current month	(528,163)
Total Rates Collected to Date	2,561,916

(b) General Receivables

	31 Jan 22
	\$
Current	588,713
30 Days	6,641
60 Days	13,193
90+ Days	25,076
Total General Receivables Outstanding	633,623



Comments / Notes

Rubbish fees included in YTD graph

Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF VICTORIA PLAINS

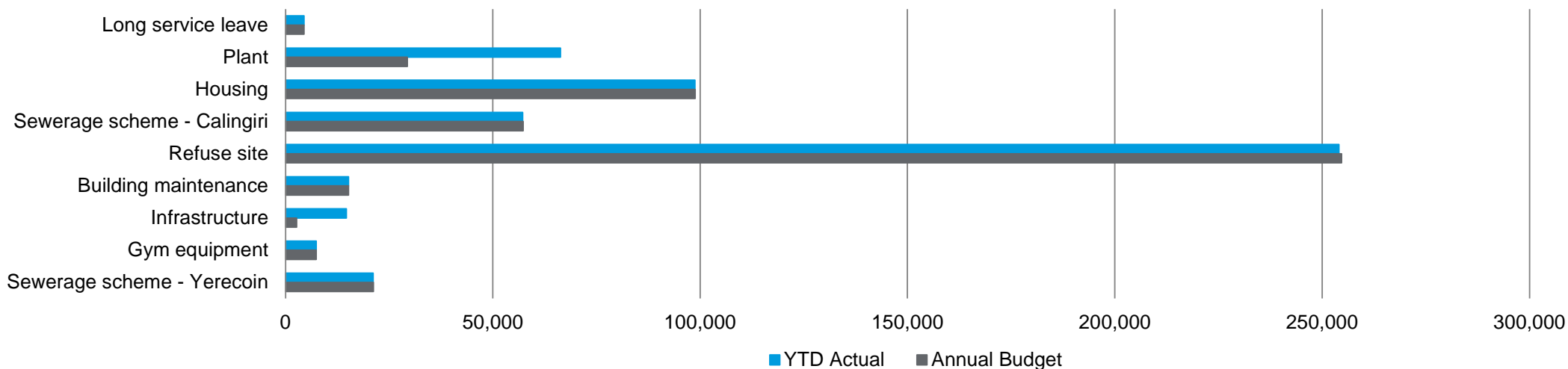
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

7. CASH BACKED RESERVES

Reserve Name	Annual Budget					YTD Actual				
	Balance 01 Jul 21 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 22 \$	Balance 01 Jul 21 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 Jan 22 \$
Long service leave	4,477	-	13	-	4,490	4,477	-	3	-	4,480
Plant	66,272	(38,000)	160	960	29,392	66,276	-	43	-	66,319
Housing	98,669	-	133	-	98,802	98,676	-	65	-	98,741
Sewerage scheme - Calingiri	57,142	-	165	-	57,307	57,146	-	37	-	57,184
Refuse site	253,886	-	809	-	254,695	253,909	-	167	-	254,076
Building maintenance	15,168	-	44	-	15,212	15,169	-	10	-	15,179
Infrastructure	14,665	(12,000)	42	-	2,707	14,667	-	10	-	14,676
Gym equipment	7,411	-	21	-	7,432	7,412	-	5	-	7,416
Sewerage scheme - Yerecoin	21,135	-	61	-	21,196	21,136	-	14	-	21,150
Total Cash Backed Reserves	538,825	(50,000)	1,448	960	491,233	538,867	-	354	-	539,222

Annual Budget v YTD Actual



SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				-
				-
				-
				-
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Governance						
Solar Lights - Rear Admin Building		-	-	7,312	(7,312)	#DIV/0!
Shire Admin Car Park		32,892	13,705	27,210	(13,505)	83%
		32,892	13,705	34,522	(20,817)	
Housing						
Roller door		5,000	5,000	4,510	490	90%
		5,000	5,000	4,510	490	
Recreation and Culture						
Calingiri Hall Floor Coverings		5,000	2,912	-	2,912	0%
Mogumber Hall Ceiling		5,000	2,912	-	2,912	0%
		10,000	5,824	-	5,824	
Transport						
Depot Upgrades		10,000	5,831	511	5,320	5%
Purchase of land for Aglime Route		35,000	20,412	-	20,412	0%
Automatic Closing Gates - Depot		14,500	8,456	-	8,456	0%
		59,500	34,699	511	34,188	
Total Land and Buildings		107,392	59,228	39,543	19,685	

(b) Plant and Equipment

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
Grab bucket for loader		20,000	11,667	-	11,667	0%
Grader		165,000	96,250	160,000	(63,750)	97%
Roller		35,000	20,417	37,560	(17,143)	107%
8x5 Heavy duty tandem trailer		5,000	2,917	-	2,917	0%
		225,000	131,250	197,560	(66,310)	
Community Amenities						
Bolgart tip generator		8,000	4,662	6,545	(1,883)	82%
		8,000	4,662	6,545	(1,883)	
Law, Order & Public Safety						
CCTV camera's		6,531	3,808	2,822	986	43%
CESM Vehicle		77,000	77,000	-	77,000	0%
		83,531	80,808	2,822	77,986	
Governance						
Wallis computers - video conferencing		4,329	2,527	4,467	(1,940)	103%
		4,329	2,527	4,467	(1,940)	
Total Plant and Equipment		320,861	219,247	211,394	7,853	

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

9. CAPITAL ACQUISITIONS (Continued)

(c) Infrastructure - Roads	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Transport						
Toodyay - Bindi Bindi Rd Nth 21/22	MRWA / CBH	634,611	370,174	137,075	233,099	22%
Toodyay - Bindi Bindi Rd		-	-	83,127	(83,127)	0%
Bolgart West Road	LRCIP	446,104	260,211	181,593	78,618	41%
Bindi Bindi-Toodyay Road	RRG	82,665	48,216	127,601	(79,385)	154%
Footpaths - Bolgart	LRCIP / CP	41,760	24,360	-	24,360	0%
Footpaths - Calingiri	LRCIP / CP	23,429	13,664	22,682	(9,018)	97%
Ag Lime Calingiri - New Norcia Road	RTR	1,179,822	688,219	43,212	645,007	4%
Mogumber - Yarawindah Road 19/20	WSFN	248,381	144,886	2,235	142,651	1%
Mogumber - Yarawindah Road WSFN #2	WSFN	239,019	139,426	35,423	104,003	15%
Mogumber - Yarawindah Road WSFN #3	WSFN	102,888	60,011	-	60,011	0%
Mogumber - Yarawindah Road WSFN #4	WSFN	55,000	32,081	-	32,081	0%
Mogumber - Yarawindah Road WSFN #5	WSFN	1,578,438	920,738	-	920,738	0%
Yerecoin South East Road - Shoulder reconstruction	LRCIP	110,383	64,386	134,940	(70,554)	122%
Catabody Street		161,020	93,912	119,461	(25,549)	74%
Gravel Pits		-	-	3,761	(3,761)	0%
Yerecoin South - East Road		94,332	55,027	-	55,027	0%
Behanging Road		80,472	46,942	-	46,942	0%
		5,078,325	2,962,253	891,109	2,071,144	
Total Infrastructure - Roads		5,078,325	2,962,253	891,109	2,071,144	
(d) Infrastructure - Other						
Recreation and Culture	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Hockey oval fencing		-	-	-	-	0%
Hockey fields safety fencing		8,000	4,662	6,949	(2,287)	87%
Mogumber toilets		8,000	4,662	-	4,662	0%
Calingiri Playground Upgrades		37,600	21,931	34,810	(12,879)	93%
		53,600	31,255	41,759	(10,504)	
Other Economic Services						
Piawaning Standpipe Controller		18,760	18,760	27,966	(9,206)	149%
Depot Upgrades		-	-	6,467	(6,467)	0%
		18,760	18,760	34,433	(9,206)	
Community Amenities						
Calingiri Landfill Rear Fence		10,000	5,831	9,938	(4,107)	99%
Yerecoin Sewerage Inspection Hatch x 2		50,000	29,162	-	29,162	0%
		60,000	34,993	9,938	25,056	
Total Infrastructure - Other		132,360	85,008	86,129	5,346	
Total Capital Expenditure		5,638,938	3,325,736	1,228,175	2,104,027	

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2022

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
General Rates								
GRV	1,790,738	0.117898	162	211,124	211,125	-	-	211,125
UV	362,361,014	0.007169	309	2,597,766	2,597,766	-	-	2,597,766
Total General Rates				2,808,890	2,808,890	-	-	2,808,890
Minimum Rates								
GRV	93,142	485.00	66	32,010	32,010	-	-	32,010
UV	2,031,748	586.00	76	44,536	48,080	-	-	48,080
Total Minimum Rates				76,546	80,090	-	-	80,090
Total General and Minimum Rates				2,885,436	2,888,980	-	-	2,888,980
Other Rate Revenue								
Facilities fees (Ex Gratia)				80,571				83,868
Total Rate Revenue				2,966,007				2,972,848

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 82 Calingiri Sports Pavilion

	Annual Budget	YTD Budget	YTD Actual
Housing	\$	\$	\$
Opening balance	20,584	20,584	20,584
Principal payment	20,584	10,178	10,178
Principal Outstanding	41,168	30,762	30,762
Interest payment	1,158	1,737	1,737
Guarantee fee	-	-	-
Total Principal, Interest and Fees Paid	21,742	11,915	11,915

(ii) Loan 84 Piawaning Water Supply

	Annual Budget	YTD Budget	YTD Actual
Economic Services	\$	\$	\$
Opening balance	101,580	101,580	101,580
Principal payment	17,456	8,674	8,674
Principal Outstanding	119,036	110,254	110,254
Interest payment	3,357	1,265	1,265
Guarantee fee	-	-	-
Total Principal, Interest and Fees Paid	20,813	9,939	9,939

(iii) Loan 83 Calingiri Football Club

	Annual Budget	YTD Budget	YTD Actual
Recreation and Culture	\$	\$	\$
Opening balance	183,253	183,253	183,253
Principal payment	20,579	10,612	10,612
Principal Outstanding	203,832	193,865	193,865
Interest payment	5,372	2,189	2,189
Service fee	-	-	-
Total Principal, Interest and Fees Paid	25,951	12,801	12,801

(iv) New Loan - Grader & Loader

	Annual Budget	YTD Budget	YTD Actual
Recreation and Culture	\$	\$	\$
Opening balance	200,000	200,000	200,000
Principal payment	34,000	-	-
Principal Outstanding	234,000	200,000	200,000
Interest payment	6,000	-	-
Service fee	-	-	-
Total Principal, Interest and Fees Paid	40,000	-	-

Total Principal Outstanding	598,036	334,881	334,881
Total Principal Repayments	92,619	29,464	29,464

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

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	183,252	183,252	183,253
Principal payment received	20,579	10,612	10,612
Principal Outstanding	203,831	193,864	193,865
Interest received	5,372	2189.3	2,189
Service fee received	-	-	-
Total Principal, Interest and Fees Received	25,951	12,801	12,801
Total Principal Outstanding	203,831	193,864	193,865
Total Principal Received	20,579	10,612	10,612

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2022

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	309,418	154,708	77,355
Law, Order and Public Safety				
DFES Operating Grant	DFES	71,590	40,805	35,795
Mitigation Activity Fund		-	-	106,071
Education and Welfare				
Seniors week/TAVD community	DLGC	530	308	-
Transport				
Roads commission grants	WALGGC	277,730	138,864	216,220
Street lighting	MRWA	940	546	-
Direct road	MRWA	137,066	137,066	140,839
Total Operating Grants, Subsidies and Contributions		797,274	472,297	576,279

(b) Non-operating Grants, Subsidies and Contributions

Transport				
WSFN Funding	MRWA	1,893,035	1,104,264	589,284
Roads to recovery	Dept of Infrastructure	344,595	258,444	235,348
Regional Roads	MRWA	466,332	349,749	169,230
Footpaths - Bolgart		20,880	12,180	-
Local Roads & Comm Infra Program	LCRI	918,580	535,836	48,286
Ag-Lime project	CBH	560,740	327,096	-
Ag-Lime Project	MRWA	356,974	208,229	-
Total Non-Operating Grants, Subsidies and Contributions		4,561,136	2,795,798	1,042,148
Total Grants, Subsidies and Contributions		5,358,410	3,268,095	1,618,427

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2022

13. BUDGET AMENDMENTS

GL	Job Code	Description	Reference	Classification	Increase in Cash	Decrease in Cash	Running Balance
	WATERM	Mogumber Standpipe	2110.10			35,000	
		Reserve Transfer					
		Transfer to Plant Reserve	2110.10		35,000		
		Acquisition of Community Emergency Services Manager Vehicle	2111-11			77,000	
		Reserve Transfer					
		Transfer to Plant Reserve	2111-11		39,000		
		Withdrawal from Plant Reserve	2111-11		38,000		
21202	MG9999	Maintenance Grading	2112-15		21,271.25		
		Bitumen Maintenance	2112-15			21271.25	
					<u>133,271</u>	<u>133,271</u>	<u>-</u>

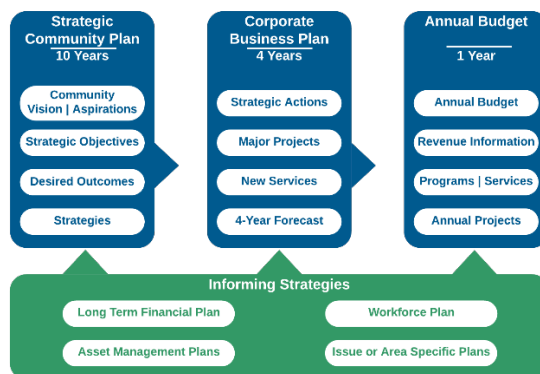


SHIRE OF VICTORIA PLAINS

**CORPORATE BUSINESS PLAN –
ACTION PLAN UPDATE
December 2021 (Q2)**

OVERVIEW OF THE CBP DECEMBER 2021 (Q2)

The Shire has in place and Integrated Planning and Reporting Framework as follows:



Underpinning the SCP is the Shire’s Corporate Business Plan (4 Year Action Plan) which converts the Strategic Community Plan into action through the adoption of the Annual Budget.

Actions requiring funding are only undertaken once approved within the statutory budget and subject to funding availability. To assist with achieving the actions, the CEO with the input of key staff and Council has developed the Year 3 Action Plan that includes:

- The strategic actions for 2021-2022;
- Integration of other key financial and asset activities (Capital Program, Reserves, Loans).

For the December Quarter (Q2), the progression or completion rate is 34%, up from 14% for the September Quarter, which is a key improvement. 45% of actions are at monitor/ontrack level. 41% of actions are off-track, however, the majority of these are now underway (At least 25% complete). 14% of actions are subject to outside influences and in reality, will not progress, unless priorities regarding those outside bodies (eg AROC, Zone) change.

Sean Fletcher
Governance Officer

SoVP Corporate Business Plan December Quarterly Update 2021/2022

Priority Area	Strategy	Action	Who	Cost	Q1	Q2	Q3	Q4	Completed %	Outcome of 2020/2021 Annual Review	Update
Community	1.1 Better publicise upcoming events and activities in the Shire	1.1.1									
		Continue to actively engage with the community using multiple platforms	CEO	As per Budget					50	Face to face meetings twice per year with with Progress Associations Group (PAG). Make posts to Facebook twice a week. Adopt Communications Policy	Individual Progress meetings with Bolgart, Piawaning and Yerecoin – requested meetings: - Piawaning Public Meeting – Piawaning water supply, 11th Oct - Meeting with Bolgart Progress Association – 10.8.21 - Meeting with Yerecoin Progress Association – 2.9.21 - Meeting with Mogumber Outback Club & Mogumber Progress Association – 12.3.21 - Multitown Progress Group – 28 October 2022 Face book posts regularly being Posted. Communications Policy – adopted 27 January 2022
	1.2 Improve aged care and support	1.2.1									
		Advocate for improved aged care and support services and facilities	CEO	Nil					0	Watch and Act status only. Monitor avenues should they become available - AROC, Zone, Neighbours. Original funding agreement fell apart and lack resources	No aged cared facilities within the District. Services however available in Goomalling, Wongan and Toodyay and Bindoon. Population determines resources supplied
	1.3 Promote community health and wellbeing	1.3.1									
		Continue to apply for and facilitate community health and wellbeing grants	CEO	As per Budget					0	Watch and Act status only. Monitor as per 1.2.1. Occasional Grant Officer may source relevant grants from time to time	Shire ineligible for additional grants as the Shire was successful re this program for each of the three years prior to 2021/2022 (\$2,000 on each occasion)
		1.3.2									
		Encourage community participation in community groups and events	CSO	As per Budget					50	Promote activities and events. Provide community reference tools on website	Facebook Advertising Calingiri Progress' Movie Night at the footy Pavilion in November, Yerecoin Progress Association asking for community participation in organising Yerecoin's centenary in March 2025. Newsletter Free advertising in the Newsletter for Calingiri Progress Association to promote; - Seniors exercise Group - The Halloween Disco Newsletter & Facebook Free advertising to promote Modern square dancing classes to be held in the Calingiri Hall. Promoting of Community participation in the Community Citizen of the year awards nominations Newsletter, Facebook & Noticeboard Promoting the "Kid's Treasure Hunt" at the Shire Marquee during the 150th Anniversary celebrations.

	1.4 Support sporting, volunteer and community groups	1.4.1 Support community groups with grant applications	?	Nil					Defer to new CBP	
		1.4.2 Support community groups in facilitating community events	CSO	As per Budget				50	Promote activities and events. Provide community reference tools on website	<p>The Shire Supports community groups in facilitating community events by providing free advertising and promotion on our Facebook page, office noticeboard and Advertising in the monthly newsletter. Some of the community events which have been supported by the Shire include;</p> <ul style="list-style-type: none"> * Calingiri Progress' Movie Night * Seniors exercise Group * The Halloween Disco Calingiri Hall * Modern square dancing classes Calingiri Hall * 150th Anniversary celebrations. * Mogumber Christmas Cricket * Bolgart Bush Christmas Market * Annual Senior Citizen Christmas Lunch * Yerecoin Christmas Markets <p>Free hall hire has been agreed for the Seniors exercise Group, the Modern square dancing classes & Calingiri Progress Association needed use of the hall kitchen for an evening.</p> <p>Leaflets designed and printed free of charge for the Bolgart Progress Association's Australia Day event.</p>
		1.4.3 Advocate for funding for multi-use collocated facilities	CEO	Nil					Defer to new SCP. Not in a position to provide Shire funds	
	1.5 Increase community activities	1.5.1 Celebrate community achievements and host community events and functions	CEO/CSO	As per Budget				50	<p>Shire 150th Anniversary Piawanning Expo 100 (101) Australia Day 2022 Anzac Day 2022</p> <p>Shire 150th Anniversary Piawanning Expo held. Awarded Ann Marie Byrne O Neil with a Citizen of the Year award Australia Day 2022.</p> <p>Awarded the Active Citizenship for Community Group or Event to the Calingiri Football, Netball & Hockey Clubs with for their contribution to centenary celebrations.</p>	
		1.5.2 Promote community based activities Support community groups in facilitating community events	OCM	As per Budget				50	<p>Promote activities and events through 1.1.1 . Provide community reference tools on website</p> <p>Yerrecoin PA Yerrecoin Centenary advertised 2/12/21 Calingiri PA Movie Night advertised Yerrecoin 21/11/21, Bolgart PA 23/11/21, Calingiri PA 30/11/21 Also See 1.3.2</p>	
	1.6 Develop new/ reuse existing community facilities	1.6.1 Advocate for funding for multi-use collocated facilities	CEO	Nil					Defer to new SCP	

		1.6.2	Construct multi-use collocated facilities	CEO	Nil					Defer to new SCP. Dependent on 1.6.1 and 1.4.3	
		1.6.3	Improve community facilities in line with asset management planning	MWS	As per Budget	•			50	Previously maintain and improve these assets. Maintain removed as this is an operational activity. Improve implies action is strategic in nature.	Fencing - Calingiri Refuse Facility (LRCI 2) and Hockey Field completed 100%. Significant road projects underway
Economic	2.1	Examine opportunities to diversify the local economy through initiatives such as tourism	2.1.1	Promote local facilities and attractions	CEO	Nil				Defer to new SCP	
	2.2	Improve tourist/ caravan park accommodation	2.2.1	Investigate upgrade options for tourist accommodation sites within the district	?	Nil				Defer to new SCP	
			2.2.2	Improve accommodation facilities in line with asset management planning and annual budget	EHO BSurv		•		0	Action changed to Staff Housing - Investigate options. EHO and Building Surveyor to provide assessment	Development of Building Maintenance Schedule required. Staff housing stocks to be evaluated
	2.3	Improve community connectivity	2.3.1	Advocate for improved telecommunications services	Council CEO		•		0	There are ongoing opportunities. Zone is involved in this issue	No activity to report
	2.4	Initiatives to reverse ageing population	2.4.1	Promote local facilities, attractions and events	?					Defer to new CBP	Shire did apply in July 2021 to be a part of the RAC's Reconnect WA Website
	2.5	Art installations to support marketing of localities	2.5.1	Support opportunities to increase public art, promoting local attractions	CEO		•		50	Council considers this an issue of empowerment within the communities. A key component is supporting community public art through lessening the administrative burden	Item to Council re Yerecoin Entrance Signage – December OCM. Yerecoin have created a Town Mural on the Public Facilities and Calingiri have approval to undertake Art on the former tennis building which is the CPA meeting place
	2.6	Review land supply in town sites	2.6.1	Review Town Planning Scheme	TP					Achieved. Next review is in five years	
	2.7	Create a regional brand that encompasses all towns	2.7.1	Investigate regional branding development, marketing events and initiatives	CEO		•		25	Watch and Act. Collaborate on regional development opportunities through AROC, Zone, Neighbours	District and individual town branding is being promoted through updated signage funded through the LRCI Phase 3 Grant Funding Project
		2.7.2	Participate in regional marketing events and initiatives	CEO					Folded into 2.7.1		
2.8	Develop a business and industry attraction strategy	2.8.1	Develop a business and industry attraction strategy	CEO					Defer to new SCP		

Environment	3.1	Undertake initiatives to improve recycling	3.1.1	Expand recycling program	EHO	As per Budget	*		40	Drum Muster is in place Add Collection Point in Calingiri under the Container Deposit Scheme Budget/investigate recycling bins for central points in communities. Put reminder information on Facebook and Shire website	Drum Muster enacted and operating – first loads collected Q4 (December) 2021 Collection Points and CDS returns being investigated – issues around methodology of container sorting and counting for accurate reporting to be addressed. Review being undertaken of recycling opportunities as part of overall waste management strategy work. Once the Draft SoVP Waste Management Plan has been prepared, it will be presented to Council for discussion and then to the public for comment. This will include opportunities for expanding existing services and materials recovery. Education program for CDS to be prepared for website once clarity achieved around collection and refund arrangements – promotional material being sourced.	
	3.2	Support environmental sustainability initiatives and community forums	3.2.1	Work with stakeholders and community to promote initiatives to reduce environmental impact	EHO					Action is removed		
Infrastructure	4.1	Undertake town beautification programs	4.1.1	Support Communities to develop townscape plans	MWS		*		25	Formerly "Develop a townscape and signage plan." Community should be able to discuss issues with MWS direct	This is an ongoing task re the MWS responding to each relevant townscape issues in each community	
	4.2	Improve utilities (power, water, etc)	4.2.1	Continue to lobby for appropriate power and water supplies	Council CEO	As per Budget and LRCIP Funding	*		25	Water supply is the key issue regarding this action	Awaiting details of new ownership of land identified in Mogumber as a possible water bore site. Shire seeking advice from lawyers regarding Gillingarra suitability with Tracy Calvert from DWER reviewing alternative sites for the Shire to consider as a water source in Gillingarra through Community Water Supply Project (CWSP) where funding may be available	
			4.2.2	Develop sewerage asset manage plan	EHO	As per Budget and LRCIP Funding	*		25	Is an ongoing action (multiple years)	Available baseline data and information on scheme compiled and assessment initiated: Review being conducted of existing infrastructure. Some assessment has been completed and planned maintenance and upgrade works are to be completed Q2 (June) 2022. Once those works are finalised, the condition of the infrastructure can be properly assessed and the asset management plan prepared/finalised. These works to be done in conjunction with the Works Manager.	
	4.3	Maintain/ improve community facilities to an agreed standard	4.3.1	Enhance and maintain Shire controlled facilities in line with asset management plans	MWS						Removed.	
	4.4	Develop a process to deal with miscellaneous works requests	4.4.1	Respond to requests in line with asset management plans	MWS						Achieved re work requests	
	4.5	Improve facilities for trucks and drivers	4.5.1	Advocate where possible for improved facilities for trucks and drivers	MWS		*		0	Changed from maintain as this implies an operational imperative. Was not included in Town Planning Scheme Review	No activity to report	
	4.6	Instigate a road verge maintenance program	4.6.1	Continue to provide transport infrastructure in line with asset management plans	MWS						Removed.	

Civic Leadership	5.1	Implement measures to improve relationship and communication between Council and community	5.1.1	Develop a communications strategy/policy	CEO	As per Budget	•	100	This is a KPI for the CEO. The parameters of the policy are to be developed post 16 October 2021 Shire elections. Policy will then be developed internally from there	Development of Communication Policy is part of IPR RFQ issued 12/11/21. The Community Engagement, Communication Policy and Strategy Policy has been developed and implemented 15/12/21
			5.1.2	Continue to actively engage with the community	CEO				This is rolled up into 5.1.1. The communication policy forms one of the key pillars in engaging with the community	
	5.2	Improve elected member performance	5.2.1	Support and facilitate ongoing relevant training and development	Council CEO/GO	As per Budget	•	25	Training and Development policy to reflect mandatory training as per the LG Act, the Regulations and the Code of Conduct	Policy reflects basic requirements. Councillors to nominate training programs in March Quarter
	5.3	Develop an advocacy and lobbying capacity	5.3.1	Participation in Regional, State and Council boards / bodies	CEO/SP/Council		•	50	Ongoing. Shire actively participates in Zone, AROC, RRG, SRRG	Representatives from the Shire or Council attended Regional Roads Group, AROC and Zone
	5.4	Measures to improve organisational efficiency	5.4.1	Review, update and maintain strategic and operational plans	CEO	As per Budget	•	40	Ongoing as per IPR requirements and Departmental guidelines. Major review of SCP is occurring in 2021/2022	150 Squared appointed to undertake SCP, CBP and WFP Review. Community Engagement Policy, Communication Policy and Strategy adopted Dec OCM
			5.4.2	Maintain accountability and financial responsibility in accordance with Long Term Financial Plan	FM				This is achieved through the Budget, Budget Review and Monthly Financial Reports. It is a key ongoing activity of Council and the Audit Committee	
			5.4.3	Maintain controls to promote a high level of legislative compliance throughout the organisation	GO		•	50	Ongoing. Improvements to the Compliance Calendar to continue	November - 9 Actions completed. 5 Not actioned due to resourcing issues (including Owner/Occupier Enrolment Claims Register, Review of Meeting Attendance Register, Preparation of the Public Health Plan). December 3 Actioned 4 not actioned. The key issue is that the annual audit has only now been finalised, with the exit interview held on 8 February 2022. The audited statements will not be available until the March 2022 Audit Committee Meeting followed by the March Council Meeting.
			5.4.4	Support and facilitate ongoing relevant training and capacity building for staff	CEO/MF/MWS				Remove - key ongoing operational activity controlled by the CEO	
			5.4.5	Maximise operational efficiencies whilst maintaining appropriate controls	CEO/OM/MWS				Remove - key ongoing operational activity controlled by the CEO. Matters of risk are addressed with the Audit Committee	
			5.4.6	Continue to provide regulatory services (including health/building inspections, ranger services)	CEO				Remove - key ongoing operational activity controlled by the CEO	

Legend

Off-track	?	Indicates lack of staff resource in this area.
Monitor	0 - 49% completed	Road block could be due to funding revoked or deferred, inadequate resources available, other priorities take over, natural event, or is not due to start at the moment
On-track	50 - 69% completed	Project is progressing adequately, staff need to ensure it does not fall into "off track"
Deferred	70 - 100% completed	The desired range when adequate resourcing is available for an action (key project, facility or service).
Other	Matter scheduled to start at a later date	Sometimes, project funding is not available until a later date, or has been withdrawn or the matter is outside the Shire's resourcing and so on
No Longer Required	Other factors impacting	Disruption has occurred due to changes in key staff, difficulties in sorting key funding and so on. Also is used for Watch and Act activities
		Action was either operational in nature, no longer relevant or achieved

CAPITAL PROGRAM (Source: September 2021 Monthly Financials)

For 2021-2022, the progress of the Capital Program that supports the CBP for the September Quarter is as follows:

Property (Land and Buildings), Plant and Equipment (Note 9 December Financial Statements)

(a) Land and Buildings					(b) Plant and Equipment				
	Funding Source	Annual Budget	YTD Budget	YTD Actual		Funding Source	Annual Budget	YTD Budget	YTD Actual
		\$	\$	\$			\$	\$	\$
Governance					Transport				
Solar Lights - Rear Admin Building		-	-	7,312	Grab bucket for loader		20,000	10,000	-
Shire Admin Car Park		32,892	13,705	27,210	Grader		165,000	82,500	160,000
		32,892	13,705	34,522	Roller		35,000	17,500	37,551
Housing					Fridge & microwave		-	-	1,118
Roller door		5,000	5,000	4,510	Pad foot		-	-	1,715
		5,000	5,000	4,510	8x5 Heavy duty tandem trailer		5,000	2,500	-
Recreation and Culture							225,000	112,500	200,384
Calingiri Hall Floor Coverings		5,000	2,496	-	Community Amenities				
Mogumber Hall Ceiling		5,000	2,496	-	Bolgart tip generator		8,000	3,996	6,545
		10,000	4,992	-			8,000	3,996	6,545
Transport					Law, Order & Public Safety				
Depot Upgrades		10,000	4,998	511	CCTV camera's		6,531	3,264	2,822
Purchase of land for Aglime Route		35,000	17,496	-	CESM Vehicle		77,000	77,000	-
Automatic Closing Gates - Depot		14,500	7,248	-			83,531	80,264	2,822
		59,500	29,742	511	Governance				
Total Land and Buildings					Wallis computers - video conferencing		4,329	2,166	4,467
		107,392	53,439	39,543			4,329	2,166	4,467
					Total Plant and Equipment				
							320,861	198,926	214,219

Note:Land and Buildings

The Budget for 21/22 was adopted 25 August 2021. This meant that capital works re Property, Plant and Equipment did not commence in the September Quarter (except for the CCTV Camera Project). In the December Quarter the Shire rear carpark and the roller door have now been recognised and completed (28%). The rear admin building solar lights have also been recognised.

Plant and Equipment

Four of the seven projects have been completed (57%). The second hand grader and the secondhand roller have been paid for and arrived. The installation of video conferencing equipment has been completed along with a new generator for the Bolgart Tip. Also, the purchase of the CESM vehicle has been recognised.

Infrastructure (Note 9 December Financial Statements)

(c) Infrastructure - Roads					(d) Infrastructure - Other				
	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$		Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$
Transport					Recreation and Culture				
Toodyay - Bindi Bindi Rd Nth 21/22	MRWA / CBH	634,611	317,292	92,818	Hockey oval fencing		-	-	-
Gillingarra New Norcia		-	-	115	Hockey fields safety fencing		8,000	3,996	199
Toodyay - Bindi Bindi Rd		-	-	54,499	Mogumber toilets		8,000	3,996	-
Golf Course Road Yerecoin		-	-	308	Calingiri Playground Upgrades		37,600	18,798	34,810
Bolgart West Road	LRCIP	446,104	223,038	107,613			53,600	26,790	35,009
Bindi Bindi-Toodyay Road	RRG	82,665	41,328	567	Other Economic Services				
Footpaths - Bolgart	LRCIP / CP	41,760	20,880	-	Piawaning Standpipe Controller		18,760	18,760	27,966
Footpaths - Calingiri	LRCIP / CP	23,429	11,712	-	Depot Upgrades		-	-	6,467
Ag Lime Calingiri - New Norcia Road	RTR	1,179,822	589,902	43,212			18,760	18,760	34,433
Mogumber - Yarawindah Road 19/20	WSFN	248,381	124,188	2,235	Governance				
Mogumber - Yarawindah Road WSFN #2	WSFN	239,019	119,508	29,810	Admin, Carpark & Gardens Upgrade		-	-	142
Mogumber - Yarawindah Road WSFN #3	WSFN	102,888	51,438	-			-	-	142
Mogumber - Yarawindah Road WSFN #4	WSFN	55,000	27,498	-	Community Amenities				
Mogumber - Yarawindah Road WSFN #5	WSFN	1,578,438	789,204	-	Calingiri Landfill Rear Fence		10,000	4,998	-
Yerecoin South East Road - Shoulder recon LRCIP		110,383	55,188	134,940	Yerecoin Sewerage Inspection Hatch x 2		50,000	24,996	-
Catabody Street		161,020	80,496	25,436			60,000	29,994	-
Gravel Pits		-	-	3,761	Total Infrastructure - Other				
Yerecoin South - East Road		94,332	47,166	-			132,360	75,544	69,583
Behanging Road		80,472	40,236	-	Total Capital Expenditure				
Catabody Street		-	-	507			5,638,938	2,866,983	825,589
Groudge Road		-	-	1,977					
Bolgart Road West		-	-	948					
Toodyay - Bindi Bindi Road		-	-	3,500					
		5,078,325	2,539,074	502,243					
Total Infrastructure - Roads		5,078,325	2,539,074	502,243					

Note:Infrastructure - Roads

The Shire's Transport Program for 2021-2022 has received a significant funding boost through the continuation of the Wheatbelt State Freight Network (WSFN) and the majority of the Local Roads and Community Infrastructure Program 2 (LRCIP) funding. The first 40% from MRWA for the Toodyay Bindi Bindi Rd was received in August, with some works realised during September. In the December Quarter, 10% of the capital road works program is recognised with work underway across most projects.

Infrastructure - Other

Two out of the seven projects (28%) are complete including the Calingiri Playground upgrade and the installation of the Piawaning Standpipe controller installed.

SHIRE'S RESERVES**7. CASH BACKED RESERVES**

Reserve Name	Annual Budget				YTD Actual					
	Balance 01 Jul 21	Transfers from	Interest Received	Transfer to	Balance 30 Jun 22	Balance 01 Jul 21	Transfers from	Interest Received	Transfer to	Balance 31 Dec 21
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long service leave	4,477	-	13	-	4,490	4,477	-	3	-	4,480
Plant	66,272	(38,000)	160	960	29,392	66,276	-	41	-	66,317
Housing	98,669	-	133	-	98,802	98,676	-	61	-	98,737
Sewerage scheme - Calingiri	57,142	-	165	-	57,307	57,146	-	36	-	57,182
Refuse site	253,886	-	809	-	254,695	253,909	-	159	-	254,068
Building maintenance	15,168	-	44	-	15,212	15,169	-	9	-	15,178
Infrastructure	14,665	(12,000)	42	-	2,707	14,667	-	9	-	14,676
Gym equipment	7,411	-	21	-	7,432	7,412	-	5	-	7,416
Sewerage scheme - Yerecoin	21,135	-	61	-	21,196	21,136	-	13	-	21,149
Total Cash Backed Reserves	538,825	(50,000)	1,448	960	491,233	538,867	-	336	-	539,203

Note: See Note 13 re the Monthly Financial Statements – Budget Amendments of the December monthly financial statements re the acquisition of the CESM Vehicle from the Shire of Moora (\$77,000). \$38,000 was withdrawn from the Plant Reserve and \$39,000 will no longer be transferred to the Plant Reserve. Also, funds of \$35,000 that were allocated to go to the Reserves were allocated to the Mogumber Standpipe Project.

SHIRE'S EXISTING DEBENTURES (LOANS)

Loan 82 Calingiri Sports Pavilion				Loan 84 Piawaning Water Supply			
	Annual Budget	YTD Budget	YTD Actual		Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$		\$	\$	\$
Housing				Economic Services			
Opening balance	20,584	20,584	20,584	Opening balance	101,580	101,580	101,580
Principal payment	20,584	10,178	10,178	Principal payment	17,456	8,674	8,674
Principal Outstanding	41,168	30,762	30,762	Principal Outstanding	119,036	110,254	110,254
Interest payment	1,158	1,737	1,737	Interest payment	3,357	1,265	1,265
Guarantee fee	-	-	-	Guarantee fee	-	-	-
Total Principal, Interest and Fees Paid	21,742	11,915	11,915	Total Principal, Interest and Fees Paid	20,813	9,939	9,939

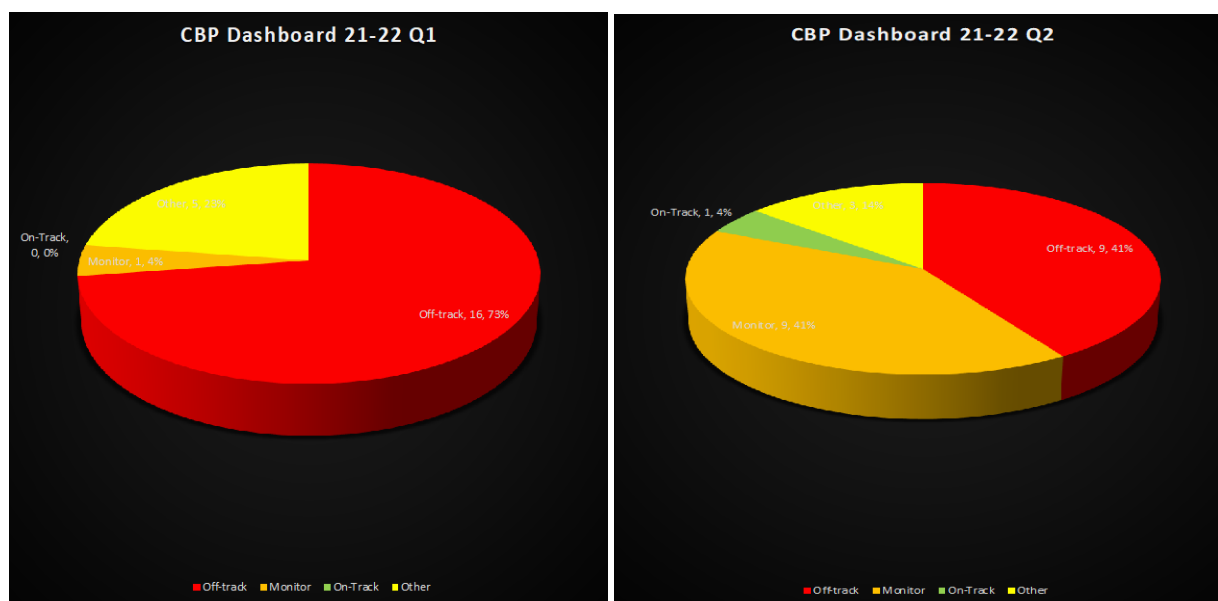
Loan 83 Calingiri Football Club	Annual Budget	YTD Budget	YTD Actual	New Loan - Grader & Loader	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$		\$	\$	\$
Recreation and Culture				Recreation and Culture			
Opening balance	183,253	183,253	183,253	Opening balance	200,000	200,000	200,000
Principal payment	20,579	10,612	10,612	Principal payment	34,000	-	-
Principal Outstanding	203,832	193,865	193,865	Principal Outstanding	234,000	200,000	200,000
Interest payment	5,372	2,189	2,189	Interest payment	6,000	-	-
Service fee	-	-	-	Service fee	-	-	-
Total Principal, Interest and Fees Paid	25,951	12,801	12,801	Total Principal, Interest and Fees Paid	40,000	-	-
				Total Principal Outstanding	598,036	334,881	334,881
				Total Principal Repayments	92,619	29,464	29,464

Note:

1. Loan 82 is on track at 50% expended.
2. Loans 83 & 84 are on track re their repayment schedule.
3. Loan 83 is a self supporting loan.
4. The repayments for the New Load Grader & Loader have not commenced.

ANALYSIS OF 2021/2022 STRATEGIC ACTIONS

The following graphs show the September and December quarters:



The following table highlights the overall position regarding the Shire’s key actions for 2021-2022

Overview of Actions Year 3 December Quarter 2021 (Q2)

Priority Area	Off-Track	Monitor	On-Track	Other	Total Yr 3	Comment
Community	0	6	0	2	8	Good progress has been made regarding 80% of actions in the Community PA including the advertising and supporting of community activities and events. Key progress has continued to be made regarding the communities participating in events. Watch and Act actions (Yellow Flag) make up 25% of activities in this area and are impacted by outside forces. Projects such as improved age facilities require support through AROC as a collective project. Wellbeing grants have finished
Economic	2	1	0	1	4	The Economic PA key roadblocks are limited resourcing and opportunity in this area re staff housing stocks and promoting community art (Red Flag). The impact of outside factors is also relevant e.g. Zone activity and AROC project priorities re telecommunications and regional branding (Yellow Flag)
Environment	1	0	0	0	1	Drum Muster is in place, with first loads collected in December Quarter. Issues regarding recycling collection points under the CDS need to be addressed. A review of further recycling opportunities are being undertaken as part of developing the new waste management strategy. Promotional material is being
Infrastructure	4	0	0	0	4	Three of the four actions in the Infrastructure PA are underway, including: addressing townscape issues in each community, progressing of water supply matters and the Sewerage Asset Management Plan
Civic Leadership	2	2	1	0	5	Key work in this area has progressed to a desirable level with 60% of projects at monitor or completed level (Community Engagement and Communication Policy and Strategy). The review of the SCP is well underway. Identification of Councillor training is required during the March quarter.
Total	9	9	1	3	22	Overall Comments: With the adjustment to the Community Priority Area for 2021/2022 better reporting continues to be achieved. The Shire's 2021/2022 Budget was adopted 25/08/21 which meant there was a two month lag with some projects in the September Quarter (Q1). Also, regarding the December Quarter (Q2) the new MWS did not start until late November 2021. Overall Tracking: Progression or completion rate is 34%, up from 14% for the September Quarter, which is a key improvement. 45% of actions are at monitor/ontrack level. 41% of actions are off-track, however, the majority of these are now underway (At least 25% complete). 14% of actions are subject to outside influences and in reality, will not progress, unless priorities regarding those outside bodies (eg AROC, Zone) change.



Local Government Guidelines for Road Gravel Supplies in Western Australia



Version 4.0, July 2021

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1.0	September 2017	Original draft from Gravel Supply Working Group.
2.0	September 2020	Finalised first draft.
3.0	March 2021	Final for publication.
4.0	July 2021	Removed references to LGMap, which has been discontinued.

ACKNOWLEDGEMENTS

This guideline has been prepared by the Western Australian Local Government Association (WALGA) in association with the Gravel Supply Interagency Working Group.

DISCLAIMER

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Purpose

The purpose of this guideline is to provide information for Local Governments in Western Australia on how to access gravel for road building.

It is intended that this information will be useful for all road managers, providing guidance on the current requirements for accessing gravel and information to plan for future resource requirements.

1 Overview

This guide describes regulatory requirements and processes to obtain access to suitable naturally occurring road pavement building materials from the closest available sources. Road pavements can consist of a wide range of materials including limestone, gravels, sand-clays and rock, which are sometimes screened, crushed or mixed. Gravel is used as the general term to describe these materials. Processes for sourcing bituminous construction materials such as asphalt and bitumen are not included in this report.

The road pavement in this report refers to the base course and sub base, or sheeting material for unsealed roads, but does not include the natural soil under the road (subgrade), or imported soil or other material to raise the road level (fill or embankment). Fill is not included in the data of this report for quantities and usage, but supply issues and processes to access or protect fill sources are usually the same as for pavement materials.

Means of addressing constraints and conditions of access are described, including those related to legislative requirements, environmental and heritage protection, logistics, and community concerns.

This document provides updated practices and data to the former State Gravel Supply Strategy 1998 (SGSS).

2 Background

2.1 Policy Context

The SGSS was issued in March 1998 by the Government of Western Australia and was widely circulated to Government agencies and industry. The foreword of the document was endorsed by the then Minister for Transport and the Minister for the Environment.

The purpose of the SGSS was to prevent shortages of gravel and other materials needed for public road network construction and maintenance programs in Western Australia.

Implementation of the strategy was coordinated by a Management Group chaired by Main Roads WA, with representatives from WA Local Government Association (WALGA), Department of Biodiversity, Conservation and Attractions (DBCA) (formerly Department of Conservation and Land Management (CALM)), Department of Mines Industry Regulation and Safety (DMIRS, formerly the Department of Mines and Petroleum), Department of Planning Lands and Heritage (DPLH) and WA Farmers Federation. An action plan was documented from issues shown in the strategy, and the Management Group developed 20 projects to address items in the action plan. From 1999 to 2012, the projects were implemented, and a status report was developed by Main Roads WA in 2013.

The Minister for Transport approved the termination of the SGSS initiative in December 2012 but endorsed ongoing meetings of the members of the SGSS Management Group to address outstanding and emerging issues related to road construction materials. In December 2015, the group was renamed the Gravel Supply Interagency Working Group (GSIWG).

The Terms of Reference for the Group are:

1. Determine projected material requirements and resources.
2. Address issues preventing access to materials including proposed changes to legislation, policies and standards.
3. Maintain or improve material extraction policies and processes including planning, environmental protection, rehabilitation and compensation for damage.
4. Maintain liaison and cooperation between agencies represented on the group including DMP, DBCA, Main Roads WA and WALGA.
5. Update documented policies, procedures and guidelines as required.

In addition to the strategic initiatives, the SGSS provided a range of useful guidance on regulations and practices for accessing gravels, current usage and future demand. The Working Group resolved to perform a review and update of this information to establish these guidelines.

2.2 Evolving Environment

Implementation of the SGSS was originally focussed on the needs of Main Roads WA and Local Governments as the principal public road construction agencies. However, in recent years, the use of contractors and private industry partners to government has complicated the responsibilities for construction and maintenance. The extensive DBCA managed public road system is now subject to increasing public traffic and requires greater recognition and funding attention.

Barriers to land entry to access materials are not new but restraints are an increasing issue because of community awareness. Objections continue to grow and the legal system is now

more often used to challenge activities of authorities. To address these issues, construction authorities need to publicise their value to the community, be more transparent, and demonstrate fairness. Ongoing liaison is required between Main Roads WA, Local Governments, DPLH, DMP, DBCA, Aboriginal related agencies and Aboriginal groups and other stakeholders.

The initial focus of the strategy was naturally occurring road building materials needing minimum processing for use as road pavement materials. However, as sources of these materials become more difficult to obtain, more processed materials such as crushed rock will need to be considered. In addition, materials for other uses in addition to roads could also be considered in the future. DMP and DPLH are currently working on a broader view of needs and sources in developing strategic basic raw materials mapping around major centres. This was beyond the scope of the original SGSS.

The achievements of the SGSS are detailed in Implementation of the State the State Gravel Supply Strategy 1999 to 2012.

3 Land Entry to Access Material

3.1 Introduction

Local Governments generally obtain access to land to extract materials by consultation and agreements with land interest holders. Interest holders can include private landowners, private land leaseholders, public land leaseholders, Aboriginal groups and other government agency managers of land. Public lands are referred to as Crown land and include lands vested for various government or public purposes as well as unallocated Crown land.

Landgate is responsible for maintaining information on the State's private and public lands.

Crown land management authority resides with various agencies, not just DPLH. In other words, Crown land is vested in an Authority which can then enter into a management order with another authority. Enquiries for all Crown land not reserved for conservation should be directed to the Department of Planning, Lands and Heritage. DBCA should be consulted directly for lands vested in the Conservation and Parks Commission. (<https://www.dplh.wa.gov.au/information-and-services/crown-land/submitting-a-crown-land-enquiry>).

Documentation of agreements with land interest holders or DPLH is usually important to confirm the conditions of agreement and avoid misunderstandings and disputes.

It is appropriate to obtain relevant approvals and documentation from management agencies so as to comply with formal requirements such as environmental protection, heritage protection or Crown land disturbance. Contact should be made with the relevant management agency to determine their requirements.

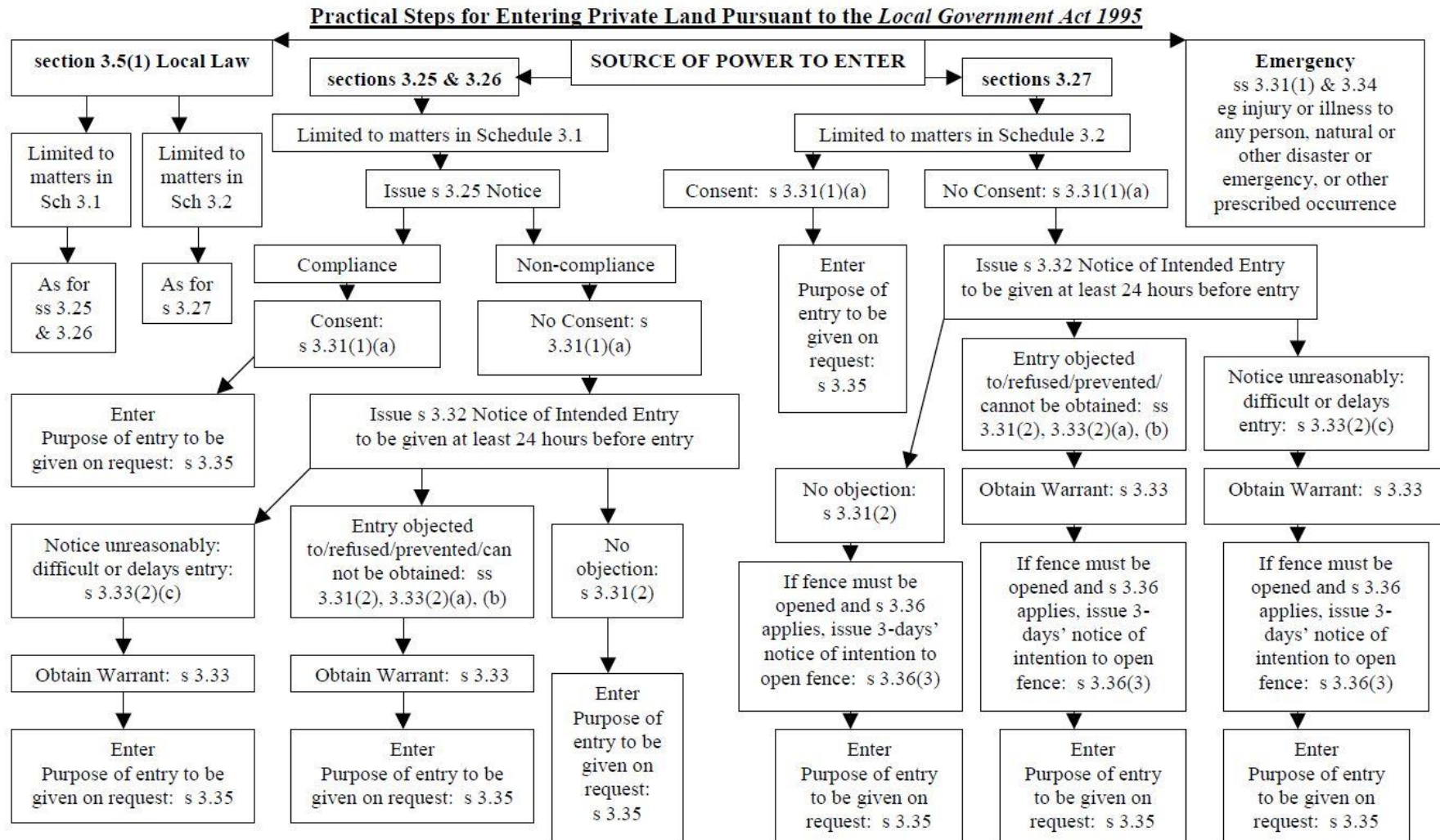
3.2 Local Government Access to Private Land

3.2.1 Powers to enter private land

Local Governments have powers to enter private land and extract materials for public works under the Local Government Act 1995. These powers are laid out in sections 3.27 to 3.32 and Schedule 3.2 – see appendix for extract. Compensation for damage is included under section 3.22. The amount of payment for materials varies considerably in different situations and locations due to many factors.

The Joint Standing Committee on Delegated Legislation of the WA Parliament released a report on the powers of entry and powers to make local laws that affect private land under the Local Government Act 1995. The Committee developed a flow chart that depicts the steps that Local Governments can take when entering private land (see Figure 1). Not all of these powers are suitable for extracting gravel from private land.

Figure 1: Suggested steps for Local Government to enter private land. Source: Joint Standing Committee on Delegated Legislation (2003)



According to the Committee, there are four sources of power for Local Governments to enter private land in the Local Government Act:

1. Through a Local Law – under section 3.5 (1) of the Local Government Act 1995. This power is limited to situations detailed in Schedule 3.1 and Schedule 3.2. Schedule 3.2, Section 3 gives powers to take from private land “any native growing or dead timber, earth, stone, sand, or gravel” that is required to repair a thoroughfare, bridge, culvert, fence or gate.
2. Through a notice issued under Section 3.25 and 3.26 of the Local Government Act. These notices require the land owner or occupier to take some action in relation to their land and empower the Local Government to enter the land and address the issue itself if there is not compliance. These notices are limited to matters detailed in Schedule 3.1, and are not suitable to gain entry to land to acquire building materials.
3. Through Section 3.27 of the Act, which enables a Local Government to take any of the actions detailed in Schedule 3.2 in performing its ordinary functions, on land which is not Local Government land. Actions taken under Section 3.27 do not require the consent of the interest holder, but certain procedures must be followed when consent has not been given. This includes Crown land under pastoral lease (see next section).
4. In emergency circumstances through subsections 3.31(1) and 3.34. This power may be used when there is imminent risk of injury or illness to any person or natural disaster. This power is not suitable for obtaining building materials.

Among the four sources of power to enter private land, Section 3.27 and Schedule 3.2(3) grant Local Government the power to enter for the purposes of extracting building materials. The power to enter land under a local law (Section 3.5) may also be used, and the procedure for entering the land is the same as the procedure for entering under Section 3.27.

3.2.2 General procedure for entering private land

The procedure for entering private land is contained in Sections 3.31-3.33, 3.35 and 3.36 of the Local Government Act.

In the first instance, the Local Government should seek to reach an agreement with the interest holder to extract the gravel, so that consent is provided. If the interest holder does not consent, the Local Government may enter without consent by issuing a Section 3.31 Notice of Intended Entry.

Any Local Government officer entering private land is required to provide information on the purpose of entering that land, including the details of the powers by which the Local Government claims the right to enter.

The Local Government may open a fence around the property in question, when it is not practical to enter through the existing and usual openings in that fence. Before opening the fence, the Local Government must provide notice in writing to the owner or occupier at least three days in advance.

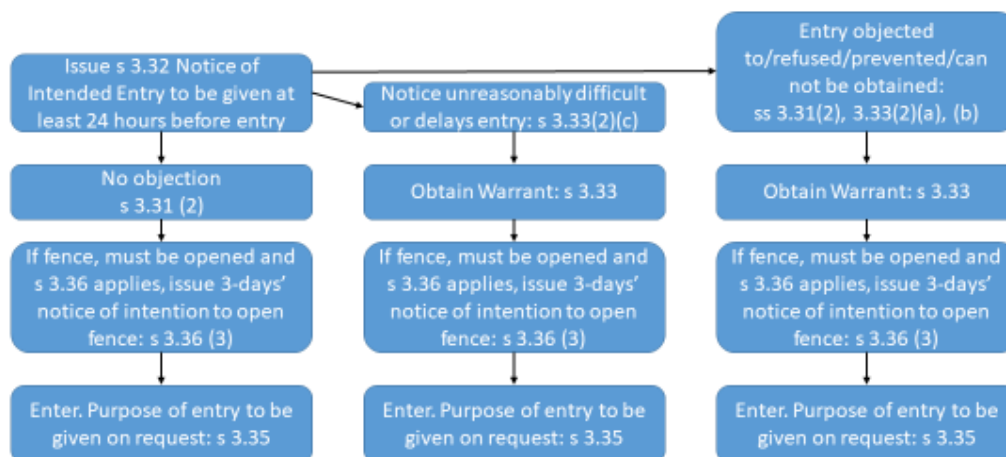
The Local Government must obtain a warrant prior to entry under the following conditions:

- if entry is refused, opposed or prevented;
- if entry cannot be obtained; or
- if the notice can be given without unreasonable difficulty or delay.

This warrant is issued by a justice and must be in a prescribed form, upon being satisfied that one of the conditions listed above has been met. The warrant should specify the purpose for which the land is to be entered, and will remain in force until that purpose has been satisfied.

This procedure is illustrated in Figure 2.

Figure 2: Procedure to enter private land when landowner does not consent



3.2.3 Entry to private land through a local law

In addition to the power to enter land deriving from Section 3.27, Local Governments may make local laws under the Local Government Act, section 3.5(1), covering all matters required for the Local Government to perform its functions.

The procedure for entering land under a local law is the same as that undertaken when using the powers derived from Section 3.27 (power of a Local Government to perform its normal functions on land that is not Local Government land), as detailed above.

3.2.4 Exclusions

Section 3.27 (3) states that the authority excludes “land being used as the site or curtilage of a building or has been developed in any other way, or is cultivated”. However, as a result of the SGSS, (4A) was added that states “....planting pasture on land for grazing does not amount to cultivating the land”.

3.3 Local Government Access to Crown Land

3.3.1 Local Government access to Crown Land subject to a pastoral lease

Under Section 3.27 of the Local Government Act, Local Governments can access Crown land that is subject to a pastoral lease within the meaning of the Land Administration Act 1997, Section 3. A pastoral lease is defined as pastoral lease of Crown land granted under Section 101 or continued under Section 143 of the Land Administration Act 1997.

A pastoral lessee must not use land under the pastoral lease for purposes other than pastoral purposes which includes the following:

- a) the commercial grazing of authorised stock;
- b) agricultural, horticultural or other supplementary uses of land inseparable from, essential to, or normally carried out in conjunction with the grazing of authorised stock, including the production of stock feed; and

c) activities ancillary to the activities mentioned in paragraphs (a) and (b);

The same procedures can be followed as per access to private land.

3.3.2 Local Government access to Unallocated Crown Land

Local Governments who wish to access Crown land that is reserved, declared or otherwise dedicated under the Land Administration Act 1997 will need to approach the Department of Planning, Lands and Heritage (DPLH) to obtain permission.

Local Governments seeking access to unallocated Crown land will also need to approach the DPLH. Under the Land Administration Act 1997, unallocated Crown land is defined as Crown land:

- a) in which no interest is known to exist, but in which native title within the meaning of the Native Title Act 1993 of the Commonwealth may exist; and
- b) which is not reserved, declared or otherwise dedicated under this Act or any other written law.

Access to these last two categories of Crown land is more complex, and if possible, priority should be given to extracting resources on other lands. Local Governments who do require a gravel resource from an area of unallocated Crown land should approach the DPLH through the Crown Land Enquiries page on the DPLH website (<https://www.dplh.wa.gov.au/information-and-services/crown-land/crown-land-enquiries>).

The processing time for such applications will be uncertain, although the DPLH can prioritise requests to meet an urgent need, such as the destruction of a road by extreme weather.

The key consideration in the DPLH's determination will be the effects of native title, and in particular the conditions set out in Section 24KA of the Native Title Act (1993 (Cwth). Considerations will include the impact on native titleholders' rights, the purpose for which the material is being extracted and the quantity of material to be extracted. The purpose for which the material is being sourced (i.e. for road maintenance or re-construction) should be made clear on the application.

On-selling surplus material, or other commercial uses of the material, may result in approval not being granted, and it should be made clear in the application that this will not take place.

3.3.3 Crown land reserved under the CALM Act 1984

Crown land reserved under the CALM Act 1984 is vested with the Conservation and Parks Commission and includes national parks, conservation parks, section 5(1)(g) and 5(1)(h) reserves, nature reserves, State forest and timber reserves. What activities are permitted in these lands is dependent on the objectives for which the land is reserved.

Conservation reserves

National parks, conservation parks, section 5(1)(g) and 5(1)(h) reserves, and nature reserves, are natural areas reserved for the protection of their unique landscape, cultural and/or natural values. They are generally intended to be managed for use that is consistent with the proper maintenance and restoration of the natural environment, the protection of indigenous flora and fauna and the preservation of any feature of archaeological, historic or scientific interest for current future generations.

Although these areas may hold deposits of gravel and are viewed as a potentially economical alternative to materials acquired from commercial pits or freehold lands, these lands are

restricted by specific legislation which may or may not allow for the taking of gravel upon addressing significant restrictions, assessments and approvals. Therefore, it is not appropriate to develop gravel pits on these lands when a feasible alternative source exists. Priority should be given to extracting gravel from pits on freehold, leasehold or unallocated land, with land reserved for conservation viewed as a last resort.

State forest and timber reserves

State forest and timber reserved are managed to achieve the purpose, or combination of purposes, provided for in a management plan. A management plan contains a statement of the policies and guidelines proposed to be followed and a summary of the operations proposed to be undertaken and might include gravel extraction.

Gaining a license to extract gravel from State forest or timber reserves is not a routine approval exercise. It will generally involve prior site investigation, an application requiring detailed /comprehensive documentation for a license to extract the material, a permit to clear native vegetation as detailed in Section 4, rehabilitation requirements, and possible referral to state and federal environmental regulators with potential requirements for environmental offsets. Once all of these factors are taken into account, sourcing gravel from such lands may not be as economical as from other sources.

If gravel is proposed to be extracted from a State forest or timber reserve, the Local Government is required to first consult with DBCA to scope issues, including tenure and purpose of the land, investigation of alternative options, environmental impacts, Aboriginal heritage and native title rights and interests considerations, and dieback management. If the LGA considers it would like to further progress a proposal, it should lodge an application for a five year license with the DBCA. The application should include:

- Documentation summarising the type and quantity demands and the proximity of projects that justify sourcing basic raw materials from CALM Act lands.
- Evidence that existing pits within the locality have been exhausted, or that there is otherwise no available alternative source of gravel within economic cartage distance. This would include an independent geological report summarising potential gravel reserves across all tenure for that locality and a report summarising estimated gravel requirements over five years including dieback free gravel estimates.
- Pit management and rehabilitation plan as per *DBCA - Guidelines for the Management and Rehabilitation of Basic Raw Material Pits*.
- Evidence that other pits on DBCA lands previously used/accessed by the applicant have been successfully rehabilitated.
- Disturbance Approval System application (to be initially discussed with DBCA).
- That the proposed pit is to be sited in a location that will pose minimal risk of the spread of dieback, as detailed in Section 4.
- That the proposed site has been adequately assessed and confirmed not to support significant biodiversity conservation, Aboriginal heritage, recreation or other public values or uses, including submission of associated specialist reports including Aboriginal consultation.
- Offset proposals if native vegetation clearing is involved.
- That the proposed pit is to be sited in a landscape that is adequately represented in the conservation estate, and is of the lowest biophysical value.

- If applicable, evidence that the resource would be used to maintain a road within or adjacent to the CALM Act land, or which would otherwise serve the protection and management of the land.

The following documents are of relevance for Local Governments considering applying for a license to extract gravel from CALM Act lands:

- [DBCA – Guidelines for the Management and Rehabilitation of Basic Raw Material Pits](#)
- [DBCA – Phytophthora Dieback Management Manual 2020](#)
- [Position Statement No. 12 - Basic Raw Materials: state government and local government access to vested lands | Conservation Commission](#)

3.4 Access to Gravel Supplies by State Government Agencies

3.4.1 Main Roads WA

Main Roads WA has powers to enter land and extract materials in the *Main Roads WA Act 1930 and by delegations in the Land Administration Act 1997 s182-186, 195 – 197, 202-205*) (see appendix for extract). This is detailed in Main Roads WA Operational Guidelines 95 'Extracting Road Building Materials from Land in WA'.

3.4.2 Other government agencies

The Parks and Wildlife Service (Department of Biodiversity, Conservation and Attractions) has powers to extract materials from its managed lands for purposes provided for in a management plan.

Some other State Government agencies have powers to enter land under their own Acts or delegated powers under the *Land Administration Act 1997*.

4 Legislative Requirements

All extraction of materials is also subject to other relevant State and Commonwealth legislation, such as:

- Biodiversity Conservation Act 2016
- Environmental Protection Act 1986
- Environment Protection and Biodiversity Conservation Act 1999 (Cth)
- Rights in Water and Irrigation Act 1914
- Native Title Act 1993 (Cth)
- Aboriginal Heritage Act 1972
- Native Title Act 1999 (WA), or
- Specific conditions may apply when operating in proclaimed Public Drinking Water Areas.

Before exercising the rights under the *Local Government Act 1995*, provisions to access land for the purposes of gravel extraction, approvals have to be sought under relevant legislation.

4.1 Native vegetation clearing

If the site intended for gravel extraction contains native vegetation, clearing of this vegetation must be authorised. Some clearing of native vegetation will require approval under three separate pieces of legislation:

Approvals requirements summary:	Clearing Permit under Environmental Protection Act 1986	Application to modify or take under Biodiversity Conservation Act 2016	Approval under the Environmental Protection and Biodiversity Conservation Act 1999
Native vegetation with no threatened species, threatened ecological communities or MNES*			
Native vegetation with State listed threatened species and/or threatened ecological communities, but no MNES			
Native vegetation with MNES and State listed threatened species and/or threatened ecological communities			

*MNES – Matters of National Environmental Significance

Where native vegetation clearing requires approval under the Environmental Protection Act 1986, administered by the Department of Water and Environmental Regulation (DWER) and the Biodiversity Conservation Act 2016, administered by the Department for Biodiversity, Conservation and Attractions (DBCA), applicants are encouraged to liaise directly with both agencies to ensure the agencies are aware of the requirement for the dual process.

Environmental Protection Act 1986

In Western Australia, under the provisions of Part V Division II of the *Environmental Protection Act 1986 (EP Act)*, a clearing permit is required to remove native vegetation unless the clearing is an exempt kind prescribed in the Clearing Regulations, or set out in Schedule 6 of the EP Act. Clearing of native vegetation to access gravel is not exempt under the EP Act provisions. Extending an existing gravel pit might also require a clearing permit as clearing permits are issued for defined time frames and might define the size of the area approved to clear.

Applications to clear native vegetation must be lodged via DWER. Application forms and a clearing fee calculator are available via [DWER's website](#).

DWER's website provide [guidelines](#) on how clearing applications are being assessed, listing the type of information required to facilitate an efficient assessment process. Other useful DWER guides that are relevant to native vegetation clearing permit for gravel extraction include:

- [A guide to preparing revegetation plans for clearing permits](#)
- [Clearing of native vegetation–offset procedure](#).

There are two types of permit available:

- Clearing permit for a single site
- Clearing permit covering multiple gravel sites – collating the necessary information for several sites will take more time than when submitting an application for a single site, but the benefits of this approach are significant, including one permit, one process for reporting and reduced costs when compared with multiple clearing applications.

A requirement to follow best practice dieback hygiene procedures are a standard condition in native vegetation clearing permits issued by DWER. See Appendix for Guideline for Best Practice Management of Dieback in the BRM industry – see

Biodiversity Conservation Act 2016

When vegetation and fauna surveys confirm presence of threatened flora, habitat for threatened fauna or presence of threatened ecological communities, authorisations to disturb threatened species or to modify a threatened ecological community (TEC) are required.

When clearing of native vegetation for gravel extraction is approved under the provisions of the EP Act, the following authorisations are required under the provisions of the Biodiversity Conservation Act 2016:

When authorisation required	Requirement	Relevant information links
Threatened flora present at the site approved to be cleared under the EP Act	Authorisation to take threatened plants: Management Operation Licence	https://www.dpaw.wa.gov.au/plants-and-animals/threatened-species-and-communities/threatened-plants/200-authorisation-to-take-threatened-plants
Fauna to be physically captured to be relocated prior extraction activities	A licence to take fauna	https://wildlifelicencing.dbca.wa.gov.au/
Threatened ecological community present at the site approved to be	Authorisation to modify a TEC	Application to the Minister for authorisation under section 45 of the Biodiversity Conservation Act 2016

cleared under the EP Act		
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Further guidance on how the *Biodiversity Conservation Act 2016* intersect with the *Environmental Protection Act 1986* is available via [DBCAs website](#).

Environment Protection and Biodiversity Conservation Act 1999 (Cth)

In some areas, clearing of vegetation will or is likely to require approval under the provisions of the Commonwealth legislation, the *Environmental Protection and Biodiversity Conservation Act 1999 (EPBC Act)*.

If the proposed native vegetation clearing is likely to have an impact on a matter of national environmental significance, the clearing application may also need assessment and approval under the EPBC Act. Matters of national environmental significance (MNES) are listed under Part 3 Division 1 of the EPBC Act and include:

1. World Heritage Properties;
2. National heritage properties;
3. Wetlands of international importance;
4. Nationally listed threatened species and communities;
5. Listed migratory species;
6. Nuclear actions (including uranium mines)
7. Water resources, in relation to coal seam gas development and large coal mining development.

To identify whether a project requires assessment under the EPBC Act, the following tools can be used:

1. Use the [Protected Matters Search Tool](#) to find out whether there are any listed MNES on the project site or MNES that might be significantly impacted by the proposed activity;
2. Read [the Significant Impact Guidelines 1.1. – Matters of National Environmental Significance](#) to determine whether the proposed action is likely to have a significant impact.

If there is uncertainty around the significance of the proposed action, it is recommended that the proposal is referred to the Commonwealth Department for Environment. Referral information is available at <https://www.environment.gov.au/epbc>.

To increase the efficiency of the regulatory processes, an assessment bilateral agreement process has been set up between the Commonwealths and Western Australia in respect of clearing regulated under Part V Division II of the *Environmental Protection Act 1986*.

To identify whether a specific clearing proposal can be assessed under bilateral agreement, read [A guide to native vegetation clearing processes under the assessment bilateral agreement](#) or contact DWER to seek advice.

4.2 Gravel extraction in proclaimed water management areas

Gravel extraction is listed as a compatible land use in P1, P2 and P3 category Public Drinking Water Supply Areas (PDWSA) ([DWER](#)) subject to the following conditions:

1. A licence under the Rights in Water and Irrigation Act 1914 may be required to abstract groundwater or surface water. More information should be sought from the regional office of DWER.
2. Conditions may apply to the storage of fuels, the depth of excavation in relation to the water table and rehabilitation criteria (see guide on [Rehabilitation of disturbed land in PDWSAs](#));
3. Unless demonstrated that the risk of water contamination is effectively controlled under all circumstances, these facilities should be located outside wellhead protection zones (WHPZs) and reservoir protection zones (RPZs).

Proclaimed Area maps and the Public Drinking Water Source Area maps can be viewed via the DWER website at <https://www.water.wa.gov.au/maps-and-data/maps>.

4.3 Dieback management

Dieback is a major plant disease that thrives in areas of natural vegetation such as the jarrah forest and coastal heaths in the south-west of Western Australia. Both the activity of creating gravel pits and the introduction of road building material such as gravel and sand sourced off site, are the two most common vectors of dieback introduction and spread across the south-west. Dieback, a soil borne fungus, causes permanent and irreversible changes to the vegetation structure when it infests a site, which include reduced numbers and diversity of susceptible plants. Dieback also results in knock-on effects for the remaining plants and animals due to reduced resources, protection and shade at the site.

All agencies who access or require gravel must give consideration to managing dieback hygiene for all activities associated with the requirement of road building materials. The activities of exploration, extraction, storage, transport of the basic raw materials, and rehabilitation of the pits, all pose a dieback risk. Sourcing and protecting uninfested, dieback free gravel reserves is becoming increasingly difficult. Main Roads WA is funding research projects to produce uninfested material from known dieback infested sites.

If gravel is required to be extracted from land reserved under the CALM Act, then a dieback risk assessment and risk management plan should be developed for all phases of the operation. DBCA widely recommends that all agencies adopt these best practice principles when working adjacent to the native vegetation; [DBCA - *Phytophthora Dieback Management Manual*](#) and [Guidelines for the Management and Rehabilitation of Basic Raw Material Pits](#) (see Section 3.3.2).

A Dieback Working Group has been formed to increase awareness of the causes of dieback spread and the impacts, which includes membership from Local Government, DBCA, Main Roads WA, Curtin University and Hanson, a major supplier of basic raw materials. The Working Group's Basic Raw Materials Subcommittee is developing guidelines for managing dieback in the basic raw materials industry, which includes gravel extraction.

The guidelines will be available on the Dieback Working Group website: <https://www.dwg.org.au/>, and Local Government should consult these guidelines in developing their gravel supply plans, once they are made available.

It is recommended that Local Governments plan their gravel requirements and sources well in advance of need, to ensure that sustainably sourced, dieback-free gravel is available to them when required.

4.4 Aboriginal heritage and native title considerations

Aboriginal Heritage Act 1972

The *Aboriginal Heritage Act* (AHA) protects all Aboriginal heritage sites in Western Australia, whether or not they are registered with the Department of Planning, Lands and Heritage. Consent is required from the Minister for Aboriginal Affairs for any activity which will negatively impact Aboriginal heritage sites. The AHA also provides protection for Aboriginal objects.

The Aboriginal Cultural Materials Committee (ACMC) is established under the AHA to represent Aboriginal people on heritage matters. The ACMC evaluates on behalf of the community the importance of places and objects alleged to be associated with Aboriginal persons and makes recommendations and provides advice to the Minister on places and objects which should be preserved or acquired and other matters under the AHA.

In March 2018, the Minister for Aboriginal Affairs commenced a review of the AHA, and new legislation is expected to be introduced into Parliament in 2021.

Consent to certain uses

All land users who wish to use land for a purpose which might excavate, destroy, damage, conceal or alter an Aboriginal site must exercise due diligence in trying to establish whether or not their proposed activity on a specified area may damage or destroy an Aboriginal site. The Government's [Due Diligence Guidelines](#) (linked) assist land users to understand their obligations under the AHA and inform their risk management decisions.

Where land users conclude that impact to a site is unavoidable, the Minister's consent may be sought under section 18 of the AHA to impact the Aboriginal site by giving notice to the ACMC.

For more information on the requirements of the AHA contact the Department of Planning, Lands and Heritage.

Native title

The *Native Title Act 1993* (Cth) (NTA) provides for the recognition and protection of native title rights and interests by which Aboriginal people have maintained connection to their land and waters since sovereignty. The NTA also provides that native title has been extinguished over land that has been subject to particular grants of land tenure, such as freehold and certain types of leases. By contrast, regardless of the underlying land tenure, the AHA applies to all land in Western Australia.

The South West Native Title Settlement is the most comprehensive native title agreement negotiated in Australian history. Presently the commencement of the Settlement has been delayed due to proceedings in the Federal Court. The area covered by the Settlement covers a large number of Local Governments, and is shown in Figure 3.

Figure 3: Map of the South West Native Title Settlement Area



5 Payment for Material, Damage and Rehabilitation

For government agencies, in most circumstances, payments and or rehabilitation required from material extraction operations is completed by agreement with landowners and land interest holders, and does not require formal legal arrangements using legislation. Local Governments and Main Roads WA have policies and practices for payments and negotiations. Government land managers such as the Parks and Wildlife Service have strict requirements for land entry, extraction and rehabilitation by all organisations approaching them to access materials.

For private companies extracting materials, conditions relating to extraction management, environmental care, rehabilitation and payments are set under Extractive Industry licences on private land and Mining Leases on Crown land.

It is important to consider the above requirements for all proposed land entry and land disturbance not just for material extraction but also for investigations and surveys. Even for Exploration Leases on Crown land under the *Mining Act 1978*, the leaseholder is responsible for rehabilitation of disturbed land so consultation before land entry is necessary.

Government agencies including Local Governments can also purchase materials from commercial suppliers at commercial rates. This is commonly done in areas where access to suitable naturally occurring materials is limited or the cost and effort to establish a new material source of their own is impractical or not cost effective.

5.1 Compensation to landowners by Main Roads WA

In 2001, MRWA developed a policy for entering public and private land and paying compensation for damage resulting from extracting of materials. This addressed the previous perceived anomaly between Main Roads WA, which made no payment, and Local Governments which typically paid up to about \$1 per cubic metre for material extracted from private land. This is in addition to rehabilitation costs which are usually covered by the extraction agencies.

The policy is online at www.mainroads.wa.gov.au Building Roads/Standards and Technical/Materials Engineering/Publications/Operational Guideline 95.

5.2 Compensation to landowners by Local Governments

Section 3.22 of the Local Government Act also contains provisions for landowners to be compensated, if they sustain damage through the performance by a Local Government of its functions under the Act. This includes the value of any material taken from the land under the various powers listed above.

Compensation is required to be paid to owners or occupiers of land in fee simple, and for occupiers of land held under lease or conditional terms of purchase from the Crown, except for pastoral or timber purposes.

6 Abbreviations / Acronyms

DWER	Department of Water and Environmental Regulation
DMP	Department of Mines and Petroleum
DPLH	Department of Planning, Lands and Heritage
LG	Local Government
WALGA	Western Australia Local Government Association

7 References

www.mainroads.wa.gov.au/ Building Roads/Standards and Technical/Materials Engineering/Publications.

State Gravel Supply Strategy (1998) on MRWA website

Road Building Material needs (2008)

Implementation of the State Gravel Strategy (2013)

Operational Guideline 95 Extracting material from land in WA (2014)

Operational Guideline 96 Searching for Gravel (2014)

Pits and Quarries (temporarily withdrawn for review 2016) Main Roads WA

Roads 2030 Regional Road Development Strategies (2013/2015), on WALGA website:

<https://walga.asn.au/Policy-Advice-and-Advocacy/Infrastructure/Roads>

DER website information on clearing legislation and regulations:

<https://www.der.wa.gov.au/our-work/clearing-permits/48-guidelines-clearing-permits>

8 APPENDIX: State Gravel Supply Strategy Achievements

8.1 Collection of material source data

An internal database was developed by Main Roads WA with details of road building material sources for all regions in the state which is made available to other government agencies on request with conditions of confidentiality on specific location. This database is continually updated.

8.2 Estimate of material needs

The 1998 SGSS estimated annual gravel supply needs of 5.4 million cubic metres for roadworks for Main Roads WA and Local Governments.

In 2001, WALGA provided estimates of Local Government needs of about 2.2 million cubic metres per year for re-sheeting gravel roads and 0.8 million for reconstructing sealed roads.

These quantities were at the lower end of recommended practice used by the Grants Commission in its Asset Preservation Model.

In 2008, the Roads 2025 Regional Roads Development Strategy (superseded by Roads 2030) was used by Main Roads WA to calculate road building material needs of 5.5 million cubic metres per year for those road improvement projects, and a report presenting this data was included on the Main Roads WA website. Roads 2030 covers State and Local Government projects planned up to 2030 but does not include maintenance needs, or other roads such as Parks and Wildlife Service roads or private roads. Projects in Roads 2030 are dependent on funding.

In 2015, the Parks and Wildlife Service confirmed total gravel needs for roads in its estate at 350,000 cubic metres per year and proposed a strategy to re-gravel 15% of its 5,580 km of strategic gravel roads over 10 years. This would require about 100,000 cubic metres of gravel per year, but funding for this reduced level of work was not guaranteed.

8.3 Reservation of material sources

The process to reserve key material resources was followed by Main Roads WA to meet reservation requirements for three initial sites. This provided a model for future reservations but highlighted the long period of time required for completion (in the order of 3 years), and the need to also employ other mechanisms to protect sources. These other mechanisms can include measures under the *Mining Act 1978*, *Land Administration Act 1997* and agreements with other agencies and Aboriginal groups.

8.4 Environmental protection

Protection of the environment is now well imbedded within material extraction processes throughout government and industry. The SGSS contributed to this by assisting in the documentation of these processes.

8.5 Incomplete Actions from the State Gravel Supply Strategy

8.5.1 Protect material sources

Reserving land on which materials can be sourced remains a key action yet to be completed.

Reserving such land is a slow and expensive process, which is impractical to protect even a moderate number of sites in a reasonably short time.

Temporary protection or security of land tenure of material sources during investigation, planning, and pit preparation are not clearly covered by legislation. The *Mining Act 1978*, the *Land Administration Act 1997*, the *Local Government Act 1995* and the *Planning Act* have sections which address security of tenure but are inconsistent in wording or application.

On Crown land, private companies can secure land for basic raw materials for a long period by mining tenements issued by DMIRS under the *Mining Act 1978*, but such leases are not usually issued to government agencies. For areas of crown land that are public reserves, decisions on whether to provide consent for mining of basic raw materials need to be considered by the Minister for Mines and Petroleum as well as the Minister responsible for the affected reserve and in certain cases the Conservation and Parks Commission.

On private land, materials can be extracted by private companies by obtaining an Extractive Industries Licence through the Department of Planning, and Local Governments. However, Local Governments or State Government agencies are not usually issued these licences.

Local Governments and some State Government agencies can use the *Local Government Act 1995* or the *Land Administration Act 1997* to temporarily occupy land to extract materials but security of tenure during planning for extraction is not clear. In the past there have been cases where private companies have sought to access materials planned for use by government agencies and this has caused delays to extraction or legal action.

8.5.2 Payment of compensation for damage

A key inconsistency between Acts relates to payment of compensation for damage. This continues to create issues with landowners. From a private landowner viewpoint, the difference between MRWA or a Local Government taking gravel is not apparent so they do not see the logic of receiving different payments.

9 APPENDIX: Extracts from the Local Government Act 1995

3.27. Particular things local governments can do on land that is not local government property

- (1) A local government may, in performing its general function, do any of the things prescribed in Schedule 3.2 even though the land on which it is done is not local government property and the local government does not have consent to do it.
- (2A) In subsection (1) land includes Crown land the subject of a pastoral lease within the meaning of the Land Administration Act 1997 1997 section 3.
- (2) Schedule 3.2 may be amended by regulations.
- (3) If Schedule 3.2 expressly states that this subsection applies, subsection (1) does not authorise anything to be done on land that is being used as the site or curtilage of a building or has been developed in any other way, or is cultivated.
- (4A) For the purposes of subsection (3), planting pasture on land for grazing does not amount to cultivating the land.
- (4) Nothing in subsection (3) prevents regulations amending Schedule 3.2 from stating that subsection (3) applies, or excluding its application, in relation to a particular matter.

[Section 3.27 amended by No. 17 of 2009 s. 8]

Subdivision 3 — Powers of entry

3.28. When this Subdivision applies

The powers of entry conferred by this Subdivision may be used for performing any function that a local government has under this Act if entry is required for the performance of the function or in any other case in which entry is authorised by this Act other than by a local law.

3.29. Powers of entry are additional

The powers of entry upon land conferred by this Subdivision are in addition to and not in derogation of any power of entry conferred by any other law.

3.30. Assistants and equipment

Entry under this Subdivision may be made with such assistants and equipment as are considered necessary for the purpose for which entry is required.

3.31. General procedure for entering property

- (1) Except in an emergency or if the entry is authorised by the warrant of a justice, entry by or on behalf of a local government on to any land, premises or thing is not lawful unless —
 - (a) the consent of the owner or occupier has been obtained; or
 - (b) notice has been given under section 3.32.

- (2) If notice has been given under section 3.32, a person authorised by the local government to do so may lawfully enter the land, premises or thing without the consent of the owner or occupier unless the owner or occupier or a person authorised by the owner or occupier objects to the entry.
- (3) The powers conferred on a local government under this section may be exercised instead of the powers conferred under the Public Works Act 1902 and are not subject to any qualification or restriction by any provision of that Act.

3.32. Notice of entry

- (1) A notice of an intended entry is to be given to the owner or occupier of the land, premises or thing that is to be entered.
- (2) The notice is to specify the purpose for which the entry is required and continues to have effect for so long as that requirement continues.
- (3) The notice is to be given not less than 24 hours before the power of entry is exercised.
- (4) Successive entries for the purpose specified in the notice are to be regarded as entries to which that notice relates.

Schedule 3.2 — Particular things local governments can do on land even though it is not local government property

[Section 3.27(1)]

1. Carry out works for the drainage of land.
2. Do earthworks or other works on land for preventing or reducing flooding.
3. Take from land any native growing or dead timber, earth, stone, sand, or gravel that, in its opinion, the local government requires for making or repairing a thoroughfare, bridge, culvert, fence, or gate.
Section 3.36 applies.
Section 3.27(3) applies.
4. Deposit and leave on land adjoining a thoroughfare any timber, earth, stone, sand, gravel, and other material that persons engaged in making or repairing a thoroughfare, bridge, culvert, fence, or gate do not, in the local government's opinion, require.
Section 3.36 applies.
Section 3.27(3) applies.
5. Make a temporary thoroughfare through land for use by the public as a detour while work is being done on a public thoroughfare.
Section 3.36 applies.
Section 3.27(3) applies.
6. Place on land signs to indicate the names of public thoroughfares.
7. Make safe a tree that presents serious and immediate danger, without having given the owner the notice otherwise required by regulations.
8. Obliterate graffiti that is visible from a public place and that has been applied without the consent of the owner or occupier.

[Schedule 3.2 amended by No. 17 of 2009 s. 47.]

3.22. Compensation

- (1) If a person who is —
 - (a) the owner or occupier of land granted in fee simple; or
 - (b) the occupier of land held under lease or on conditional terms of purchase from the Crown, except for pastoral or timber purposes,

sustains damage through the performance by a local government of its functions under this Act, the local government is to compensate the person if the person requests compensation unless it is otherwise expressly stated in subsection (5) or in Schedule 3.1 or Schedule 3.2.
- (2) Despite subsection (1), regulations amending Schedule 3.1 or Schedule 3.2 may exclude or limit the obligation of a local government to pay compensation for a particular matter.
- (3) The assessment of damage for which compensation is to be paid is to include the value of any material taken under Subdivision 2.
- (4) A dispute about the amount of compensation is to be determined by arbitration in accordance with section 3.23.
- (5) Compensation is not payable for damage sustained through a local government —
 - (a) draining water onto land to the extent that the water follows a natural watercourse; or
 - (b) closing or restricting the use of a thoroughfare under section 3.50 or a power given by any other written law; or
 - (c) performing functions under section 3.51(2)(b); or
 - (d) performing any other prescribed function.
- (6) This section does not limit section 9.57.
- (7) Regulations may —
 - (a) prescribe the time within which compensation may be claimed and procedures for making claims;
 - (b) make provision as to how compensation for damage is to be assessed.

[Section 3.22 amended by No. 64 of 1998 s. 14(2).]

5. Rights to minerals, petroleum, geothermal energy etc., application of Act to

- (1) This Act does not —
 - (a) apply to the registration of rights over Crown land in respect of minerals, petroleum, geothermal energy or geothermal energy resources; or
 - (b) prevent or otherwise affect the system of registration under other Acts of mining, petroleum or geothermal energy rights in respect of Crown land.
- (2) In subsection (1) —

geothermal energy and **geothermal energy resources** have the same meanings as they have in the *Petroleum and Geothermal Energy Resources Act 1967*.

[Section 5 amended by No. 35 of 2007 s. 98(4).]

5A. Position on Earth, determining

- (1) If for the purposes of this Act it is necessary to determine the position on the surface of the Earth of a point, line or area, that position is to be determined by reference to the prescribed Australian datum.
- (2) Regulations that prescribe a datum for the purposes referred to in subsection (1), or amend that datum or prescribe another datum to replace that datum, may make any transitional or savings provisions that are necessary or convenient to be made.
- (3) Regulations referred to in subsection (2) may modify or otherwise affect the operation of this Act.

[Section 5A inserted by No. 54 of 2000 s. 4.]

10 APPENDIX: Extracts from the Land Administration Act 1997

Part 9, Division 4 — Entry on to land

182. Entry for feasibility study

- (1) If it appears to the Minister that it may be necessary to use any land for a proposed public work for which the Minister is authorised to take interests in land, the Minister may authorise a person —
 - (a) to enter on that land; and
 - (b) to do anything necessary in order to study the feasibility of the proposed public work.
- (2) The Minister or person authorised must, before entering on any land under this section, give to the principal proprietor, the occupier, and to the holders of any native title rights and interests, not less than 30 days notice in writing, giving a description of the area of the land to be entered upon, a description of what is proposed to be done for the feasibility study, and the time that it is expected to take.

184. Land in notice of intention, entry of for inspection, surveys etc.

- (1) At any time after the registration of a notice of intention, a person authorised in writing by the Minister may at all reasonable times enter on land included in the notice for the purpose of inspecting the land or making an assessment of compensation payable for the taking of interests in the land.
- (2) At any time after the registration of a notice of intention, a person authorised in writing by the Minister may at all reasonable times enter on land included in the notice and do anything necessary or convenient for the surveying of the land for the purposes of the public work.
- (3) The Minister or person authorised must, as far as is practicable, before entering on any land under this section give to the principal proprietor, the occupier, and to the holders of any native title rights and interests, not less than 48 hours notice in writing, describing the area of land to be entered on and the purpose of the entry.

185. Land may be occupied temporarily to construct etc. public work

- (1) The Minister may authorise a person to occupy and use any land temporarily for the purpose of constructing or repairing any public work, and a person so authorised may —
 - (a) take stone, gravel, earth and other materials from the land; and
 - (b) deposit any such material on the land; and
 - (c) make and use temporary roads; and
 - (d) manufacture bricks or other materials; and
 - (e) erect temporary workshops, sheds and other buildings.
- (2) Property in anything deposited, made or erected under this section remains with the Minister.
- (3) Subject to subsection (4), the Minister or person authorised must, before the land is used or occupied under this section, give to the principal proprietor or occupier of the land, and to the holders of any native title rights and interests in the land, not less than 7 days notice in writing, and must state in the notice the use proposed to

be made of the land and an approximate period during which the use is expected to continue.

- (4) If the Minister is satisfied that the situation is sufficiently urgent, the notice period may be shortened or the land may be occupied before notification has been given.

186. Entry etc. before land taken in certain circumstances

- (1) If the Minister is satisfied that —
- (a) it is necessary to use any land for a proposed public work for which the Minister is authorised to take interests in land; and
 - (b) because of the urgency of the work or the difficulty in tracing the proprietors of the land, it is unreasonable or impractical to delay entry onto the land until the land has been taken in accordance with this Part,

the Minister may authorise a person —

- (c) to enter on the land; and
- (d) to do anything necessary in order to study the feasibility of the proposed public work; and
- (e) to do anything necessary as preliminary or ancillary to the undertaking, constructing, or providing of the public work; and
- (f) to carry out the public work,

in all respects as if the necessary taking order had been made for the purposes of the public work.

- (2) This section applies whether or not a notice of intention has been issued in relation to the land, and whether or not the land has been entered on under any other section.
- (3) The Minister or person authorised must, as far as is practicable, before entering on any land under this section —
- (a) give to the principal proprietor, the occupier, and to the holders of any native title rights and interests, not less than 7 days notice in writing, giving a description of the area of the land to be entered upon, a description of what is proposed to be done, and the time that it is expected to take; and
 - (b) advise the persons mentioned in paragraph (a) of the effect of this section and the procedures under this Part and Part 10 for the taking of land, payment of purchase money or compensation for land taken, rights of appeal or review and rights as to the future disposition of land taken by agreement or compulsorily taken, unless they have already been given that advice.
- (4) As soon as practicable after any land has been entered on under this section, the Minister must determine the interests in the land which it is necessary to take.
- (5) On the making of a determination under subsection (4), the Minister may make an appropriate taking order in relation to the land as if section 177 had been satisfied, and as if the determination were a notice of intention.

[Section 186 amended by No. 55 of 2004 s. 567.]

Division 6 — General provisions

195. Easement in gross in favour of State etc., creation of etc.

It is possible, and is deemed always to have been possible —

- (a) to create in favour of the State of Western Australia or in favour of a State instrumentality, statutory body corporate or local government, an easement without a dominant tenement; and
- (b) to annex to or make appurtenant to an easement, another easement or the benefit of a restriction as to the user of land.

196. Public access easement, creation of etc.

- (1) An easement created under section 195 may be specified to be a public access easement.
- (2) A public access easement is a right of way for the use and benefit of the public at large.
- (3) An interest in land cannot be taken under this Part for the purpose only of creating a public access easement.
- (4) Subject to subsection (3), a public access easement is a public work for the purposes of this Part and Part 10.
- (5) A public access easement may be limited in any way, including, for example —
 - (a) limitations on use by vehicles;
 - (b) limitations by time, so that the right may only be exercised between particular hours, at particular times of year, or on the occurrence of particular events.
- (6) A public access easement is not a public right of way for the purposes of section 68 of the *Transfer of Land Act 1893*.
- (7) For the purposes of the *Occupiers' Liability Act 1985*, the Crown is not, and a local government is not, an occupier of the land over which a public access easement is granted.
- (8) Any covenants in a deed creating a public access easement are binding on successors in title to the covenantor, unless the deed provides otherwise.
- (9) A public access easement in favour of the State of Western Australia may be varied or surrendered on behalf of the State by a deed made by the Minister responsible for the administration of the *Planning and Development Act 2005*.

[Section 196 amended by No. 38 of 2005 s. 12.]

197. Person refusing to give up possession etc. of land, Minister's powers in case of

- (1) If the Minister is authorised because of a taking order or under Division 4 to enter on, take possession of or use any land, and the proprietor or occupier of the land, or any other person, refuses to give up possession or hinders the Minister or any person appointed in writing by him or her, the Minister may issue a warrant to the sheriff to deliver possession of the land to the person appointed in the warrant to receive possession, and, on receipt of the warrant, the sheriff must deliver possession of any such land accordingly.
- (2) The costs of the issue and execution of such a warrant, to be determined by the sheriff, must be paid by the person refusing to give possession, and —
 - (a) if any compensation is payable to the person, the amount of the costs are to be deducted from the compensation; and
 - (b) any excess costs remaining after the application of paragraph (a) which are not paid by the person on demand are to be levied by distress upon the goods and chattels of the person.

- (3) A warrant must be issued by any Justice of the Peace for the purposes of subsection (2)(b) upon application by any person appointed for the purpose by the Minister.

198. Fences, removal of by acquiring authority restricted

Nothing in this Act permits an acquiring authority to remove any fences without making adequate provision for the security of the land fenced, except by agreement.

199. Obstructing workers, causing damage etc., offence etc.

- (1) A person must not wilfully and without lawful excuse —
- (a) obstruct or interfere with any engineer, architect, surveyor, overseer, workman, or other person in the performance of any duty or in doing any work which he or she has authority to do under this Part; or
 - (b) obstruct, interfere with, damage, destroy or remove anything constructed, provided or done, under this Part; or
 - (c) damage, destroy or remove any fence on land entered on or occupied under this Part.

Penalty: \$1 000.

- (2) The cost of any repair or reinstatement or the clearing of any obstruction necessitated by an action referred to in subsection (1) is recoverable by the Minister from the person in a court of competent jurisdiction.

Part 10 — Compensation

Division 1 — Persons entitled to compensation

202. Owners of interests in land taken, entitlement of

- (1) Every person having any interest in land which is taken under Part 9 is entitled, subject to this Part, to compensation for the interest from the acquiring authority.
- (2) A person whose interest in the land —
- (a) is not a native title interest; and
 - (b) is not duly registered or notified in the Department or Registry of Deeds,
- is not entitled to any compensation under this section if —
- (c) another person has applied for and obtained compensation in respect of the same land; and
 - (d) at the time the compensation was awarded, the acquiring authority had not received written notice of the unregistered interest from the person compensated or some other person.
- (3) No compensation is payable under this section for land transferred under section 75 other than in respect of —
- (a) lawful improvements made to the land since the transfer; or
 - (b) consideration paid for the transfer of the land.

- (4) In subsection (2)(b) —

Department means the department of the Public Service principally assisting in the administration of the TLA.

[Section 202 amended by No. 28 of 2006 s. 378.]

203. Person suffering damage from entry to land, entitlement of

- (1) A person holding any interest in any land, or lawfully occupying the land, who suffers damage by reason of any entry on or occupation of the land, or the removal of any material, under Division 4 of Part 9, is entitled, subject to this Part, to compensation for the damage from the acquiring authority if the land is not subsequently taken.
- (2) No compensation is payable under this section in respect of any entry or occupation under Division 4 of Part 9 unless some person having an interest in the land gives notice in writing to the acquiring authority during the entry or occupation concerned that the person will require compensation.
- (3) Compensation paid under this section in respect of any land must not exceed the amount that would have been payable in respect of the land had the land been taken.

204. Management body, entitlement of for loss of use of structures etc.

- (1) If —
 - (a) a taking order includes land subject to a management order and the management body is not an instrumentality of the State; and
 - (b) as a result of the order, the management body will lose the use of structures erected or improvements made by the management body on the land in accordance with the terms of the management order,the management body is entitled to compensation from the acquiring authority for the depreciated value of those structures and improvements.
- (2) A management body is not otherwise entitled to compensation for the revocation or variation of the management order by the taking order.

205. Mine, compensation for damage to etc.

If an interest in land taken under Part 9 is held under any Act relating to the use of land for mining purposes, the holder of the interest is only entitled to claim compensation for actual loss sustained by reason of the taking through damage to a mine on the land, or the works connected with a mine.

11 APPENDIX: Current Annual Use of Road Pavement Material

Notes:

The road pavement material is that used for pavement construction and consists of sub base, base-course and sealing aggregate. Materials not included in this report are sand fill, embankment material, rock armour protection, concrete, bitumen and asphalt.

Construction materials are sometimes measured in cubic metres or in tonnes. The following data has been shown in tonnes. Where quantities were reported in cubic metres, the data was converted to tonnes using a nominal conversion factor of 1.5 tonnes per cubic metre.

The quantities are for construction and maintenance unless otherwise stated.

The data was provided by Local Governments in response to a questionnaire in 2016, however not all agencies responded so the data is incomplete as indicated by blanks in the tables.

The lengths of roads shown are from start to finish of the road. There is no allowance for measurement of individual lanes or lanes in multi-lane roads such as highways and freeways.

11.1 Local Governments

Local Government	Length of local roads (km)	Road building material usage 2014/15 (tonnes)			
		Where originally reported as m ³ , multiplied by 1.5 to give estimated tonnes.			
		Natural gravels	Limestone	Crushed rock-base	Sealing aggregate
Albany (C)	1703	75,000	12,000		
Armadale (C)	789		4000	6000	
Ashburton	2509	429,000			375
Augusta Margaret River	1261				
Bassendean (T)	96				
Bayswater (C)	349		100		
Belmont (C)	260	2000	475		
Beverley	748				
Boddington	356	10,215			390
Boyup Brook	1034				
Bridgetown Greenbushes	824	11,200			450
Brookton	537	12,000			600
Broome	818				
Broomehill Tambellup	976	60,600			1250
Bruce Rock	1175				
Bunbury (C)	329				
Busselton (C)	1236	20,000			900
Cambridge (T)	174		1400		
Capel	517	5802	401	52	4681
Carnamah	701				
Carnarvon	1552				
Chapman Valley	885				
Chittering	439	3180			400
Claremont (T)	48				
Cockburn (C)	837		2774	1071	60
Collie	485				
Coolgardie	1276				
Coorow	858	42,504			915
Corrigin	1098				
Cottesloe (T)	49			225	
Cranbrook	1092	112,500			3000

Local Government	Length of local roads (km)	Road building material usage 2014/15 (tonnes)			
		Where originally reported as m ³ , multiplied by 1.5 to give estimated tonnes.			
		Natural gravels	Limestone	Crushed rock-base	Sealing aggregate
Cuballing	570	14,250			1437
Cue	805				
Cunderdin	806	18,900			2800
Dalwallinu	1977				
Dandaragan	1389				
Dardanup	483				
Denmark	951				
Derby West Kimberly	2009				
Donnybrook Balingup	743	29,500	500	150	1050
Dowerin	946				
Dumbleyung	1003				
Dundas	1167				
East Fremantle (T)	37				
East Pilbara	3789				
Esperance	4688				
Exmouth	298				
Fremantle (C)	195	60	100	500	
Fremantle – Rottneest	46				
Greater Geraldton (C)	2126				
Gingin	921				
Gnowangerup	1037	37,500			1706
Goomalling	593				
Gosnells (C)	787		7434	7017	245
Halls Creek	1597				
Harvey	1044				
Irwin	453				
Jerramungup	1174	135,000	1500		1800
Joondalup (C)	1046	9075			
Kalamunda	662				
Kalgoorlie Boulder (C)	1766	129,200		1690	
Karratha (C)	699	36,300			100
Katanning	712				
Kellerberrin	949				
Kent	1327	45,000			750
Kings Park	13				
Kojonup	1148	37,500			1125
Kondinin	1350	140,250		750	2175
Koorda	1110	62,940			2790
Kulin	1440				
Kwinana (C)	392	150	1760	1999	
Lake Grace	2289				
Laverton	4567				
Leonora	1435				
Mandurah (C)	705				
Manjimup	2154	3300		150	1650
Meekatharra	2614				
Melville (C)	538				
Menzies	2121				
Merredin	1307	90,000			3250
Mingenew	453	60,000			127,500
Moora	968	90,000			3200
Morawa	977				
Mosman Park (C)	52				
Mt Magnet	672				
Mt Marshall	1732				
Mukinbudin	927				

Local Government	Length of local roads (km)	Road building material usage 2014/15 (tonnes)			
		Where originally reported as m ³ , multiplied by 1.5 to give estimated tonnes.			
		Natural gravels	Limestone	Crushed rock-base	Sealing aggregate
Mundaring	755				
Murchison	1956	58,950			549
Murray	954	18,545	29,600		1917
Ngaanyatjarraku	1604				
Nannup	817	15,150		750	500
Narembeen	1413				
Narrogin (T)	806				
Nedlands (C)	159				
Northam	760				
Northampton	1151				
Nungarin	510				
Peppermint G	9				
Perenjori	1625	97,500			1040
Perth (C)	98				675
Pingelly	572	25,500		900	375
Plantagenet	1532	59,100			482
Port Hedland (T)	928				
Quairading	910				
Ravensthorpe	1343				
Rockingham (C)	1032		2700	3940	550
Rottnest (Cockburn)	46				
Sandstone	989	45,000			
Serpentine JD	774		18,000	24,000	
Shark Bay	573				
South Perth (C)	201				
Stirling (C)	1060		6800	3300	650
Subiaco (C)	119				
Swan (C)	1515				
Tammin	501				
Three Springs	696	30,600			390
Toodyay	646	10,485			1126
Trayning	763	70,150			733
Upper Gascoyne	1979				
Victoria Park (T)	173	0	0	0	Used only asphalt
Victoria Plains	825				
Vincent (C)	179		473	3000 recycled	
Wagin	788	32,850			3273
Wandering	509	30,000			742
Wanneroo (C)	1550		28,575	1305	150
Waroona	437	6204	1863		900
West Arthur	871	35,175			1975
Westonia	881	37,800			1050
Wickepin	874	30,000			1500
Williams	502				
Wiluna	2176				
Wongan Ballidu	1324	14,400			
Woodanilling	529				
Wyalkatchem	735				
Wyndham East Kimberley	1557	31,540			
Yalgoo	1216				
Yilgarn	2858	53,500			3730
York	780				
Christmas Island	136		200		100
Cocos Keeling Is	28				
Totals from 63 responses from 140 LGs		2,425,375	120,655	56,799	187,006
Extrapolated total for 140 LGs		5,389,722	268,122	126,220	415,569

11.2 Main Roads WA

Following is data from the MRWA Annual Report 2015 with regional amendments.

Regions	Length of roads (km)	Pavement material usage (tonnes)			
		Natural gravels	Limestone	Crushed rock-base	Sealing Aggregate
All	18,497 (all)	1,651,175	119,482	375,104	44,178

Region	Length of roads (km)	RBM usage (tonnes)	Maintenance total in RBM usage if known (tonnes)	Common Source issues
Kimberley	2128	335,643	90,000	Mining leases Aboriginal land
Pilbara	2975	190,109		Mining leases Aboriginal land
Midwest	3718	87,227		Aboriginal land Non-standard material (Gascoyne)
Goldfields Esperance	2486	85,487		Mining leases
Wheatbelt	3011	562,848		Developed agricultural land
Great Southern	1628	287,826	45,868	Extensive conservation land
South West *	1691	272,168	0	Extensive conservation land
Metro	860	368,631		Limited access to natural material
Total	18,497	2,189,939		

* South West data based on average needs up to 2025. Maintenance excluded.

11.3 Department of Parks and Wildlife (2015)

Region	Length of roads (km)	RBM usage per year (tonnes)	Number of reserves	Source issues
Kimberley		45,000		
Pilbara		75,000		
Midwest		45,000		
Goldfields		1,500		
Wheat belt		3,000		
South West		30,000		
Southern Forest		60,000		
South Coast		30,000		
Swan		75,000		

11.4 DMP - Construction Materials from Mining Leases (2015)

Local Government	Aggregate (tonnes)	Gravel (tonnes)	Limestone whole state (tonnes)	Rock (tonnes)	Sand whole state (tonnes)
Roebourne	772,104	4,391			
Derby – West Kimberly	150	4,168		54	
Wyndham – East Kimberly	26,008	16,977			
Exmouth	6,213				
Ashburton	144,999	16,123			
East Pilbara	436,758				
Broome	105,810	1,614		2,796	
Port Hedland Town	156,816			671,340	
Coolgardie	39,371	32,729			
Leonora	73,968	1,952			
Kalgoorlie - Boulder		32,055		152,688	
Coorow		3,044			
Kalamunda		44,624			
Total	1,762,198	157,676	1,007,099	831,444	4,933,035

11.5 Basic Raw Materials from Extractive Industry Licences (2015)

Region	Quantity (tonnes)	Number of Licences	Source Issues	
Kimberley				
Pilbara				
Midwest				
Goldfields				
Wheat belt				
South West				
Great Southern				
Total	1,144,900			

Note: Total as reported is from 4 of 63 Local Government responses out of a total of 140 surveyed (Rottnest and Kings Park excluded from total).
Total is mostly limestone.

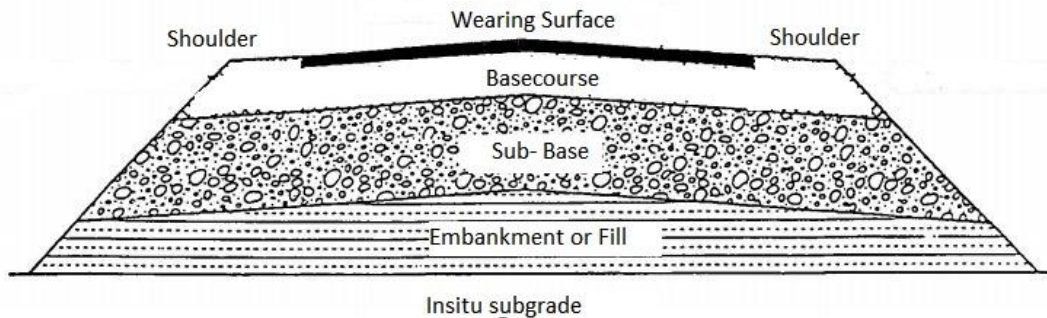
11.6 Estimate of Total Quantities Used From All Sources

Organisation	Quantity (tonnes)	Notes
Local Government	6,199,633	Extrapolated total from 63 to 140 local governments
Main Roads WA	2,189,939	Material for maintenance mostly not included
Parks and Wildlife Service	364,500	
DMP mining leases	2,926,973	Not all used on public roads
Private extractive licences	1,144,900	Reported from 63 LGs. Not extrapolated. Not all used on public roads.
Total	12,825,945	For gravels, limestone, crushed rock-base and sealing aggregate.

12 APPENDIX: Road Structure

Gravel is described as a naturally occurring material which is suitable for use as a base (including shoulders) or sub-base for construction. A typical road structure is depicted in Figure 4.

Figure 1: Typical Road Structure



12.1 In situ Subgrade

Roads are constructed on in situ material or subgrade. Usually the top level of the natural in situ material is removed because it contains structurally unsound material such as organic material, sticks, leaves and weathered soil. On low-level ground, natural soil is usually imported to raise the road to improve road drainage and prevent water entering the road structure. This imported material is sometimes still called subgrade but if the imported layer thickness is substantial (more than 300 mm) then it is often called embankment or fill.

Subgrade is usually of insufficient bearing strength to support vehicle traffic without rutting or shearing. Higher quality base and or sub base material is needed to be laid above the subgrade to provide a stable structure for traffic.

12.2 Embankment or Fill

Many lengths of road are constructed above the natural ground level by importing material which is called embankment or fill. This material can be the same material as the subgrade or can be imported from sources some distance away and be different material. Fill can be used for different purposes, commonly to keep the road close to level, or for improved drainage to prevent water ingress into the pavement. Designers usually aim to minimise importation of extra material or removal of unnecessary material. To achieve this balance, material excavated from road cuttings through hills is transported as fill to low areas of the road alignment to maintain a consistent road level with minimum steep gradients.

12.3 Sub base

Sub base material has greater bearing strength than subgrade but is unsuitable as base-course if it is of insufficient bearing strength as base-course or is too coarse or too fine or otherwise unsuitable as a running surface, or unsuitable to seal with bitumen. Sub base is typically 100-150 mm thick and is used to minimise the thickness of expensive base-course material required to meet the structural pavement design.

12.4 Base-course

Base-course material is selected with specific properties to complete a stable pavement structure to support traffic with minimum rutting or deformation, and to provide a smooth surface for a comfortable ride for vehicles. If it is to be sealed with a bituminous surfacing, which is very expensive, its quality is tightly controlled with rigid specifications. Some variations to the rigid specifications can be accepted if previous performance of the material used in the same environmental and construction conditions demonstrated its suitability.

12.5 Wearing Surface or Running Surface

The wearing surface or running surface can be composed of in situ soil, imported soil, gravel, bitumen with imbedded sand/crushed stone, or bituminous concrete (commonly called asphalt or hotmix in Australia). The type of surface is dependent on the amount and nature of traffic and the funds available to construct the road. Rural roads in WA are commonly unsealed with an imported gravel base running surface, or bitumen sealed with a single coat crushed rock layer. Town and city roads and major rural highways and freeways are often surfaced with bituminous concrete.

A description of typical naturally occurring road pavement construction materials and techniques for locating sources is documented on the MRWA website at www.mainroads.wa.gov.au/building_roads/standards_and_technical/materials_engineering/publications/guidelines/operational_guideline_96, Searching for Gravel

12.6 Quantities of Material for Road Construction

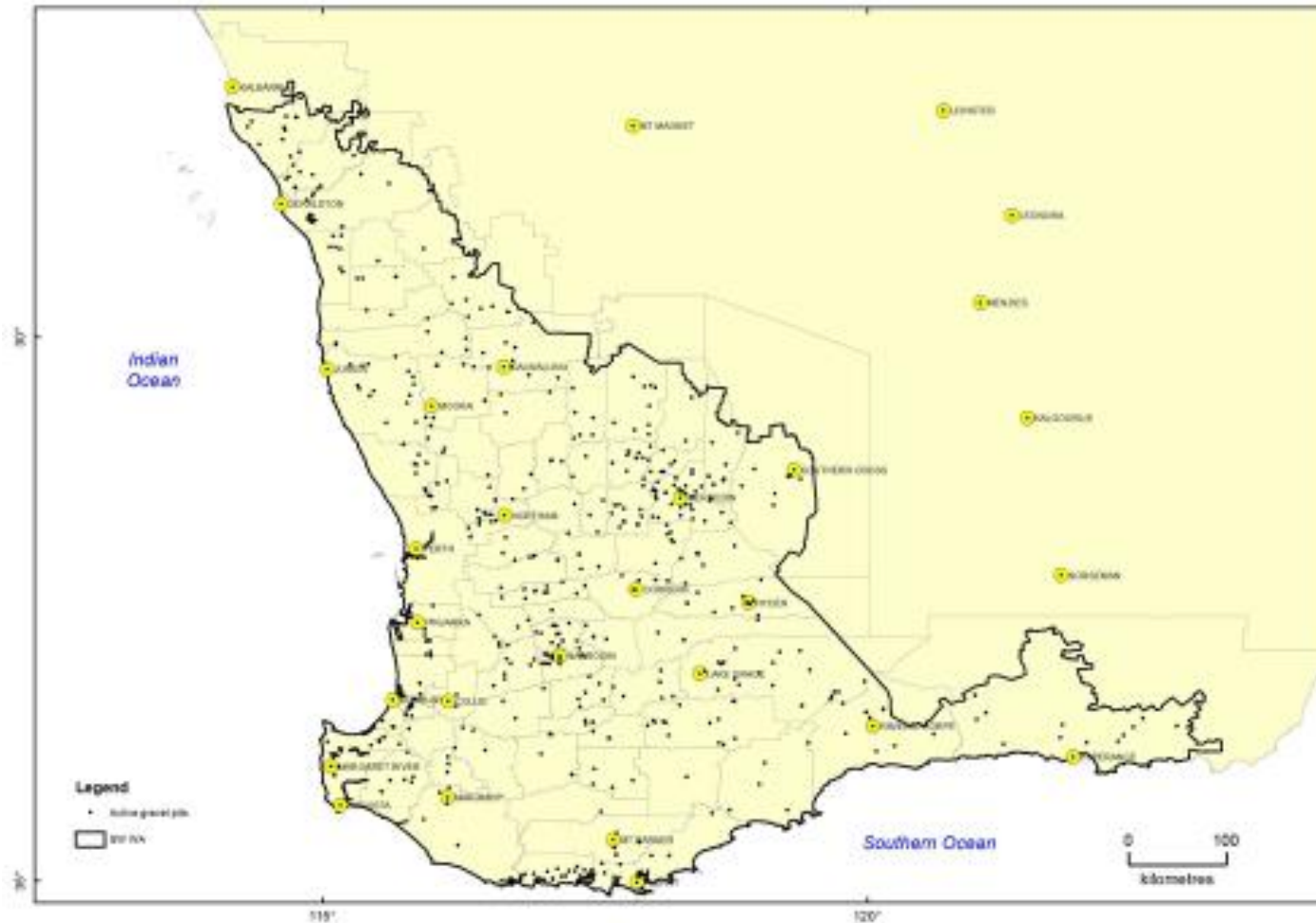
The quantity of road construction material needed per kilometre of road depends upon the design of the road type for the traffic usage. A typical 2-lane rural gravel road of nominally 7m width and 100mm thickness of pavement, requires about 700m³ of compacted gravel per kilometre, equivalent to about 1250m³ of loose gravel allowing for bulking and wastage.

Other classes of roads such as bitumen sealed roads, or rural highways and freeways usually require considerably more material per kilometre.

12.7 Quantities of Material for Road Maintenance

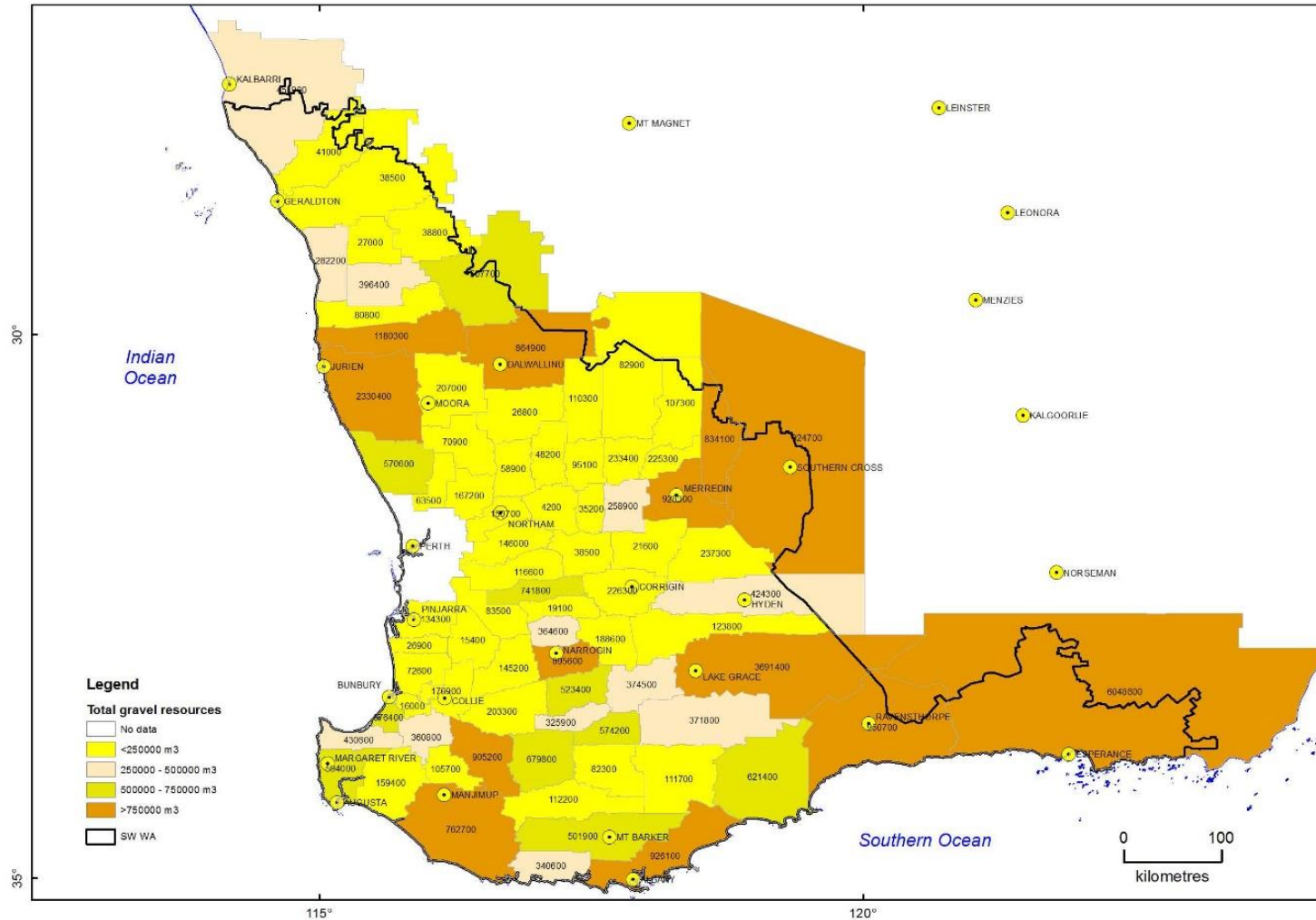
This varies greatly depending on many factors including funding, volume and composition of traffic, environmental conditions and road design. Gravel roads generally need more material than sealed roads with gravel shoulders, but sealed roads initially cost more and require expensive maintenance of the sealed surface. Provided funds are available, most road management authorities have ongoing road improvement plans including widening and upgrading to handle increased traffic. However funding is a general problem and limits the amount of maintenance and material that is actually used.

13 APPENDIX: Location of Active Gravel Pits in the South-Western Portion of Western Australia



Source: Southwest Western Australia: An atlas of gravel resources. Undertaken by Bob Gozzard of the Land Use Planning Branch of the Department of Mines, Industry Regulation and Safety, 2016-17.

14 APPENDIX: Total Gravel Resources on Crown Reserves



Source: Southwest Western Australia: An atlas of gravel resources. Undertaken by Bob Gozzard of the Land Use Planning Branch of the Department of Mines, Industry Regulation and Safety, 2016-17.