

Ordinary Council Meeting Minutes

26 September 2023



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Unconfirmed



SHIRE OF DALWALLINU

MINUTES of the Ordinary Meeting of Council held at the Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 26 September 2023.

1 OPENING & ANNOUNCEMENT OF VISITORS

The Chairperson (President) opened the meeting at 3.30pm.

2 ANNOUNCEMENTS OF PRESIDING MEMBER

Nil

3 ATTENDANCE RECORD

3.1 Present

Shire President	Cr KL Carter
Deputy Shire President	Cr SC Carter
	Cr JL Counsel
	Cr DS Cream
	Cr NW Mills
	Cr KM McNeill

Chief Executive Officer	Mrs JM Knight
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Public

Mr B Sprigg
Mr B Davies

3.2 Apologies

Cr MM Harms

3.3 Leave of Absence Previously Granted

Nil

4 DECLARATIONS OF INTEREST

Nil

5 PUBLIC QUESTION TIME

5.1 Response to Previous Public Questions Taken on Notice

Question: Mr Hilton Sprigg (Dallcon)

Dallcon is not increasing personnel or production just consistent day on day production is what we are seeking to achieve and better health and safety outcomes for our employees and the community.

We are not changing any of our operations or processes but just refining or improving them.



1. Why is it such a massive issue for the Shire to approve planning consent, when we are already operating and doing what we continue to do, just the difference is that it will be now under the shed?
2. Why has the council had our planning approval since February 2023 and paid \$1500 planning fee and has done nothing to support or assist Dallcon other than constantly pull up roadblocks to slow down this project?

We are just seeking answers and support not roadblocks.

Response:

Mr Doug Burke, Manager Planning & Development Services addressed the question from Mr Sprigg and responded by advising that the development application has not contained sufficient information to enable an analysis to be undertaken against the planning scheme and the local planning scheme regulations.

Question: Mr Brett Davies (Zage)

1. The question is just about the trees on Dungey Road opposite 1,2,3 and 4 Dungey Road. I noticed the tree out the front of Mr Kevin Ashby's place was removed because it had white ants in it, and I just wondered if the other trees could be taken away also as they all have white ants in them also. The one closest to my driveway at 1 Dungey Road has already been treated once for white ants, and my concern is that if the nest isn't removed, the white ants will start moving into our houses next.

Thanks again for the opportunity to Raise this!

Response:

Chief Executive Officer advised that she would lodge a Works Request to deal with the trees in Dungey Road. One (1) tree has now been removed and two (2) trees have been treated.

5.2 Public Question Time

Nil



6 MINUTES OF PREVIOUS MEETINGS

6.1 Ordinary Council Meeting – 22 August 2023

MOTION 10137

Moved Cr KM McNeill

Seconded Cr DS Cream

That the Minutes of the Ordinary Meeting of Council held 22 August 2023 be confirmed.

CARRIED 6/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr DS Cream, Cr MM Harms,
Cr KM McNeil, Cr NW Mills

Against: Nil

7 PETITIONS/PRESENTATIONS/DEPUTATIONS/DELEGATES/REPORTS/SUBMISSIONS

7.1 Petitions

Nil

7.2 Presentations

Nil

7.3 Deputations

Nil

7.4 Delegates Reports/Submissions

Nil

8 METHOD OF DEALING WITH AGENDA BUSINESS (Show of hands)

As agreed.



9 **REPORTS**
9.1 **WORKS & SERVICES**

There were nil reports this month for Works & Services.

Unconfirmed



9.2 PLANNING & DEVELOPMENT SERVICES

9.2.1 General Industry – Expansion of existing infrastructure (DA 052324)*

Report Date	26 September 2023
Applicant	Kim Ray <i>obo</i> JNMD & WKS Superannuation Funds
File Ref	A6232
Previous Meeting Reference	Nil
Prepared by	Doug Burke, Manager Planning & Development Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Supporting Documentation

Purpose of Report

Council is requested to consider an application for approval to allow for the proposed development of an 'extension to an existing industrial building and the construction of a dome shelter' on the subject land as submitted by the applicant on 29 August 2023.

The proposed development requires discretionary approval from the Council.

It is recommended that the proposed development be approved subject to given conditions.

Background

Subject Property:	Lot 801 Huggett Drive, Dalwallinu
Land Use Zoning:	General Industry
Property Owner:	JNMD & WKS Superannuation Funds
Applicant:	Kim Ray <i>obo</i> JNMD & WKS Superannuation Funds
Consent Authority:	Shire of Dalwallinu Council
Proposed Development:	Expansion of existing facilities
Value of Development:	\$200K
Outside Consultation:	Nil required

The proposal is for the extension to an existing industrial building and the construction of a dome shelter at the site.

The subject property is zoned 'General Industry' under the *Shire of Dalwallinu Planning Scheme N° 2*. General Industry type development is discretionary type development that requires the approval of the Council as the planning authority.



The original development of the site (General Industry) was undertaken after the Council gave conditional approval in March 2019. Subsequent building approval was given in May 2019 for the existing building.

Industrial buildings are defined under the Planning and Development (Local Planning Schemes) Regulations 2015 as being:

‘premises used for the manufacture, dismantling, processing, assembly, treating, testing, servicing, maintenance or repairing of goods, products, articles, materials or substances and includes facilities on the premises for any of the following purposes —

- a) *the storage of goods;*
- b) *the work of administration or accounting;*
- c) *the selling of goods by wholesale or retail;*
- d) *the provision of amenities for employees;*
- e) *incidental purposes.*



Site of Proposed Development



Consultation

Nil required under Part 4 of the *Shire of Dalwallinu Local Planning Scheme No.2*

Legislative Implications

State

Planning and Development Act 2005

The *Planning and Development Act 2005* directs that that any development referred to within the Scheme is not to be commenced or carried out without approval being obtained. Any determination of an application for such development is to be considered under those matters referred to in the *Planning and Development (Local Planning Schemes) Regulation 2015*.

In considering an application for development approval, Council is to have due regard to the following matters to the extent that, in the opinion of Council, those matters that are relevant to the development the subject of the application. In assessing the development application, the matters listed in Section 67 of the *Planning and Development (Local Planning Schemes) Regulation 2015* have been taken into consideration for the preparation of this report and are addressed as follows:

'Matters for Consideration'	Comments
The aims and provisions of this Scheme and any other local planning scheme operating within the Scheme area	The following Schemes are applicable: <i>Shire of Dalwallinu Planning Scheme N^o 2</i> The applicable objective for the General Industry land use zone is: <i>'To provide for general industry, the storage and distribution of goods and associated uses, which by the nature of their operations may need to be separated from residential and other sensitive areas.'</i>
The requirements of orderly and proper planning including any proposed local planning scheme or amendment to this Scheme that has been advertised under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> or any other proposed planning instrument that the local government is seriously considering adopting or approving.	There are no proposed amendments in progress that would affect a determination. There are no other planning instruments currently being considered.
Any approved State planning policy	Nil identified



Any environmental protection policy approved under the <i>Environmental Protection Act 1986</i> section 31(d)	Nil identified.
Any policy of the Commission	Nil applicable
Any policy of the State	Nil applicable
Any local planning policy for the Scheme area	Nil applicable
Any structure plan, activity centre plan or local development plan that relates to the development	Nil applicable
Any report of the review of the local planning scheme that has been published under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>	Nil applicable
In the case of land reserved under this Scheme, the objectives for the reserve and the additional and permitted uses identified in this Scheme for the reserve	Not applicable
The built heritage conservation of any place that is of cultural significance;	No items of cultural significance noted
The effect of the proposal on the cultural heritage significance of the area in which the development is located;	Nil impact
The compatibility of the development with its setting including the relationship of the development to development on adjoining land or on other land in the locality including, but not limited to, the effect of the height, bulk, scale, orientation and appearance of the development	The proposed development is regarded as being ancillary to existing development on the site and suitable in the context of its siting.



<p>The amenity of the locality including the following –</p> <ul style="list-style-type: none"> (i) environmental impacts of the development; (ii) the character of the locality; (iii) social impacts of the development 	<p>Nil issues identified</p>
<p>The likely effect of the development on the natural environment or water resources and any means that are proposed to protect or to mitigate impacts on the natural environment or the water resource</p>	<p>Nil</p>
<p>Whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved</p>	<p>The development will require a small footprint on existing property. The surrounding land uses are predominantly industrial.</p> <p>Native vegetation was cleared from the site many years ago to enable agricultural activities. There is no evidence of significant trees or other vegetation of note that should be retained.</p> <p>The proponent intends to provide soft landscaping to the areas nominated on the site plan. A condition of consent will be the provision of a detailed landscaping plan.</p>
<p>The suitability of the land for the development taking into account the possible risk of flooding, tidal inundation, subsidence, landslip, bush fire, soil erosion, land degradation or any other risk</p>	<p>The land does not have a history of experiencing these types of events.</p>
<p>The suitability of the land for the development taking into account the possible risk to human health or safety</p>	<p>This site is suitable.</p>
<p>the adequacy of –</p> <ul style="list-style-type: none"> (i) the proposed means of access to and egress from the site; and (ii) arrangements for the loading, unloading, manoeuvring and parking of vehicles 	<p>Frontage to one sealed road – York Street</p> <p>There are suitable areas for dedicated small vehicle parking and the nominated loading area is suitable and adequate for the intended purpose.</p>



<p>The amount of traffic likely to be generated by the development, particularly in relation to the capacity of the road system in the locality and the probable effect on traffic flow and safety</p>	<p>Employee vehicles and those commercial vehicles required to deliver raw material and retrieve and transport any finished product.</p>
<p>The availability and adequacy for the development of the following —</p> <ul style="list-style-type: none"> (i) public transport services; (ii) public utility services; (iii) storage, management and collection of waste; (iv) access for pedestrians and cyclists (including end of trip storage, toilet and shower facilities); (v) access by older people and people with disability 	<p>No public transport services available.</p> <p>Electricity and potable water are available.</p> <p>Solid waste can be adequately stored and removed from site.</p> <p>A wastewater treatment system has been development onsite to service the previously approved development. Given that there is no proposal to increase wastewater generation, no requirement for an expansion of the existing facility is deemed necessary.</p> <p>The development is not a public access facility and as such the provision of equitable access for pedestrians, cyclists and older people or those with a disability is not envisioned nor set as a requirement.</p>
<p>The potential loss of any community service or benefit resulting from the development other than potential loss that may result from economic competition between new and existing businesses</p>	<p>Nil impact anticipated.</p>
<p>The history of the site where the development is to be located</p>	<p>The site was designated as being the area for general commercial and industry in the first town plans.</p>
<p>The impact of the development on the community as a whole notwithstanding the impact of the development on particular individuals</p>	<p>None identified</p>
<p>Any submissions received on the application</p>	<p>N/A</p>



The comments or submissions received from any authority consulted under clause 66	N/A
Any other planning consideration the Council considers appropriate	Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

A site inspection was undertaken.

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

An assessment and recommendation has been prepared (the subject of this report) taking into account all relevant provisions of the Act and associated regulations.

A site inspection was conducted and consideration has been given to the potential impacts upon all lands adjoining or located nearby.

Council may determine an application for development approval by —

- a) granting development approval without conditions; or
- b) granting development approval with conditions; or
- c) refusing to grant development approval.

It is recommended that the proposed development be approved subject to given conditions.



Officer Recommendation/Resolution

MOTION 10138

Moved Cr SC Carter
Seconded Cr JL Counsel

That Council approve the development application (DA 052324) for Lot 801 Huggett Drive, Dalwallinu pursuant to Section 68(2) of the *Planning and Development (Local Planning Schemes) Regulation 2015* subject to the following conditions:

1. The development (general industry) is to be carried out in accordance with the documents endorsed with the Shire's stamp, except where amended by other conditions of this consent. If there is any inconsistency between the above documents, the most recent document shall prevail to the extent of the inconsistency. However, the conditions of this consent shall prevail to the extent of any inconsistency;
2. The operating times for the use of any machinery that has the potential to generate noise above 60dB (LA 10) shall be limited to the hours of 7am to 6pm, unless otherwise approved in writing by the local government;
3. A landscape plan is to be submitted to the Shire for approval before the development may commence. The landscape plan is to include a practical water-harvesting and re-use management system;
4. Landscaping areas, vehicle parking spaces, etc. are to be installed prior to occupying the proposed development and maintained thereafter by the owner/occupier to the satisfaction of the Shire.
5. Without further approval from Shire of Dalwallinu Council, in writing, this approval will lapse and have no force or effect after two years of the date of this permit if not substantially commenced.

CARRIED 6/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr DS Cream, Cr MM Harms,
 Cr KM McNeil, Cr NW Mills

Against: Nil



Shire of Dalwallinu

Proposed Additional Development

Lot 801 Huggett Drive Dalwallinu

This property is currently owned the JNMD and WKS Superannuation Funds

The intent is to extend the small industrial factory with an additional 18metres added on the west side with sliding doors on the west facing wall. The business operating here has grown and needs additional space for manufacture. In addition to this it is proposed to erect a 12metre long 12metre wide Dome Shelter mounted on two 40' Containers to be used for the safe and tidy storage of steel parts awaiting assembly.

The intention is to do this in two stages.

Stage 1 being the erection of the Dome Shelter to be done immediately.

Stage 2 being the extension of the existing factory to be completed prior to January 2024

- The site is basically level and cleared of all vegetation other than grass.
- Factory to be used as a steel fabrication workshop.
- Normal work hours 6.00am to 6.00pm Monday to Friday
- Factory to be extended to 36m long 15m wide 6m to gutter line.
- Factory and hardstand area to be built up 300mm with gravel pad.
- Access via Huggett Drive on north side and York St on east side
- Two parking spaces as per plan
- Approximately 955m² hardstand for access to factory and loading trucks.
- 400m² available for landscaping.

We request a 0.5metre setback from the north boundary to the Dome Shelter. This is to make more effective use of the section given it has an irregular shape, also the distance from the boundary to the road is very large on the north side.

Yours faithfully

Kim Ray

Driving Performance Capacity

Doug Burke

From: > Thursday, 7 September 2023 2:37
Sent: PM Doug Burke
To: RE: proposed development
Subject: Block Plan.pdf
Attachments:

Hello Doug

Thank you for your reply.
As to the points in question

1. We do not require a crossover onto Huggett Drive.
2. It is in mind to use native plants suitable to this region and applicable to this application. The design would be to have as little maintenance as possible however a reticulation system would be used for establishment and in the event of long drought periods. A system utilising rainwater collected from factory roof is in mind.
3. Carpark dimensions 2400 wide and 6500 long as marked on attached drawing.

Appreciate this being taken forward on our behalf.

Kind regards,



Confidentiality Notice & Disclaimer: This email and any attachments are strictly confidential. If you are not the intended recipient you must not disclose or use the information in any way and must delete this email.

From: Doug Burke <mpds@dalwallinu.wa.gov.au>
Sent: Tuesday, September 5, 2023 3:52 PM
To: Kim Ray
Subject: proposed development

G'day Kim,

Your application (DA 052324) has been reviewed with the relevant provisions of the Local Planning Scheme.

I am hoping to take it to the next Council meeting (26 September) for their consideration.

However, I require further information.

Please advise as to:

- Where the crossover onto Huggett Drive will be situated.
- What plants will be utilised in the landscaped area and how they are to be maintained
- The dimensions of the nominated car parking spaces

A timely response (Monday 11 September) will allow for my report to Council.

Regards,

Doug Burke

Manager Planning & Development

P: (08) 9661 0500

M: 0429 593 882



58 Johnston Street, PO Box 141
DALWALLINU WA 6609

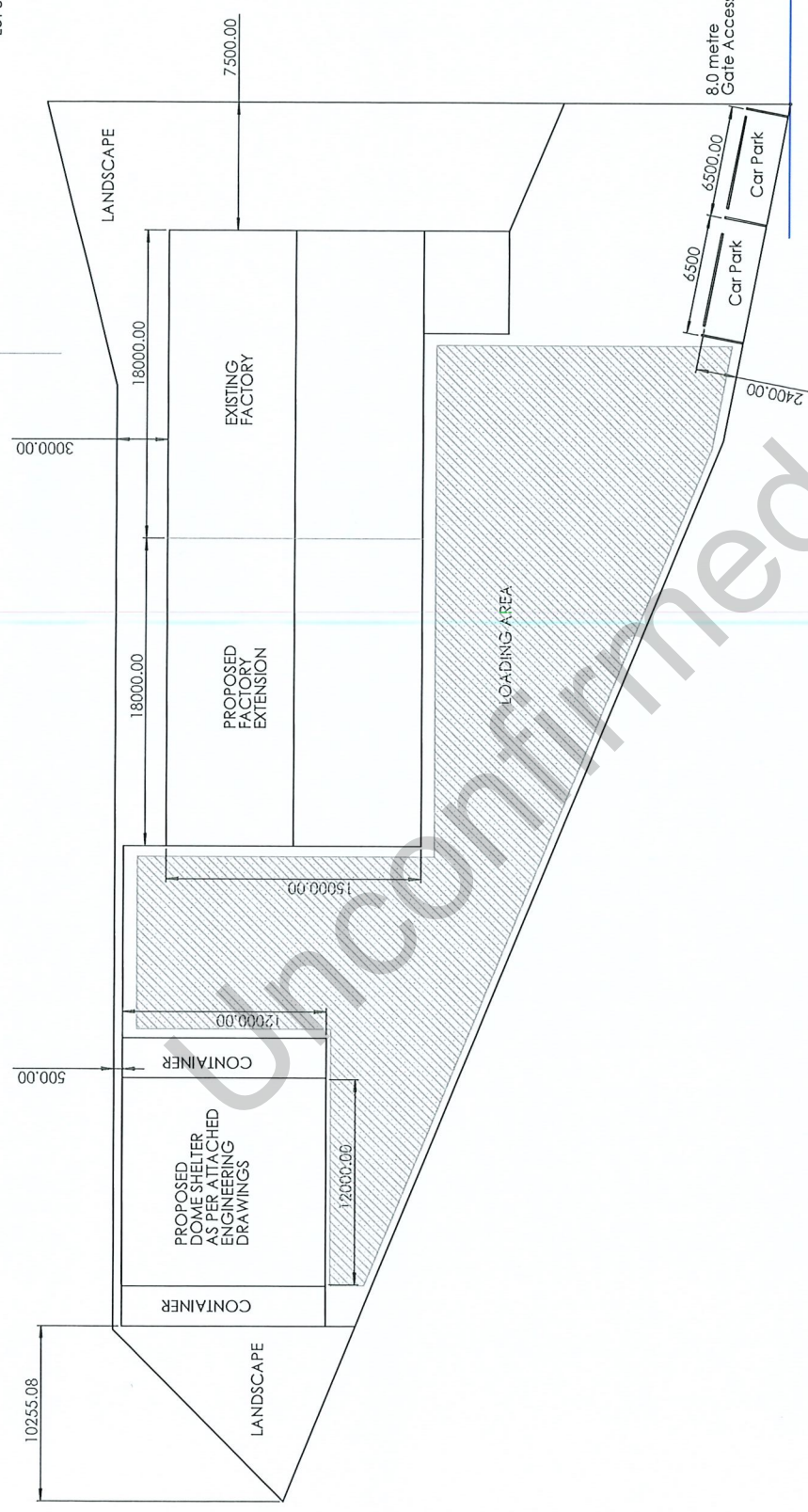
Unconfirmed

Existing Factory 270m²
 Office 30m²
 Proposed Factory Extension 270m²
 Total Factory 570m²
 Dome Shelter with containers 204m²
 Lot 801 2134m²

NORTH

HUGGETT DRIVE

YORK STREET



UNLESS OTHERWISE SPECIFIED:		DIMENSIONS:		DRAWING:		DRAWING AND BLOCK SHAPES:	
DIMENSIONS IN MILLIMETERS:		IN MILLIMETERS:		SCALE:		BLOCK SHAPES:	
SYMBOLS:	UNIT:	SYMBOLS:	UNIT:	SYMBOLS:	UNIT:	SYMBOLS:	UNIT:
NAME	KBR	SIGNATURE		DATE	24-8-23	TITLE	SHERMAC AUSTRALIA
DRAWN							
CHECKED							
APPROVED							
SCALE							
DATE							
PROJECT							
DESCRIPTION							
DWG. NO.							
SCALE							
SHEET NO.							
BLOCK PLAN		BLOCK PLAN		BLOCK PLAN		BLOCK PLAN	
A2		A2		A2		A2	

9.3 CORPORATE SERVICES

9.3.1 Accounts for Payment for August 2023*

Report Date	26 September 2023
Applicant	Shire of Dalwallinu
File Ref	FM/9 Financial Reporting
Previous Meeting Reference	Nil
Prepared by	Christie Andrews, Finance Officer
Supervised by	Hanna Jolly, Manager Corporate Services
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Summary of Accounts for Payment

Purpose of Report

Council is requested to consider the acceptance and approval of the Schedule of Accounts for Payment.

Background

A list of invoices paid for the month of August 2023 from the Municipal Account, to the sum of \$1,292,316.87 paid by EFT is attached together with a list of bank fees, payroll, direct debit payments, loan payments and transfer to Term Deposits. These payments total \$2,559,303.18. There were no payments from the Trust Account. Total payments from all accounts being \$2,559,303.18 have been listed for Council's ratification.

Consultation

In accordance with the requirements of the *Local Government Act 1995* a list of accounts paid, by approval of the Chief Executive Officer under Council's delegated authority, is to be completed for each month showing:

- The payees names
- The amount of the payments
- Sufficient information to identify the payment
- The date of the payment

The attached list meets the requirements of the Financial Regulations,

In addition to the above statutory requirements, Financial Management Regulation Section 13(4) requires 'the total of the other outstanding accounts be calculated and a statement be presented to Council at the next Council meeting'.

Legislative Implications

State

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Policy Implications

Nil



Financial Implications

Payments are in accordance with the adopted budget for 2023/2024.

Strategic Implications

Nil

Site Inspection

Not applicable

Triple Bottom Line AssessmentEconomic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

Accounts for Payments are in accordance with the adopted budget for 2023/2024 or authorised by separate resolution.

Unconfirmed



Officer Recommendation/Resolution

MOTION 10139

Moved Cr KM McNeill
Seconded Cr JL Counsel

That Council, in accordance with the requirements of sections 13(1), 13(3), and 13(4) of the *Local Government (Financial Management) Regulations 1996* a list of payments made in August 2023 under Chief Executive Officer's delegated authority is endorsed in respect to the following bank accounts:

Municipal Fund Account totalling \$2,559,303.18 consisting of:

EFT Payments (EFT14799-EFT14903)	\$1,292,316.87
<i>Wex Australia EFT14814 \$3,375.48</i>	
<i>Bunnings EFT14886 \$427.67</i>	
EFT Payments (Payroll)	\$184,423.74
Direct Debit – Bond Administrator (DD17314.1 & DD17322.1)	\$1,096.00
Direct Debit – Credit Card (DD17322.1)	\$13,204.10
Direct Debit – Superannuation (DD17319.1 & DD17334.1)	\$25,541.42
Direct Debit – Payments to Department of Transport	\$147,752.85
Bank Fees	\$624.20
Transfer to Reserves Term Deposit	\$894,344.00

CARRIED 6/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr DS Cream, Cr MM Harms,
 Cr KM McNeil, Cr NW Mills

Against: Nil



EFT PAYMENTS FOR THE MONTH OF AUGUST 2023

Chq/EFT	Date	Name	Description	Amount
EFT14799	04/08/2023	IT VISION	Synergy Soft Annual Licence Fees 2023/24	39,661.05
EFT14800	04/08/2023	TELSTRA	Assorted Phones usage to 18/7, service/rental to 18/8	2,432.29
EFT14801	04/08/2023	CENTRAL WHEATBELT FOOTBALL LEAGUE	Contribution to central Wheatbelt Football League 2023	2,500.00
EFT14802	04/08/2023	LGIS WA	2023/2024 Insurance renewals	148,701.80
EFT14803	04/08/2023	LIBERTY PLUMBING & GAS	Plumbing works Aug 23	5,885.00
EFT14804	04/08/2023	SITE ARCHITECTURE STUDIO	Contract Administration & site visits for Multi Purpose ECLC	12,408.00
EFT14805	04/08/2023	MAIA FINANCIAL PTY LTD	Purchase of old leased gym equipment	11,055.00
EFT14806	04/08/2023	Q I Franchise Management Pty Ltd	Accommodation for C Kressmann - licensing training	930.00
EFT14807	04/08/2023	SJM Spatial Design	Concept Plans for Dalwallinu Memorial Park - Deposit	3,300.00
EFT14808	04/08/2023	HIMAC ATTACHMENTS	Auger drive and attachments	5,387.14
EFT14809	04/08/2023	Aussport Scoreboards	Balance of Freight costs for scoreboard	968.00
EFT14810	04/08/2023	Building Base Pty Ltd	Geotectechnical Investigation and site Survey for Hockey Pavilion	19,126.40
EFT14811	04/08/2023	JLT RISK SOLUTIONS PTY LTD	Marine cargo insurance renewal for 2023/24	347.88
EFT14812	10/08/2023	ON HOLD ON LINE	Monthly on hold message - Aug 23	77.00
EFT14813	10/08/2023	T-QUIP	Parts for Hako sweeper	595.75
EFT14814	10/08/2023	Wex Australia Pty Ltd	Fuel for July 23	3,375.48
EFT14815	10/08/2023	AUSTRALIA POST - SHIRE	Postage charges for Shire admin Jul 23	869.77
EFT14816	10/08/2023	KLEENHEAT GAS	Yearly facility fees	187.00
EFT14817	10/08/2023	BOC LIMITED	Monthly container rental - Jul 23	39.40
EFT14818	10/08/2023	BRIDGESTONE SERVICE CENTRE DALWALLINU	Hire trailer & assorted tyre repairs for Jul/Aug 23	236.00
EFT14819	10/08/2023	NORTHAM CARPETS	Replacement flooring 1 South St & 6 McLevie Way	5,151.00
EFT14820	10/08/2023	DEPUTY COMMISSIONER OF TAXATION	Business Activity Statement - Jul 23	12,565.00
EFT14821	10/08/2023	WALLIS COMPUTER SOLUTIONS	Managed 3CX phone system - license fees for 23/24	4,414.30
EFT14822	10/08/2023	ST JOHN AMBULANCE DALWALLINU	St John Ambulance memberships collected July 23	223.00
EFT14823	10/08/2023	SYNERGY	Electricity Usage - Jul - Aug 2023	6,803.43
EFT14824	10/08/2023	Team Global Express Pty Ltd	Freight charges Jul 23	190.24
EFT14825	10/08/2023	THE LIEBE GROUP INC	Donation To Liebe Group	5,000.00
EFT14826	10/08/2023	REFUEL AUSTRALIA	Diesel delivered to the Depot	15,921.00
EFT14827	10/08/2023	DALWALLINU PHARMACY	Medication for Workers Compensation Claim	30.00
EFT14828	10/08/2023	AMPAC DEBT RECOVERY	Debt recovery costs for July 2023	6.60
EFT14829	10/08/2023	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Chainsaw parts	117.90
EFT14830	10/08/2023	TALIS CONSULTANTS PTY LTD ATF TALIS UNIT TRUST	Asset Revaluation for Roads and Footpath Assets	50,166.00

EFT14831	10/08/2023	P & J TRANSPORT PTY LTD	Freight charges Jul 23	41.80
EFT14832	10/08/2023	LIBERTY PLUMBING & GAS	Plumbing works Aug 23	1,630.00
EFT14833	10/08/2023	Angela Hankinson	General Maintenance - Kalannie Townscape - Jul 23	2,805.00
EFT14834	10/08/2023	TOTALLY WORKWEAR JOONDALUP	Uniforms for employees	134.80
EFT14835	10/08/2023	WA CONTRACT RANGER SERVICES PTY LTD	Provision of Ranger Services -Jul 23	1,782.00
EFT14836	10/08/2023	DALWALLINU FOODWORKS	Assorted supplies for Admin, Council and Events - Jul 23	340.29
EFT14837	10/08/2023	Kathy Laine Colis Matias	Refund of venue & key bond	280.00
EFT14838	10/08/2023	DEPARTMENT OF PLANNING, LANDS AND HERITAGE	Refund of Rec Ctr hire for 15/8/23 - event cancelled	400.00
EFT14839	10/08/2023	E FIRE & SAFETY	Fire indicator panel testing at Shire admin building - Jul 23	506.00
EFT14840	10/08/2023	DEPT MINES, INDUSTRY REGULATIONS & SAFETY	BSL collected for July 23	325.31
EFT14841	10/08/2023	RICOH FINANCE	Lease fee on photocopiers to 13/9	390.61
EFT14842	10/08/2023	TELAIR PTY LTD	Shire admin NBN service fee - Aug 23	430.90
EFT14843	10/08/2023	Poolshop Online Pty Ltd	Calcium Hypochlorite for pool	247.50
EFT14844	10/08/2023	Kleen West Distributors	Cleaning supplies for Shire of Dalwallinu	2,186.31
EFT14845	10/08/2023	Dudawa Haulage Pty Ltd	140 ton Softfall sand	6,500.00
EFT14846	10/08/2023	GEARED CONSTRUCTION PTY LTD	Construction of Multi Purpose ECLC - PC 9	218,145.81
EFT14847	10/08/2023	COMPRESSED AIR LIGHT AND POWER	Portable pump with suction hose, delivery hose and foot valve	39,190.29
EFT14848	10/08/2023	Freddie Manzano	Refund of venue & key bonds	280.00
EFT14849	10/08/2023	Competent Solutions Training Pty	Refund of venue & key bond	190.00
EFT14850	10/08/2023	LOCAL GOVERNMENT MANAGERS AUSTRALIA	LG Professionals full membership for 2023/24 H Jolly	531.00
EFT14851	10/08/2023	WA LOCAL GOVERNMENT ASSOCIATION	WALGA Council Connect 23-24	31,548.04
EFT14852	10/08/2023	ARROW BRONZE	Double Niche Wall plaque for LR East	561.61
EFT14853	10/08/2023	DALWALLINU COMMUNITY RESOURCE CENTRE	Advertising in the Totally Locally - issue 27	243.00
EFT14854	24/08/2023	JOHN R WALLIS ENGINEERING	Service kit DL9039	2,047.04
EFT14855	24/08/2023	RBC - RURAL	Meterplan charge for admin photocopiers - Aug 23	2,269.14
EFT14856	24/08/2023	JASON SIGNMAKERS	Rabbit Proof and Damboring Stickers	1,143.59
EFT14857	24/08/2023	BRIDGESTONE SERVICE CENTRE DALWALLINU	Tyres for DL 275	900.00
EFT14858	24/08/2023	AVON WASTE	Waste collections - Jul 23	19,033.20
EFT14859	24/08/2023	IT VISION	Altus Payroll implementation & rates notice template update	33,768.68
EFT14860	24/08/2023	TELSTRA	Assorted phone usage to 6/8 & service/rental to 6/9/23	2,156.76
EFT14861	24/08/2023	THE ROYAL LIFE SAVING SOCIETY OF AUSTRALIA	Pool Lifeguard Licence Renewal for K Johnson	169.00
EFT14862	24/08/2023	JENNY'S BAKEHOUSE	Water for Dalwallinu gym	96.00
EFT14863	24/08/2023	NORTHAM CARPETS	New flooring at 8 Pioneer Pl Dalwallinu	2,065.50
EFT14864	24/08/2023	OFFICEWORKS	August Stationery Order	562.98
EFT14865	24/08/2023	IT VISION USER GROUP	IT Vision User Group membership subscription 2023/2024	770.00

EFT14866	24/08/2023	SYNERGY	Electricity Usage - Jun - Aug 23	7,556.66
EFT14867	24/08/2023	DALWALLINU NETBALL ASSOCIATION	Return of venue & key bonds	490.00
EFT14868	24/08/2023	Team Global Express Pty Ltd	Freight charges - Jul/Aug 23	286.74
EFT14869	24/08/2023	WUBIN PROGRESS ASSOC INC	2022-23 Community Grant	2,922.04
EFT14870	24/08/2023	REFUEL AUSTRALIA	Diesel delivered to Depot	18,019.80
EFT14871	24/08/2023	HITACHI CONSTRUCTION MACHINERY PTY LTD	1000 hrs service kit	857.59
EFT14872	24/08/2023	ROWDY'S ELECTRICAL	Electrical repairs - Aug 23	787.78
EFT14873	24/08/2023	Wren Oil	Oil waste disposal	16.50
EFT14874	24/08/2023	SAFEROADS PTY LTD	Replacement LED panels	2,987.60
EFT14875	24/08/2023	Asset Valuation Advisory	Desktop valuation Dept of Communities Joint Venture housing	3,850.00
EFT14876	24/08/2023	TALIS CONSULTANTS PTY LTD ATF TALIS UNIT TRUST	Asset Revaluation of Roads and Footpath Assets	17,218.34
EFT14877	24/08/2023	IXOM OPERATIONS PTY LTD	Container service fee for Jul 23	84.57
EFT14878	24/08/2023	RAW CREATIVE	Tourist Information Bay Signage	2,340.00
EFT14879	24/08/2023	LIBERTY PLUMBING & GAS	Plumbing works Aug 23	6,050.00
EFT14880	24/08/2023	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - Aug 23	2,079.00
EFT14881	24/08/2023	WEST COAST STABILISERS	Maintenance Grading -Jul 23	40,478.39
EFT14882	24/08/2023	LANDMARK ENGINEERING & DESIGN PTY LTD	Hub 6 Table Setting	1,662.10
EFT14883	24/08/2023	DOMAIN DIGITAL	IT charges Jul & Aug 23, Dalwallinu.wa.gov.au domain 23/24 & Credit for Jul 23 billing of Microsoft 365	7,606.97
EFT14884	24/08/2023	DEPT FIRE & EMERGENCY SERVICES DBA ALARM MONITORING	Direct brigade Alarm Monitoring Fee 23/24	1,881.00
EFT14885	24/08/2023	Three Sons Pty Ltd	Pre placement medical	204.60
EFT14886	24/08/2023	BUNNINGS TRADE	Assorted goods -Jul 23	427.67
EFT14887	24/08/2023	DALWALLINU TRADERS	Assorted goods -Jul 23	2,106.35
EFT14888	24/08/2023	Hersey's Safety Pty Ltd	Various safety gear	871.37
EFT14889	24/08/2023	ARC CLEAN ENERGY PTY LTD	Supply and replace up light in Kalannie park	1,176.56
EFT14890	24/08/2023	PRISM CONTRACTING & CONSULTING PTY LTD	Civil Project Management Services - WSNF 2023-2024 - Jul 23	4,930.15
EFT14891	24/08/2023	Zage Pty Ltd	Rebuild vac head DL487	4,455.00
EFT14892	24/08/2023	Before You Dig Australia Ltd	Annual subscription - membership & referral fees for 23/24	924.00
EFT14893	24/08/2023	The Trustee For Innes Family Trust	Electrical repairs - Aug 23	18,190.77
EFT14894	24/08/2023	Scott Galbraith	Refund of venue, key & microphone bond	590.00
EFT14895	24/08/2023	Metal Decor Pty Ltd	50% deposit - Branch out design Windmill	1,540.00
EFT14896	24/08/2023	BOEKEMAN MACHINERY	Refund of venue & key bond	190.00
EFT14897	24/08/2023	LANDGATE	Rural UV's chargeable schedule Dec 22 - May 23	310.45
EFT14898	24/08/2023	DALWALLINU COMMUNITY RESOURCE CENTRE	Advertising in the Totally Locally - issue 28	81.00

EFT14899	24/08/2023	AFGRI EQUIPMENT AUSTRALIA PTY LTD	John Deer 620GP Grader (DL 122)	346,500.00
EFT14900	24/08/2023	Martin Grant	Push 8000m3 gravel	25,960.00
EFT14901	24/08/2023	CB & NM Sutherland & Co	Yellow sand	17,820.00
EFT14902	30/08/2023	Fleet Network Pty Ltd	Fleet Network lease payment - Aug 23	2,879.78
EFT14903	30/08/2023	BOEKEMAN MACHINERY	Toyota Kluger GX 2WD (DL 131)	13,640.50
				1,292,316.87

Unconfirmed

DIRECT DEBITS FOR THE MONTH OF AUGUST 2023

Chq/EFT	Date	Name	Description	Amount
DD17314.1	04/08/2023	BOND ADMINISTRATOR	Housing Bond - U4/11 James Street	812.00
DD17319.1	03/08/2023	Precision Administration Services Pty Ltd	Super contributions for pay ending 03/08/2023	12,885.14
DD17322.1	03/08/2023	BOND ADMINISTRATOR	Housing Bond - U1 Sullivan Lodge	284.00
DD17334.1	18/08/2023	Precision Administration Services Pty Ltd	Super contributions for pay ending 18/08/2023	12,656.28
				26,637.42

Unconfirmed

CREDIT CARD PAYMENTS FOR THE MONTH OF AUGUST 2023

Chq/EFT	Date	Name	Description	Amount
DD17322.1	11/07/2023	WA Newspapers Pty Ltd	Monthly charge for on-line newspapers	28.00
	12/07/2023	Shire of Dalwallinu/Dept of Transport	HR theory test for employee 417	21.20
	12/07/2023	Shire of Dalwallinu/Dept of Transport	HR Learners Permit for employee 417	138.70
	17/07/2023	Seek	Job advertisement - Executive Assistant	357.50
	20/07/2023	Mister Magnets	Road sign magnets to sell at DDC	393.00
	21/07/2023	Aussie Broadband	Monthly charge for internet at Dalwallinu Rec Centre	79.00
	26/07/2023	Ole Lantanas Seed Store	Tree seeds for Annetts Road	31.50
	27/07/2023	Shire of Dalwallinu/Dept of Transport	Change of plates DL122 to 1 HTR796	31.10
	30/07/2023	Officeworks	Office chair for CEO	269.00
	30/07/2023	JB Hi Fi	Iphones, charges & covers for MWS & MPDS	2144.00
	30/07/2023	Bunnings	3 x Portable BBQs (Admin, Depot & Pool), TV bracket for Rec Centre	1167.00
	31/07/2023	Kmart	Screen protector for MWS & MPDS mobile phones	12.00
	31/07/2023	Anaconda	Portable trail CCTV camera	149.00
	01/08/2023	Kogan	Wall fan for gym	65.55
	01/08/2023	Westnet Pty Ltd	Monthly charge for internet at Shire admin building	129.95
	02/08/2023	Appliance Testing Supplies	Calibration of testing & tagging machine	460.90
	03/08/2023	Bindoon Bakehaus	Refreshments - Professional development CEO & CDCO	21.90
	04/08/2023	The Good Guys	Bracket for tv at Rec Centre	189.00
	05/08/2023	Quest Joondalup	Accomodation for MWS & WS - Supervisors Conference	950.40
	30/07/2023	The Good Guys	98"Tv for Rec Centre	5945.00
	20/07/2023	Reward Hospitality	Sanitary bins & cartridges	620.40
				13,204.10

CHARGE CARDS PAYMENTS FOR THE MONTH OF AUGUST 2023

Chq/EFT	Card Name	Card Type	Date	User	Description	Amount
EFT14814	Wex Australia Pty Ltd	Fuel Card	21/07/2023	Megan Pipe	Fuel for DL 186 (Pool Car)	84.53
			28/07/2023	Charlotte Kressmann	Fuel for DL 186 (Pool Car)	63.63
			30/06/2023	Jean Knight	Fuel for DL 2 (CEO)	163.94
			05/07/2023	Jean Knight	Fuel for DL 2 (CEO)	109.25
			30/07/2023	Jean Knight	Fuel for DL 2 (CEO)	152.63
			30/06/2023	Olufemi Onikola	Fuel for DL 89 (Doctor)	50.92
			02/07/2023	Olufemi Onikola	Fuel for DL 89 (Doctor)	69.17
			14/07/2023	Olufemi Onikola	Fuel for DL 89 (Doctor)	89.42
			16/07/2023	Olufemi Onikola	Fuel for DL 89 (Doctor)	75.78
			21/07/2023	Olufemi Onikola	Fuel for DL 89 (Doctor)	68.42
			23/07/2023	Olufemi Onikola	Fuel for DL 89 (Doctor)	96.42
			27/07/2023	Olufemi Onikola	Fuel for DL 89 (Doctor)	64.17
			30/07/2023	Olufemi Onikola	Fuel for DL 89 (Doctor)	116.20
			22/07/2023	Hanna Jolly	Fuel for DL 131 (MCS)	68.04
			27/07/2023	Hanna Jolly	Fuel for DL 131 (MCS)	107.99
			07/07/2023	Hanna Jolly	Fuel for DL 131 (MCS)	62.48
			09/07/2023	Hanna Jolly	Fuel for DL 131 (MCS)	43.32
			14/07/2023	Hanna Jolly	Fuel for DL 131 (MCS)	48.95
			23/07/2023	Rodney Broad	Fuel for DL 281 (WS)	165.11
			03/07/2023	Rodney Broad	Fuel for DL 281 (WS)	164.70
			05/07/2023	Rodney Broad	Fuel for DL 281 (WS)	75.97
			16/07/2023	Rodney Broad	Fuel for DL 281 (WS)	180.65
			01/07/2023	Marc Bennett	Fuel for DL 103 (MWS)	203.23
			06/07/2023	Marc Bennett	Fuel for DL 103 (MWS)	131.49
			14/07/2023	Marc Bennett	Fuel for DL 103 (MWS)	208.21
			30/06/2023	Douglas Burke	Fuel for DL 492 (MPDS)	61.13
			06/07/2023	Douglas Burke	Fuel for DL 492 (MPDS)	87.87
			20/07/2023	Douglas Burke	Fuel for DL 492 (MPDS)	101.46
			28/07/2023	Douglas Burke	Fuel for DL 492 (MPDS)	61.74
			29/07/2023	Douglas Burke	Fuel for DL 492 (MPDS)	50.62
			06/07/2023	Bernadette Harmer	Fuel for DL 102 (Cleaner)	72.00
			04/07/2023	David Hughes	Fuel for sundry plant	82.40
			19/07/2023	David Hughes	Fuel for sundry plant	84.86
			25/07/2023	David Hughes	Fuel for sundry plant	108.78
EFT14886	BUNNINGS TRADE	Store Card	07/07/2023	Preston Knight	Chainsaw Sharpener (Depot)	65.00
			07/07/2023	Preston Knight	Screws & Silicone (Rec Centre), Plywood (U2 Sullivan)	92.85
			22/07/2023	Preston Knight	Synthetic Mat (65 Johnston) & Pine (Kalannie Playground)	269.82
						3803.15

Shire of Dalwallinu

Bank Reconciliation

as at 31 August 2023

Balance as per General Ledger as at 1 August 2023				
A910000 - Municipal Fund	146,460.78			
A910001 - Telenet Saver	2,457,053.14	2,603,513.92		2,603,513.92
Add Cash Receipts				
Daily Receipts		623,599.49		
BPAY Receipts		1,430,103.73		
Interest Received		2,665.03		
				2,056,368.25
				4,659,882.17
Less Cash Payments				
EFT Payments - Payroll		184,423.74		
EFT Payments (EFT14799-EFT14903)		1,292,316.87		
Direct Debit - Credit Card Payments (DD17330.1)		13,204.10		
Direct Debit - Housing Bonds (DD17314.1 & DD17314.1)		1,096.00		
Direct Debit - Superannuation Payments		25,541.42		
Bank Fees		624.20		
Transfer to Reserves Term Deposit		894,344.00		
Direct Debit - Payment to DoT		147,752.85		
				2,559,303.18
Balance as per General Ledger as at 31 August 2023				
A910000 - Municipal Fund	510,860.82			
A910001 - Telenet Saver	1,589,718.17			
		2,100,578.99	0.00	2,100,578.99
Add				
Less				
Banking 31/08/23, banked on 01/09/23				1,296.56
				2,099,282.43
Balance as per Bank Statements as at 31 August 2023				
Muni Cheque Account - xxxx914		509,564.26		
Business Telenet Saver - xxxx562		1,589,718.17	0.00	2,099,282.43

Prepared by

Reviewed by

Account Number **xxxx xxxx xxxx x952**

Period **8 Jun 23 - 7 Jul 23**

Monthly Spend Limit **\$20,000**

SHIRE OF DALWALLINU
PO BOX 141
DALWALLINU WA 6609

SUMMARY OF YOUR SPEND	
Purchases	\$4,261.30
Cash Advances & Balance Transfers	\$0.00

YOUR TRANSACTION SUMMARY

Date	Description	Debit	Credit
08 JUN 23		\$550.00	
13 JUN 23		\$871.07	
13 JUN 23		\$28.00	
16 JUN 23		\$40.00	
16 JUN 23		\$19.72	
16 JUN 23		\$18.58	
16 JUN 23		\$5.00	
19 JUN 23		\$150.00	
19 JUN 23		\$30.00	
20 JUN 23		\$116.75	
22 JUN 23		\$79.00	
26 JUN 23		\$200.00	
26 JUN 23		\$885.50	
27 JUN 23		\$755.28	
27 JUN 23		\$325.45	
28 JUN 23		\$57.00	
01 JUL 23		\$129.95	
Total		\$4,261.30	\$0.00

Unconfirmed

9.3.2 Monthly Financial Statements for August 2023*

Report Date	26 September 2023
Applicant	Shire of Dalwallinu
File Ref	FM/9 Financial Reporting
Previous Meeting Reference	Nil
Prepared by	Hanna Jolly, Manager Corporate Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Monthly Statements of Financial Activity, Variance Report, Investments Held and Bank Reconciliations

Purpose of Report

Council is requested to receive and accept the Financial Reports for the month end 31 August 2023.

Background

There is a statutory requirement that Financial Reports be recorded in the Minutes of the meeting to which they are presented. The Financial Reports, as circulated, give an overview of the current financial position of the Shire and the status of capital income and expenditure.

Consultation

Nil

Legislative Implications

State

Local Government Act 1995

Local Government (Financial Management) Regulations 1996 s34(1), s19(1)(2) and s34(2)

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.



Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

Financial Reports as at last day of business of the previous month are appended, for the period ending 31 August 2023. It is to be noted that the opening balances in these financial statements are not finalised as further adjustments for 2022-2023 may be required for yearend accruals.

Attached for council's consideration are:

1. Statement of Financial Activity
2. Variance Reports
3. Investments Held
4. Bank Reconciliations

As per Council resolution, all items that have a variance of more than \$10,000 have been noted on the variance reports.

Officer Recommendation/Resolution

MOTION 10140

Moved Cr DS Cream
Seconded Cr JL Counsel

That the Council accept the Financial Reports as submitted for the month ending 31 August 2023.

CARRIED 6/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr DS Cream, Cr MM Harms,
 Cr KM McNeil, Cr NW Mills

Against: Nil



SHIRE OF DALWALLINU

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 August 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF DALWALLINU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	3,673,727	3,747,059	3,742,680	(4,379)	(0.12%)	
Grants, subsidies and contributions	14	737,120	407,627	443,421	35,794	8.78%	▲
Fees and charges		1,266,570	691,193	930,343	239,150	34.60%	▲
Interest revenue		196,985	10,892	33,930	23,038	211.51%	▲
Other revenue		4,225	4,141	0	(4,141)	(100.00%)	▼
Profit on asset disposals	6	252,136	0	0	0	0.00%	
		6,130,763	4,860,912	5,150,374	289,462	5.95%	
Expenditure from operating activities							
Employee costs		(2,528,638)	(432,134)	(389,042)	43,092	9.97%	▲
Materials and contracts		(2,862,870)	(552,558)	(603,523)	(50,965)	(9.22%)	▼
Utility charges		(438,062)	(73,137)	(40,912)	32,225	44.06%	▲
Depreciation		(5,988,786)	(998,404)	(2,815)	995,589	99.72%	▲
Finance costs		(110,565)	(2,465)	(2,951)	(486)	(19.72%)	▼
Insurance		(221,490)	(110,088)	(97,783)	12,305	11.18%	▲
Other expenditure		(137,172)	(14,664)	(18,774)	(4,110)	(28.03%)	▼
		(12,287,583)	(2,183,450)	(1,155,800)	1,027,650	47.07%	
Non-cash amounts excluded from operating activities	Note 2(b)	5,729,204	998,404	2,815	(995,589)	(99.72%)	▼
Amount attributable to operating activities		(427,616)	3,675,866	3,997,389	321,523	8.75%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	8,755,427	1,653,316	36,765	(1,616,551)	(97.78%)	▼
Proceeds from disposal of assets	6	581,500	0	0	0	0.00%	
		9,336,927	1,653,316	36,765	(1,616,551)	(97.78%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(3,322,085)	(534,149)	(884,495)	(350,346)	(65.59%)	▼
Payments for construction of infrastructure	5	(9,644,264)	(1,419,928)	(346,487)	1,073,441	75.60%	▲
Amount attributable to investing activities		(3,629,422)	(300,761)	(1,194,217)	(893,456)	(297.07%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	559,574	401,218	401,218	0	0.00%	
		559,574	401,218	401,218	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(310,416)	(11,471)	(11,471)	0	0.00%	
Payments for principal portion of lease liabilities	12	(12,724)	(2,815)	(2,815)	0	0.00%	
Transfer to reserves	4	(1,725,879)	0	(1,323,655)	(1,323,655)	0.00%	▼
		(2,049,019)	(14,286)	(1,337,941)	(1,323,655)	(9265.52%)	
Amount attributable to financing activities		(1,489,445)	386,932	(936,723)	(1,323,655)	(342.09%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		5,546,483	5,546,483	5,282,262	(264,221)	(4.76%)	▼
Amount attributable to operating activities		(427,616)	3,675,866	3,997,389	321,523	8.75%	▲
Amount attributable to investing activities		(3,629,422)	(300,761)	(1,194,217)	(893,456)	(297.07%)	▼
Amount attributable to financing activities		(1,489,445)	386,932	(936,723)	(1,323,655)	(342.09%)	▼
Surplus or deficit after imposition of general rates		0	9,308,520	7,148,711	(2,159,809)	(23.20%)	▼

KEY INFORMATION

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

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

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

SHIRE OF DALWALLINU
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2023

	Supplementary Information	30 June 2022	31 August 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	10,007,331	10,922,136
Trade and other receivables		459,411	3,204,123
Inventories	8	13,751	20,403
TOTAL CURRENT ASSETS		10,480,493	14,146,662
NON-CURRENT ASSETS			
Trade and other receivables		6,377	6,377
Investment in associate	16	136,156	136,156
Property, plant and equipment		38,432,500	39,316,996
Infrastructure		283,075,180	283,421,667
Right-of-use assets		52,195	49,381
TOTAL NON-CURRENT ASSETS		321,702,408	322,930,577
TOTAL ASSETS		332,182,901	337,077,239
CURRENT LIABILITIES			
Trade and other payables	9	361,642	565,453
Other liabilities	13	0	673,200
Lease liabilities	12	690	(1,852)
Borrowings	11	310,416	298,945
Employee related provisions	13	391,047	391,047
TOTAL CURRENT LIABILITIES		1,063,795	1,926,793
NON-CURRENT LIABILITIES			
Lease liabilities	12	51,653	51,653
Borrowings	11	3,004,093	3,004,093
Employee related provisions		18,224	18,224
Other provisions		214,599	214,599
TOTAL NON-CURRENT LIABILITIES		3,288,569	3,288,569
TOTAL LIABILITIES		4,352,364	5,215,362
NET ASSETS		327,830,537	331,861,877
EQUITY			
Retained surplus		57,703,996	60,812,897
Reserve accounts	4	4,398,920	5,321,356
Revaluation surplus		265,727,620	265,727,620
TOTAL EQUITY		327,830,537	331,861,877

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 September 2023

SHIRE OF DALWALLINU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year	Year to Date
		Opening 30 June 2023	Closing 30 June 2023	31 August 2023
Current assets		\$	\$	\$
Cash and cash equivalents	3	10,010,626	10,007,331	10,922,136
Trade and other receivables		539,008	459,411	3,204,123
Inventories	8	13,751	13,751	20,403
		10,563,385	10,480,493	14,146,662
Less: current liabilities				
Trade and other payables	9	(427,740)	(361,642)	(565,453)
Other liabilities	13	(479)	0	(673,200)
Lease liabilities	12	(18,512)	(690)	1,852
Borrowings	11	(304,001)	(310,416)	(298,945)
Employee related provisions	13	(391,047)	(391,047)	(391,047)
		(1,141,779)	(1,063,795)	(1,926,793)
Net current assets		9,421,606	9,416,698	12,219,869
Less: Total adjustments to net current assets	Note 2(c)	(4,093,338)	(4,134,436)	(5,071,158)
Closing funding surplus / (deficit)		5,328,268	5,282,262	7,148,711

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities	Adopted Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	6	(252,136)	0
Add: Depreciation		5,988,786	2,815
Movement in current employee provisions associated with restricted cash		(7,446)	
Total non-cash amounts excluded from operating activities		5,729,204	2,815

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets	Adopted Budget	Last Year	Year to Date
	Opening 30 June 2023	Closing 30 June 2023	31 August 2023
	\$	\$	\$
Less: Reserve accounts	4	(4,398,920)	(4,398,920)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings	11	310,416	310,416
- Current portion of lease liabilities	12	41,388	690
- Current portion of other provisions held in reserve		(46,222)	(46,622)
Total adjustments to net current assets	Note 2(a)	(4,093,338)	(4,134,436)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF DALWALLINU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	35,794	8.78%	▲
General Purpose Funding unbudgeted payment		Permanent	
Fees and charges	239,150	34.60%	▲
Timing variances		Timing	
Interest revenue	23,038	211.51%	▲
Timing variances		Timing	
Other revenue	(4,141)	(100.00%)	▼
Timing variances		Timing	
Expenditure from operating activities			
Employee costs	43,092	9.97%	▲
Timing variances		Timing	
Materials and contracts	(50,965)	(9.22%)	▼
Timing variances		Timing	
Utility charges	32,225	44.06%	▲
Timing variances		Timing	
Depreciation	995,589	99.72%	▲
Depreciation not processed for July & August 2023		Timing	
Finance costs	(486)	(19.72%)	▼
Timing variances		Timing	
Insurance	12,305	11.18%	▲
Timing variances		Timing	
Other expenditure	(4,110)	(28.03%)	▼
Timing variances		Timing	
Non-cash amounts excluded from operating activities	(995,589)	(99.72%)	▼
Depreciation not processed for July & August 2023		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,616,551)	(97.78%)	▼
Capital grants in contract liabilities		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	(350,346)	(65.59%)	▼
Timing variances		Timing	
Payments for construction of infrastructure	1,073,441	75.60%	▲
Timing variances		Timing	
Outflows from financing activities			
Transfer to reserves	(1,323,655)	0.00%	▼
Timing variances		Timing	
Surplus or deficit at the start of the financial year	(264,221)	(4.76%)	▼
Posting for 2022/23 not completed yet		Timing	
Surplus or deficit after imposition of general rates	(2,159,809)	(23.20%)	▼
Due to variances described above			

SHIRE OF DALWALLINU
SUPPLEMENTARY INFORMATION

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SHIRE OF DALWALLINU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$5.55 M	\$5.55 M	\$5.28 M	(\$0.26 M)
Closing	\$0.00 M	\$9.31 M	\$7.15 M	(\$2.16 M)

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$	% of total		\$	% Outstanding		\$	% Collected
Unrestricted Cash	\$5.60 M	51.3%	Trade Payables	\$0.55 M		Rates Receivable	\$2.46 M	44.8%
Restricted Cash	\$5.32 M	48.7%	0 to 30 Days		94.1%	Trade Receivable	\$0.75 M	% Outstanding
			Over 30 Days		5.9%	Over 30 Days		25.3%
			Over 90 Days		0.0%	Over 90 Days		2.2%

Refer to 3 - Cash and Financial Assets

Refer to 9 - Payables

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.43 M)	\$3.68 M	\$4.00 M	\$0.32 M

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$	% Variance	YTD Actual	\$	% Variance	YTD Actual	\$	% Variance
YTD Budget	\$3.75 M	(0.1%)	YTD Budget	\$0.41 M	8.8%	YTD Budget	\$0.69 M	34.6%

Refer to 10 - Rate Revenue

Refer to 14 - Grants and Contributions

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.63 M)	(\$0.30 M)	(\$1.19 M)	(\$0.89 M)

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$	%	YTD Actual	\$	% Spent	YTD Actual	\$	% Received
Adopted Budget	\$0.58 M	(100.0%)	Adopted Budget	\$9.64 M	(96.4%)	Adopted Budget	\$8.76 M	(99.6%)

Refer to 6 - Disposal of Assets

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.49 M)	\$0.39 M	(\$0.94 M)	(\$1.32 M)

Refer to Statement of Financial Activity

Borrowings		Reserves		Lease Liability	
Principal repayments	(\$0.01 M)	Reserves balance	\$5.32 M	Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)	Interest earned	\$0.03 M	Interest expense	(\$0.00 M)
Principal due	\$3.30 M			Principal due	\$0.05 M

Refer to 11 - Borrowings

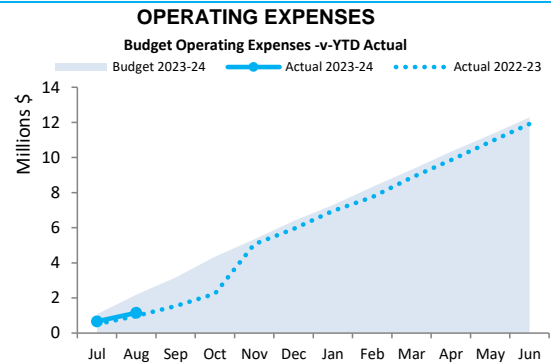
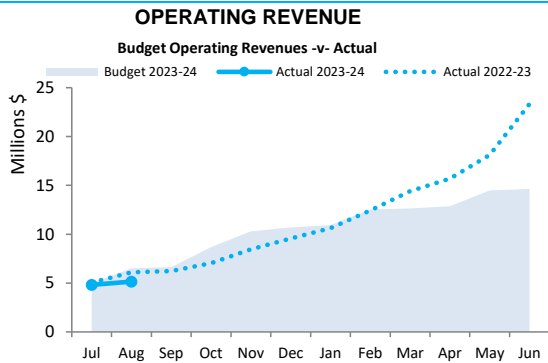
Refer to 4 - Cash Reserves

Refer to Note 12 - Lease Liabilities

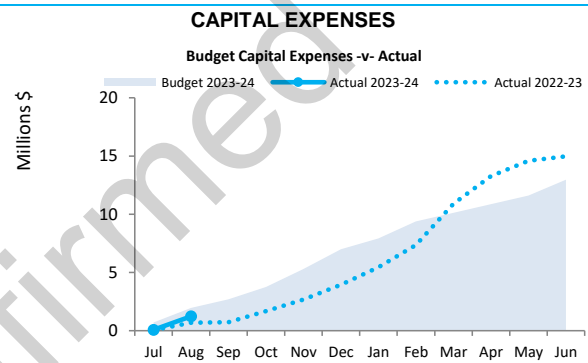
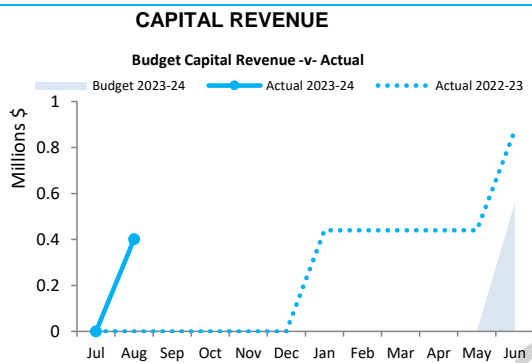
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

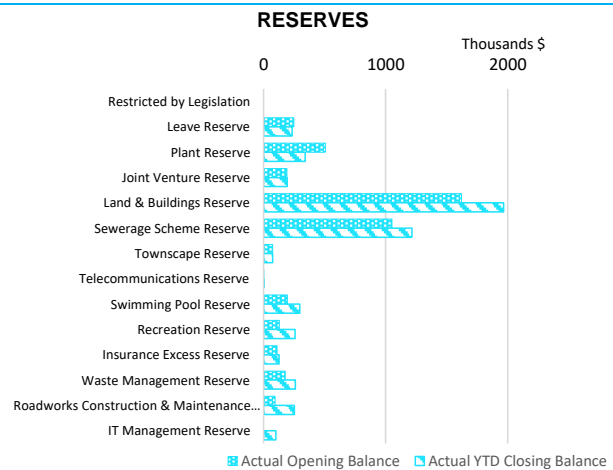
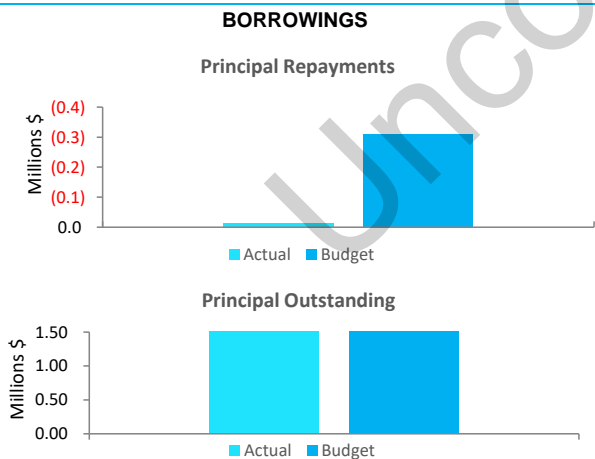
OPERATING ACTIVITIES



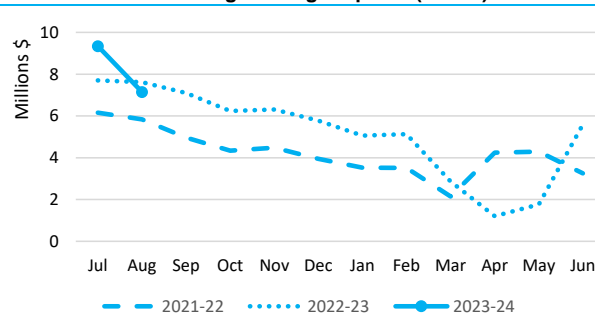
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
TelenetSaver Account	Cash and cash equivalents	1,589,718		1,589,718		Bank	1.35%	At call
Municipal Account	Cash and cash equivalents	510,861		510,861		Bank	0.00%	At call
Term Deposit - Municipal Exce	Cash and cash equivalents	0	5,321,357	5,321,357		Bank	4.40%	28/12/2023
Term Deposit - Reserves	Cash and cash equivalents	3,500,000		3,500,000		Bank	3.70%	6/09/2023
Floats Held	Cash and cash equivalents	200		200		Shire float	0.00%	At call
Total		5,600,779	5,321,357	10,922,136	0			
Comprising								
Cash and cash equivalents		5,600,779	5,321,357	10,922,136	0			
		5,600,779	5,321,357	10,922,136	0			

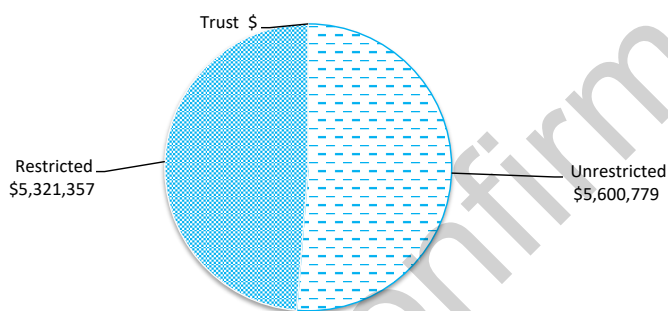
KEY INFORMATION

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

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

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

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



SHIRE OF DALWALLINU
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 AUGUST 2023

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfers	Transfers	Closing	Opening	Interest	Transfers	Transfers	Closing
	Balance	Earned	In (+)	Out (-)	Balance	Balance	Earned	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation										
Leave Reserve	247,906	7,416	0	(14,862)	240,460	247,906	1,583	0	(14,862)	234,627
Plant Reserve	506,416	15,139	137,000	(305,000)	353,555	506,416	3,234	137,000	(305,000)	341,650
Joint Venture Reserve	191,570	5,459	29,012	(2,000)	224,041	191,570	1,223	0	0	192,793
Land & Buildings Reserve	1,621,642	48,509	685,000	(162,712)	2,192,439	1,621,642	10,356	415,000	(81,356)	1,965,642
Sewerage Scheme Reserve	1,052,044	31,470	156,443	0	1,239,957	1,052,044	6,719	156,443	0	1,215,206
Townscape Reserve	73,892	2,210	0	(75,000)	1,102	73,892	472	0	0	74,364
Telecommunications Reserve	507	14	0	0	521	507	3	0	0	510
Swimming Pool Reserve	195,884	5,860	100,000	0	301,744	195,884	1,251	100,000	0	297,135
Recreation Reserve	127,990	3,829	130,000	0	261,819	127,990	817	130,000	0	258,807
Insurance Excess Reserve	110,488	3,305	16,000	0	129,793	110,488	706	16,000	0	127,194
Waste Management Reserve	176,308	5,274	83,683	0	265,265	176,308	1,126	83,683	0	261,117
Roadworks Construction & Maint	94,273	2,820	157,436	0	254,529	94,273	602	157,436	0	252,311
IT Management Reserve	0	0	100,000	0	100,000	0	0	100,000	0	100,000
	4,398,920	131,305	1,594,574	(559,574)	5,565,225	4,398,920	28,093	1,295,562	(401,218)	5,321,357

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	152,773	0	0	0
Buildings - non-specialised	1,921,853	399,445	254,896	(144,549)
Furniture and equipment	44,704	34,704	26,604	(8,100)
Plant and equipment	1,202,755	100,000	602,995	502,995
Acquisition of property, plant and equipment	3,322,085	534,149	884,495	350,346
Infrastructure - roads	8,528,238	1,370,294	304,159	(1,066,135)
Infrastructure - Other	1,018,126	33,320	42,328	9,008
Infrastructure - Footpaths	97,900	16,314	0	(16,314)
Acquisition of infrastructure	9,644,264	1,419,928	346,487	(372,749)
Total capital acquisitions	12,966,349	1,954,077	1,230,982	(22,402)
Capital Acquisitions Funded By:				
Capital grants and contributions	8,755,427	1,653,316	36,765	(1,616,551)
Lease liabilities	35,600	35,600	35,600	0
Other (disposals & C/Fwd)	581,500	0	0	0
Reserve accounts				
Leave Reserve	0		14,862	14,862
Plant Reserve	0		305,000	305,000
Joint Venture Reserve	2,000		0	0
Land & Buildings Reserve	162,712		81,356	81,356
Townscape Reserve	75,000		0	0
Contribution - operations	3,354,110	265,161	757,399	492,238
Capital funding total	12,966,349	1,954,077	1,230,982	(723,095)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

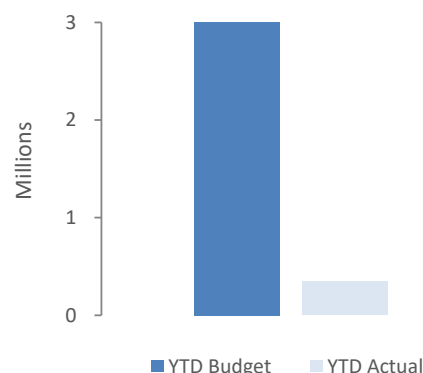
Initial recognition and measurement for assets held at cost

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

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

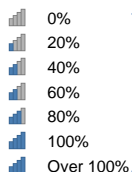
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



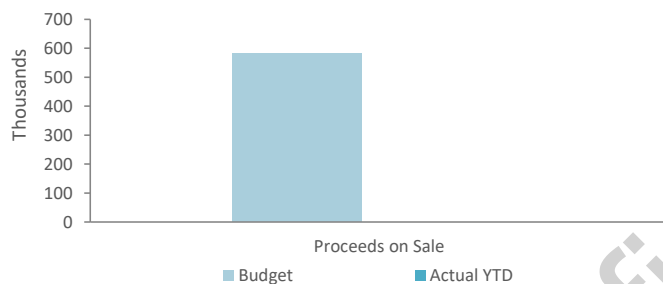
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
LAND					
E081804	PRE SCH - Capital Expenditure - Land	77,273	0	0	0
E093855	OTH HOU - Capital Expenditure - Land	52,000	0	0	0
L42	Purchase of Lot 42 & 43 Arthur St, Wubin	23,500	0	0	0
BUILDINGS					
E053847	OTH LOPS -Capital Expenditure - Buildings Disaster Resilience DF	353,000	0	0	0
K89	Dalwallinu Medical Centre - Capital Upgrade	15,000	0	0	0
K60	Dalwallinu Early Learning Centre - Capital Upgrade	378,000	378,000	199,733	178266.88
K104	11B Anderson Way, Dalwallinu - DDC Coordinator - Capital Upgra	5,500	0	0	0
K29	13 Rayner St, Dalwallinu - General Hand - Capital Upgrade	65,000	0	30,546	-30545.96
K25	68 Annetts Rd, Dalwallinu - Capital Upgrade	23,000	0	0	0
E092041	STF HOU - Construction of Employee Housing	190,066	0	0	0
K106	1 Salmon Gums Place, Dalwallinu (Dr) Capital Upgrade	6,000	0	0	0
K14	Pioneer House Building Upgrade	14,500	0	0	0
U65	Dalwallinu Cemetery Toilet - Capital	80,000	0	0	0
U70	Kalannie Community Building Upgrade	8,000	0	0	0
K8	Dalwallinu Town Hall - Capital Upgrade	140,000	0	524	-523.65
C149	Dalwallinu Recreation Centre Gardeners Shed - Capital Upgrade	178,457	0	18,157	-18157.27
C148	Dalwallinu Hockey Pavilion - Capital Upgrade	413,125	0	5,936	-5936.07
K112	Wubin Sports Pavilion - Capital Upgrade	7,600	0	0	0
K85	Kalannie Sports Pavillion - Capital Upgrade	23,160	0	0	0
K88	Administration Office - Capital Upgrade	21,445	21,445	0	21445
ROADS					
E121700	ROAD CON - Regional Road Group	817,600	111,462	55,147	56314.57
E121720	ROAD CON - Roads To Recovery	717,302	119,544	33,704	85839.97
E121735	ROAD CON - WSFN	5,736,518	956,080	130,364	825715.99
E121730	ROAD CON - Shire Road Program	1,221,818	177,376	52,941	124434.97
E121795	ROAD CON - DRFAWA Works	35,000	5,832	32,003	-26170.5
OTHER INFRASTRUCTURE					
K61	Landscaping - MPECLC	120,000	0	40,928	-40927.95
Z74	Shire Town Entry Statements	82,070	0	0	0
Z78	Kalannie Memorial Wall - Capital Upgrade	6,765	0	1,400	-1400
Z79	Burtons Corner Sculpture - Capital Upgrade	28,500	0	0	0
E103844	SEW - Capital Expenditure - Other Infrastructure	200,000	33,320	0	33320
O95	Aquatic Centre Shade Sails - Toddler Pool - Capital Upgrade	92,000	0	0	0
O25	Dalwallinu Recreation Centre Cricket Pitch Upgrade	20,655	0	0	0
O22	Shade Structure - Dalwallinu Sports Club	38,682	0	0	0
O27	Roberts Road 2 x Tanks - Capital Upgrade	94,357	0	0	0
O28	Kalannie Oval 2 x Tanks - Capital Upgrade	94,357	0	0	0
O29	Kalannie Sports Pavilion Sealing - Capital Upgrade	63,802	0	0	0
O30	Dalwalinu Playground (Arts Centre) - Capital Upgrade	85,288	0	0	0
O18	Wubin Playground	62,150	0	0	0
O24	New Gazebo to Tourism Carpark	17,700	0	0	0
O31	RV Dump Point Wubin - Capital Upgrade	11,800	0	0	0
FOOTPATH CONSTRUCTION					
F0196A	Hyde St Between McNeil & Johnston - Capital Upgrade	27,500	4,582	0	4582
F0181	Dungey Way between Bell & Shannon - Capital Upgrade	39,600	6,600	0	6600
F0189	Leahy St Between South & Annetts - Capital Upgrade	30,800	5,132	0	5132
PLANT & EQUIPMENT					
E053848	OTH LOPS -Capital Expenditure - Plant & Equip Disaster Resilenci	147,000	0	47,740	-47740
CP004	Transfer Pump Portable Ginch - Capital Upgrade	39,000	0	35,628	-35627.54
DL122	Purchase Grader DL 122	455,000	0	455,000	-455000
DL10324	Semi Water Taker (DL10324) - Capital Upgrade	150,000	0	0	0
DL350	Utility (DL350) - Capital Upgrade	30,000	0	0	0
DL281	Purchase Utility WS	44,000	0	0	0
DL275	Utility (DL275) - Capital Upgrade	30,000	0	0	0
CP005	Second Hand Street Sweeper - Capital Upgrade	100,000	0	0	0
CP006	Auger Attachment for Track Loader - Capital Upgrade	10,000	10,000	4,897	5102.6
DL9138	2017 Hitachi 5 Wheel Loader (Major Repairs)	85,000	85,000	0	85000
CP001	Purchase Sundry Plant	5,000	5,000	0	5000
CP003	EV Charging Station - Capital Upgrade	63,755	0	12,784	-12784.31
E145802	ADMIN - MCS Vehicle - DL 131	44,000	0	46,946	-46945.91
FURNITURE & FIXTURES					
C124	Altus Payroll & Procurement Software Implementation	26,334	26,334	20,000	6,334
C125	HPE Backup Server Proline	8,370	8,370	0	8370
C127	Wall Mounted Television Dally Rec Centre - capital upgrade	10,000	0	6,604	-6604
		12,966,349	1,954,077	1,230,982	723,095

6 DISPOSAL OF ASSETS

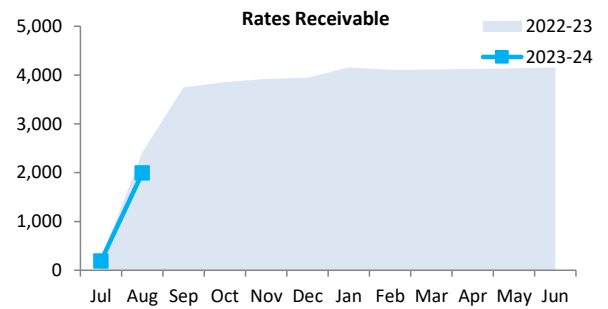
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
	Sale of McNeill St lots	75,000	120,000	45,000	0	0	0	0	0
	Sale of Roberts Rd lots	65,000	150,000	85,000	0	0	0	0	0
	Plant and equipment								
	Sale of DL122	90,000	140,000	50,000	0	0	0	0	0
	Sale of DL10324	0	40,000	40,000	0	0	0	0	0
	Sale of DL103	28,000	37,000	9,000	0	0	0	0	0
	Sale of DL350	9,182	11,500	2,318	0	0	0	0	0
	Sale of DL281	25,000	38,000	13,000	0	0	0	0	0
	Sale of DL275	9,182	12,000	2,818	0	0	0	0	0
	Sale of DL131	28,000	33,000	5,000	0	0	0	0	0
		329,364	581,500	252,136	0	0	0	0	0



Unconfirmed

7 RECEIVABLES

Rates receivable	30 Jun 2023	31 Aug 2023
	\$	\$
Opening arrears previous years	59,824	30,307
Levied this year	4,135,012	4,419,037
Less - collections to date	(4,164,529)	(1,994,232)
Gross rates collectable	30,307	2,455,112
Net rates collectable	30,307	2,455,112
% Collected	99.3%	44.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(454)	562,201	20,451	153,374	16,514	752,085
Percentage	(0.1%)	74.8%	2.7%	20.4%	2.2%	
Balance per trial balance						
Trade receivables	(454)	562,201	20,451	153,374	16,514	752,085
GST receivable						(3,074)
Total receivables general outstanding						749,011

Amounts shown above include GST (where applicable)

KEY INFORMATION

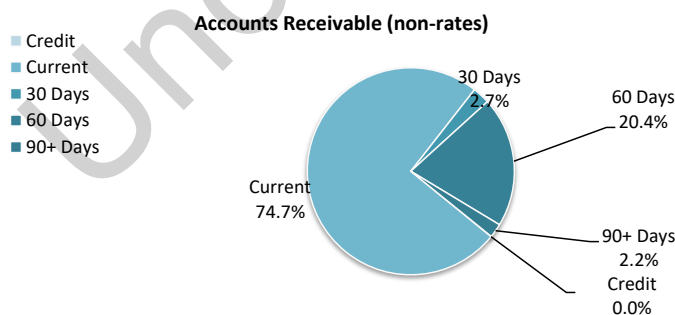
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 August 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Inventories Fuel & Materials	13,751	6,652	0	20,403
Total other current assets	13,751	6,652	0	20,403

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

Unconfirmed

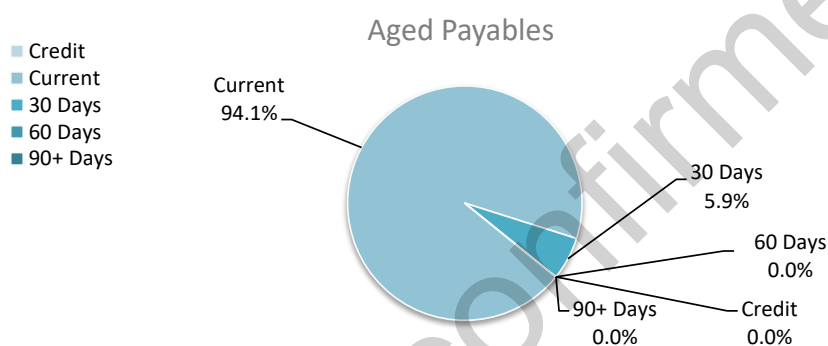
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	439,415	27,785	0	0	467,199
Percentage	0.0%	94.1%	5.9%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	523,904	27,785	0	0	551,689
Accrued salaries and wages						16,212
ATO liabilities						(59,879)
Other payables						37,331
Accrued interest on loans						14,489
Bonds & Deposits Held						5,611
Total payables general outstanding						565,453

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



SHIRE OF DALWALLINU
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Budget		YTD Actual		
					Reassessed Rate Revenue \$	Total Revenue \$	Rate Revenue \$	Reassessed Rate Revenue \$	Total Revenue \$
Gross rental value									
Gross Rental Value	0.098822	326	4,595,852	454,171	4,000	458,171	454,171	0	454,171
Unimproved value									
Unimproved Value	0.012310	364	254,734,000	3,135,776	4,000	3,139,776	3,132,544	0	3,132,544
Sub-Total		690	259,329,852	3,589,947	8,000	3,597,947	3,586,715	0	3,586,715
Minimum payment									
Gross rental value									
GRV - Dalwallinu	624	105	489,959	65,520	0	65,520	65,520	0	65,520
GRV - Kalannie	624	32	134,773	19,968	0	19,968	19,968	0	19,968
GRV - Other Towns	624	82	261,964	51,168	0	51,168	51,168	0	51,168
Unimproved value									
UV - Rural	728	30	580,478	21,840	0	21,840	25,480	(1,015)	24,465
UV - Mining	728	49	455,057	35,672	0	35,672	35,672	0	35,672
Sub-total		298	1,922,231	194,168	0	194,168	197,808	(1,015)	196,793
Discount						(160,000)			(92,248)
Amount from general rates						3,632,115			3,691,260
Ex-gratia rates						41,612			51,420
Total general rates						3,673,727			3,742,680

11 BORROWINGS

Repayments - borrowings

Information on borrowings	Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
	Dalwallinu Sewerage Scheme	64	49,389	0	0	(11,471)	(23,507)	37,918	25,882	(2,432)	(4,300)
	Dalwallinu Discovery Centre	157	398,700	0	0	0	(62,726)	398,700	335,974	0	(10,573)
	Dalwallinu Recreation Centre	159	2,463,356	0	0	0	(63,698)	2,463,356	2,399,658	0	(91,426)
	Bell St Subdivision	160	403,063	0	0	0	(160,485)	403,063	242,578	0	(2,227)
Total			3,314,508	0	0	(11,471)	(310,416)	3,303,037	3,004,092	(2,432)	(108,526)
	Current borrowings		310,416					298,945			
	Non-current borrowings		3,004,092					3,004,092			
			3,314,508					3,303,037			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Gymnasium Equipment	E6N0162493	418	35,600	35,600	(2,167)	(8,900)	33,851	27,118	(375)	(1,260)
Administration Photocopiers	Ricoh	18,094	0	0	(648)	(3,824)	17,446	14,270	(144)	(779)
Total		18,512	35,600	35,600	(2,815)	(12,724)	51,297	41,388	(519)	(2,039)
Current lease liabilities		690					-1,852			
Non-current lease liabilities		51,653					51,653			
		52,343					49,801			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		0	0	709,965	(36,765)	673,200
Total other liabilities		0	0	709,965	(36,765)	673,200
Employee Related Provisions						
Provision for annual leave		187,998	0			187,998
Provision for long service leave		203,049	0			203,049
Total Provisions		391,047	0	0	0	391,047
Total other current liabilities		391,047	0	709,965	(36,765)	1,064,247

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2023			31 Aug 2023	31 Aug 2023	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
General Purpose Grant - WA Government	0	0	0	0	0	0	0	24,371
Untied Roads Grant - WA Government	0	0	0	0	0	0	0	17,839
DFES Operating Grant	0	0	0	0	0	52,998	0	10,268
Direct Grant - Main Roads	0	0	0	0	0	353,438	353,438	353,438
	0	0	0	0	0	406,436	353,438	405,916
Contributions								
Collection of Legal Costs	0	0	0	0	0	10,000	1,666	0
Miscellaneous Reimbursements - GOV	0	0	0	0	0	2,300	16	0
Miscellaneous Reimbursements - HEALTH	0	0	0	0	0	9,200	1,532	2,058
Miscellaneous Reimbursements - PRE SCHOOL	0	0	0	0	0	6,162	1,026	2,118
Miscellaneous Reimbursements - OTH WELFARE	0	0	0	0	0	200	0	0
Miscellaneous Reimbursements - STAFF HOUSING	0	0	0	0	0	5,740	583	1,030
Miscellaneous Reimbursements - OTH HOUSING	0	0	0	0	0	11,525	1,920	4,260
Miscellaneous Reimbursements - SEWERAGE	0	0	0	0	0	0	0	3,040
Miscellaneous Reimbursements - OTH COM	0	0	0	0	0	2,378	396	477
Containers Deposit Scheme Income	0	0	0	0	0	1,500	248	0
Collection Metal Rubbish	0	0	0	0	0	500	0	0
Miscellaneous Reimbursements - REC & CUL	0	0	0	0	0	159,937	26,644	3,097
Miscellaneous Reimbursements - ROAD MAIN	0	0	0	0	0	500	82	239
Street Light Contribution - Main Roads	0	0	0	0	0	5,000	832	0
Miscellaneous Reimbursements - ECON SERV	0	0	0	0	0	51,542	8,586	9,440
Miscellaneous Reimbursements - OTH PRO & SERV	0	0	0	0	0	19,200	3,162	4,083
Fuel Rebates - ATO	0	0	0	0	0	45,000	7,496	7,664
	0	0	0	0	0	330,684	54,189	37,505
TOTALS	0	0	0	0	0	737,120	407,627	443,421

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2023		(As revenue)	31 Aug 2023	31 Aug 2023	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
DFES LG Resilience Fund Grant	0	0	0	0	0	500,000	0	0
LRCI Phase 4 - Fecing OTH HOU	0	0	0	0	0	8,000	0	0
LRCI Phase 4 - Cemetery Toilet OTH COM	0	0	0	0	0	80,000	0	0
LRCI Phase 4 - Town Hall PUB HALL	0	0	0	0	0	140,000	0	0
LRCI Phase 4 - Shade Sails SWIM	0	0	0	0	0	92,000	0	0
CWSP Grant - Water Tank Projects	0	0	0	0	0	132,099	0	0
LRCI Phase 4 - OTH REC & SPORT	0	0	0	0	0	229,843	0	0
DFES LG Resilience Fund Grant	0	0	0	0	0	119,000	0	0
CRFF Grant - Hockey Pavillion	0	0	0	0	0	108,868	0	0
LRCI Phase 4 - Roads	0	0	0	0	0	621,000	0	0
DoT Footpahts	0	0	0	0	0	48,950	0	0
Main Roads Regional Road Group (RRG)	0	0	0	0	0	539,511	134,877	36,765
Dept Infr Roads to Recovery (RTR)	0	0	0	0	0	655,420	163,855	0
DFES DRFAWA AGRN962 Claim	0	0	0	0	0	35,000	0	0
Main Roads Wheatbelt Secondary Freight (WSFN)	0	0	0	0	0	5,418,336	1,354,584	0
LRCI Phase 4 - Tourism	0	0	0	0	0	27,400	0	0
	0	0	0	0	0	8,755,427	1,653,316	36,765

**SHIRE OF DALWALLINU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023**

16 INVESTMENT IN ASSOCIATES

(a) Investment in associate

Aggregate carrying amount of interests in Local Government House accounted for using the equity method are reflected in the table below.

Carrying amount at 1 July
Carrying amount at 30 June

Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
\$	\$	\$
0		136,156
0	0	136,156

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

Unconfirmed


Shire of Dalwallinu

Bank Reconciliation

as at 31 August 2023

Balance as per General Ledger as at 1 August 2023				
A910000 - Municipal Fund	146,460.78 ✓			
A910001 - Telenet Saver	2,457,053.14 ✓	2,603,513.92		2,603,513.92
Add Cash Receipts				
Daily Receipts		623,599.49		
BPAY Receipts		1,430,103.73		
Interest Received		2,665.03		
				2,056,368.25
Less Cash Payments				
EFT Payments - Payroll ✓		184,423.74		
EFT Payments (EFT14799-EFT14903) ✓		1,292,316.87		
Direct Debit - Credit Card Payments (DD17330.1)		13,204.10		
Direct Debit - Housing Bonds (DD17314.1 & DD17314.1)		1,096.00		
Direct Debit - Superannuation Payments		25,541.42		
Bank Fees		624.20		
Transfer to Reserves Term Deposit		894,344.00		
Direct Debit - Payment to DoT		147,752.85		
				2,559,303.18
Balance as per General Ledger as at 31 August 2023				
A910000 - Municipal Fund	510,860.82 ✓			
A910001 - Telenet Saver	1,589,718.17 ✓			
		2,100,578.99	0.00	2,100,578.99
Add				
Less				
Banking 31/08/23, banked on 01/09/23				1,296.56
				2,099,282.43
Balance as per Bank Statements as at 31 August 2023				
Muni Cheque Account - xxxx914		509,564.26 ✓		
Business Telenet Saver - xxxx562		1,589,718.17 ✓	0.00	2,099,282.43

Prepared by

 8/9/2023

Reviewed by

 11/9/2023



For enquiries, message us on the Bankwest App or Bankwest Online Banking, or call on 13 17 19
If you're a business customer, call 13 7000

**BUSINESS ZERO TRAN ACCOUNT STATEMENT
MUNI FUND**

BSB Number	XXX-XXX
Account Number	XXXXXX-X
Period	30 Aug 23 - 31 Aug 23
Page 1 of 4	Statement Number 4146

THE COMMITTEE
SHIRE OF DALWALLINU
PO BOX 141
DALWALLINU WA 6609

Account of: SHIRE OF DALWALLINU

TRANSACTION DETAILS FOR ACCOUNT NUMBER: xxxxxx-x				
Date	Particulars	Debit	Credit	Balance
30 AUG 23	OPENING BALANCE			\$663,207.44
30 AUG 23			\$656.84	\$663,864.28
30 AUG 23			\$16,306.58	\$680,170.86
30 AUG 23			\$6,307.78	\$686,478.64
30 AUG 23			\$8,190.59	\$694,669.23
30 AUG 23			\$4,214.46	\$698,883.69
30 AUG 23			\$3,018.43	\$701,902.12
30 AUG 23			\$2,518.76	\$704,420.88
30 AUG 23			\$1,288.68	\$705,709.56
30 AUG 23			\$7,314.59	\$713,024.15
30 AUG 23			\$3,103.49	\$716,127.64
30 AUG 23			\$100.00	\$716,227.64
30 AUG 23			\$690.80	\$716,918.44
30 AUG 23			\$7,535.70	\$724,454.14
30 AUG 23			\$301.41	\$724,755.55
30 AUG 23			\$1,548.12	\$726,303.67
30 AUG 23			\$171.85	\$726,475.52
30 AUG 23			\$252.32	\$726,727.84
30 AUG 23			\$1,654.25	\$728,382.09
30 AUG 23			\$108.95	\$728,491.04
30 AUG 23			\$1,547.20	\$730,038.24
30 AUG 23			\$4,304.77	\$734,343.01
30 AUG 23			\$546.99	\$734,890.00
30 AUG 23			\$7,512.31	\$742,402.31
30 AUG 23			\$1,688.45	\$744,090.76
30 AUG 23			\$10,213.74	\$754,304.50
30 AUG 23			\$2,690.02	\$756,994.52
30 AUG 23	CARRIED FORWARD			\$756,994.52

Make sure you check the entries on this statement carefully. If you see something that doesn't seem right, call us on 13 17 19. For more information about your account, and for details of the dispute resolution mechanism that covers disputed transactions and complaints (including how to access the mechanism and to make a complaint – including to the external dispute resolution body - the Australian Financial Complaints Authority), please see the Product Disclosure Statement for this product (available at our website and branches), or call/visit us. Bankwest, a division of Commonwealth Bank of Australia ABN 48 123 123 124 AFSL / Australian credit licence 234945. If you don't want to receive promotional information from us, let us know by calling us on 13 17 19.

TRANSACTION DETAILS (Cont.)				
Date	Particulars	Debit	Credit	Balance
30 AUG 23	BROUGHT FORWARD			\$756,994.52
30 AUG 23			\$9,208.02	\$766,202.54
30 AUG 23			\$1,742.33	\$767,944.87
30 AUG 23		\$16,520.28		\$751,424.59
30 AUG 23			\$200,000.00	\$951,424.59
30 AUG 23			\$13,301.09	\$964,725.68
30 AUG 23			\$590.80	\$965,316.48
30 AUG 23			\$590.80	\$965,907.28
30 AUG 23			\$9,704.44	\$975,611.72
30 AUG 23			\$4,354.05	\$979,965.77
30 AUG 23		\$2,070.00		\$977,895.77
30 AUG 23			\$672.00	\$978,567.77
31 AUG 23			\$50.00	\$978,617.77
31 AUG 23			\$50.00	\$978,667.77
31 AUG 23			\$6,473.75	\$985,141.52
31 AUG 23			\$32,454.24	\$1,017,595.76
31 AUG 23			\$30.00	\$1,017,625.76
31 AUG 23			\$6,696.16	\$1,024,321.92
31 AUG 23			\$20,317.79	\$1,044,639.71
31 AUG 23			\$1,536.42	\$1,046,176.13
31 AUG 23			\$2,273.18	\$1,048,449.31
31 AUG 23			\$30,468.62	\$1,078,917.93
31 AUG 23			\$19,195.12	\$1,098,113.05
31 AUG 23			\$1,402.78	\$1,099,515.83
31 AUG 23			\$2,320.05	\$1,101,835.88
31 AUG 23		\$894,344.00		\$207,491.88
31 AUG 23			\$329.00	\$207,820.88
31 AUG 23			\$50.00	\$207,870.88
31 AUG 23			\$4,799.19	\$212,670.07
31 AUG 23			\$7,594.17	\$220,264.24
31 AUG 23			\$6,635.23	\$226,899.47
31 AUG 23			\$3,863.63	\$230,763.10
31 AUG 23			\$3,407.54	\$234,170.64
31 AUG 23			\$1,892.46	\$236,063.10
31 AUG 23			\$2,488.02	\$238,551.12
31 AUG 23			\$1,779.87	\$240,330.99
31 AUG 23			\$3,910.41	\$244,241.40
31 AUG 23			\$5,594.41	\$249,835.81
31 AUG 23			\$11,722.33	\$261,558.14
31 AUG 23			\$7,699.42	\$269,257.56
31 AUG 23			\$8,997.51	\$278,255.07
31 AUG 23			\$12,214.58	\$290,469.65
31 AUG 23			\$6,658.61	\$297,128.26
31 AUG 23			\$789.60	\$297,917.86
31 AUG 23			\$789.60	\$298,707.46
31 AUG 23			\$789.60	\$299,497.06
31 AUG 23			\$754.60	\$300,251.66
31 AUG 23			\$789.60	\$301,041.26
31 AUG 23			\$762.60	\$301,803.86
31 AUG 23			\$904.92	\$302,708.78
31 AUG 23	CARRIED FORWARD			\$302,708.78

TRANSACTION DETAILS (Cont.)				
Date	Particulars	Debit	Credit	Balance
31 AUG 23	BROUGHT FORWARD			\$302,708.78
31 AUG 23			\$1,363.72	\$304,072.50
31 AUG 23			\$1,373.49	\$305,445.99
31 AUG 23			\$1,875.56	\$307,321.55
31 AUG 23			\$14,482.23	\$321,803.78
31 AUG 23			\$5,021.38	\$326,825.16
31 AUG 23			\$2,455.45	\$329,280.61
31 AUG 23			\$789.60	\$330,070.21
31 AUG 23			\$7,980.09	\$338,050.30
31 AUG 23			\$8,370.73	\$346,421.03
31 AUG 23			\$1,887.26	\$348,308.29
31 AUG 23			\$6,857.42	\$355,165.71
31 AUG 23			\$690.80	\$355,856.51
31 AUG 23			\$3,512.79	\$359,369.30
31 AUG 23			\$1,700.15	\$361,069.45
31 AUG 23			\$5,302.05	\$366,371.50
31 AUG 23			\$789.60	\$367,161.10
31 AUG 23			\$27,346.18	\$394,507.28
31 AUG 23			\$3,430.93	\$397,938.21
31 AUG 23			\$3,816.85	\$401,755.06
31 AUG 23			\$7,594.17	\$409,349.23
31 AUG 23			\$728.00	\$410,077.23
31 AUG 23			\$192.05	\$410,269.28
31 AUG 23			\$1,653.37	\$411,922.65
31 AUG 23			\$789.60	\$412,712.25
31 AUG 23			\$10,962.19	\$423,674.44
31 AUG 23			\$691.60	\$424,366.04
31 AUG 23			\$2,314.37	\$426,680.41
31 AUG 23			\$193.19	\$426,873.60
31 AUG 23			\$2,495.20	\$429,368.80
31 AUG 23			\$3,968.88	\$433,337.68
31 AUG 23			\$5,840.00	\$439,177.68
31 AUG 23			\$7,103.01	\$446,280.69
31 AUG 23			\$4,436.66	\$450,717.35
31 AUG 23			\$10,845.25	\$461,562.60
31 AUG 23			\$1,836.16	\$463,398.76
31 AUG 23			\$409.28	\$463,808.04
31 AUG 23			\$3,516.95	\$467,324.99
31 AUG 23			\$2,401.82	\$469,726.81
31 AUG 23			\$12,774.84	\$482,501.65
31 AUG 23			\$4,088.38	\$486,590.03
31 AUG 23			\$1,690.81	\$488,280.84
31 AUG 23			\$3,157.82	\$491,438.66
31 AUG 23			\$3,373.98	\$494,812.64
31 AUG 23			\$1,062.43	\$495,875.07
31 AUG 23			\$6,307.78	\$502,182.85
31 AUG 23			\$17,125.19	\$519,308.04
31 AUG 23		\$63,010.62		\$456,297.42
31 AUG 23			\$1,656.63	\$457,954.05
31 AUG 23			\$1,648.50	\$459,602.55
31 AUG 23	CARRIED FORWARD			\$459,602.55

TRANSACTION DETAILS (Cont.)				
Date	Particulars	Debit	Credit	Balance
31 AUG 23	BROUGHT FORWARD			\$459,602.55
31 AUG 23			\$5,033.08	\$464,635.63
31 AUG 23			\$1,158.69	\$465,794.32
31 AUG 23			\$1,608.95	\$467,403.27
31 AUG 23			\$2,846.21	\$470,249.48
31 AUG 23			\$3,161.96	\$473,411.44
31 AUG 23			\$14,799.07	\$488,210.51
31 AUG 23			\$1,818.04	\$490,028.55
31 AUG 23			\$1,118.80	\$491,147.35
31 AUG 23			\$0.10	\$491,147.45
31 AUG 23			\$1,540.09	\$492,687.54
31 AUG 23			\$38,081.13	\$530,768.67
31 AUG 23		\$28,478.05		\$502,290.62
31 AUG 23			\$90.00	\$502,380.62
31 AUG 23			\$125.00	\$502,505.62
31 AUG 23			\$6,908.64	\$509,414.26
31 AUG 23			\$150.00	\$509,564.26
31 AUG 23	CLOSING BALANCE			\$509,564.26
		TOTAL DEBITS	\$1,004,422.95	
		TOTAL CREDITS		\$850,779.77

RANSAC ION SEARCH R SU S

Account: 30XXXXXXXXXX62
Account Nickname: BUSINESS TELENET SAVER
Date: From 01/08/2023 to 31/08/2023
Transaction Types: All Transaction Types
Opening Balance: \$2,457,053.14
Closing Balance: \$1,589,718.17

BSB NO.	ACCOUNT NO.	TRANSACTION DATE	NARRATION	CHEQUE NO.	DEBIT	CR DIT	ACCOUNT BALANCE
302-162	0373562	30/08/2023	FROM T/S TO MUNI		-\$200,000.00		\$1,589,718.17
302-162	0373562	25/08/2023	Telenet to muni		-\$410,000.00		\$1,789,718.17
302-162	0373562	24/08/2023	Telenet to muni		-\$40,000.00		\$2,199,718.17
302-162	0373562	17/08/2023	Muni to telenet			\$100,000.00	\$2,239,718.17
302-162	0373562	10/08/2023	Telenet to Muni		-\$190,000.00		\$2,139,718.17
302-162	0373562	04/08/2023	Telenet to muni		-\$130,000.00		\$2,329,718.17
302-162	0373562	01/08/2023	CREDIT INTEREST			\$2,665.03	\$2,459,718.17

Shire of Dalwallinu Trust Bank Reconciliation as at 31 August 2023

Balance as per General Ledger as at 1 August 2023				
2T9900000 - Trust Fund	0.00	0.00		0.00
Add Cash Receipts				0.00
				0.00
Less Cash Payments				0.00
		0.00		0.00
Balance as per General Ledger as at 31 August 2023				
2T9900000 - Trust Fund	0.00	0.00	0.00	0.00
Add				
Less				
Balance as per Bank Statements as at 31 August 2023				0.00
2T9900000 - Trust Fund		0.00	0.00	0.00

Prepared by



11/9/2023

Reviewed by



11/9/2023



For enquiries, message us on the Bankwest App or Bankwest Online Banking, or call on 13 17 19
If you're a business customer, call 13 7000

BSB Number	XXX-XXX
Account Number	xxxxxxx
Period	1 Aug 23 - 31 Aug 23
Page 1 of 1	Statement Number 3584

THE COMMITTEE MEMBERS
SHIRE OF DALWALLINU
PO BOX 141
DALWALLINU WA 6609

Account of: SHIRE OF DALWALLINU

TRANSACTION DETAILS FOR ACCOUNT NUMBER: xxxxxx-x				
Date	Particulars	Debit	Credit	Balance
01 AUG 23	OPENING BALANCE			\$0.00
31 AUG 23	CLOSING BALANCE			\$0.00
	TOTAL DEBITS	\$0.00		
	TOTAL CREDITS		\$0.00	

Unconfirmed

Make sure you check the entries on this statement carefully. If you see something that doesn't seem right, call us on 13 17 19. For more information about your account, and for details of the dispute resolution mechanism that covers disputed transactions and complaints (including how to access the mechanism and to make a complaint – including to the external dispute resolution body - the Australian Financial Complaints Authority), please see the Product Disclosure Statement for this product (available at our website and branches), or call/visit us. Bankwest, a division of Commonwealth Bank of Australia ABN 48 123 123 124 AFSL / Australian credit licence 234945. If you don't want to receive promotional information from us, let us know by calling us on 13 17 19.

9.4 CHIEF EXECUTIVE OFFICER

9.4.1 Review of Fraud and Corruption Control Plan*

Report Date	26 September 2023
Applicant	Shire of Dalwallinu
File Ref	FM/28 – Financial Management - Tendering
Previous Meeting Reference	OCM 25 July 2023 (M10110)
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Reviewed Fraud and Corruption Control Plan

Purpose of Report

Council is requested to endorse the reviewed Fraud and Corruption Control Plan.

Background

The Office of the Auditor General previously conducted performance audits on local governments to assess whether the local governments have taken appropriate steps to prevent fraud.

The Office of the Auditor General released the report '*Fraud Prevention in Local Government*' in August 2019. The report highlighted that many local governments had not assessed their fraud risks and did not have comprehensive fraud management plans and programs.

The Shire of Dalwallinu Fraud and Corruption Control Plan was developed by staff and endorsed by Council in September 2019 and reviewed in 2021.

This report is presented to Council to endorse the 2023 review.

Consultation

Nil

Legislative Implications

State

Local Government (Administration) Regulations 1996

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Nil



Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environment implications associated with this proposal.

Officer Comment

The Fraud and Corruption Control Plan was endorsed by Council in September 2019 with the bi-annual review last conducted in September 2021.

A review of the plan has been conducted. No changes have been made to the plan.

Officer Recommendation/Resolution

MOTION 10141

Moved Cr KM McNeill
Seconded Cr JL Counsel

That Council endorse the reviewed Shire of Dalwallinu Fraud and Corruption Control Plan.

CARRIED 6/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr DS Cream, Cr MM Harms,
 Cr KM McNeil, Cr NW Mills

Against: Nil





Shire of
Dalwallinu

Place of wheat and wattle

Fraud & Corruption Control Plan

Endorsed by Council: 24 September 2019

Reviewed by Council: 28 September 2021, 26 September 2023

EXECUTIVE SUMMARY

The Shire of Dalwallinu is committed to the prevention, deterrence, monitoring and investigation of all forms of fraud and corruption. Fraud and corruption can be damaging to Council through financial loss, loss of public confidence (either perceived or real) reputational damage and adverse publicity.

Council is the custodian of significant public funds and assets, therefore it is important that the community has assurance that these are adequately protected from fraud and corruption.

Fraud and corruption control forms part of Council's risk management framework. It is a risk that Council actively seeks to identify and limit its exposure to, by reducing the potential opportunity (risk likelihood) for fraud and corruption to occur.

This Fraud and Corruption Control Plan is to clearly document Council's approach to controlling fraud and corruption at both strategic and operational levels.

BACKGROUND

Context

Councillors and Council's administration are committed to policies and practices that prevent, deter and detect fraudulent and corrupt behaviour in the performance of Council activities.

The Western Australian Auditor General has recommended all Councils adopt specific fraud control procedures that address the risk of fraud and corrupt conduct.

The Shire of Dalwallinu Fraud Corruption & Control Plan was first endorsed by Council in September 2019 and reviewed in September 2021.

Communication

This plan's contents are communicated across the organisation through internal memos and staff meetings.

OUR ATTITUDE TO FRAUD AND CORRUPTION

The Shire of Dalwallinu has zero tolerance for corrupt conduct or fraudulent activities.

Council is committed to preventing, deterring and detecting fraudulent and corrupt behaviour in the performance of Council activities. Employees must not engage in practices that may constitute fraud or corruption.

Council has developed a structured framework and approach to the implementation and review of fraud and corruption prevention, detection, monitoring and reporting.

This plan is based on the Australian Standards for Fraud and Corruption Control (AS8001-2008).

The desired outcome of this commitment is the elimination of fraud and corruption throughout Council operations both internally and externally. Council will prosecute people

identified as committing fraud or undertaking corrupt behaviour. Employees may also face disciplinary action and restitution of money or property lost through fraudulent activity and will be pursued through legislative means.

DEFINITIONS

Definition of fraud and corruption:

For the purposes of this plan, fraud and corruption shall be defined as:

“the use of deception or misrepresentation to obtain an unjust advantage or benefit, or to cause a disadvantage or loss to the council, and includes theft or misappropriation of Council assets”

PURPOSE

Council Objective

The objective of this plan is to outline Council’s approach to fraud and corruption prevention, deterrence and detection. Council is committed to meeting its legislative obligations under the *Local Government Act 1995* including: ensuring that resources are maintained in a responsible and accountable manner.

Council’s commitment to fraud control will be met by ensuring an environment in which fraudulent or corrupt conduct is discouraged, and conflicts of interest are avoided.

Scope

This plan applies to all Councillors, employees, contractors and volunteers.

Councillors are also obliged to maintain standards as mandated by the *Local Government Act 1995*.

Relevant training on legislative obligations is to be provided at elected member and staff induction sessions.

Further guidance on the Shire’s responsibilities under this plan is detailed at:

- Department of Local Government, Sport & Cultural Industries – Fraud & Corruption Control Framework – July 2015
- Australian Standard AS8001:2008
- Crime Protection Policy (LGIS Insurance)

CORPORATE & REGULATORY FRAMEWORK

Corporate Framework

This plan is informed by the *Shire of Dalwallinu Strategic Community Plan 2017-2027* and the Council’s Corporate Business Plan directly informs our budgets, strategies, policies and actions.

Of particular relevance is:

Objective 4.4.5: Strive to ensure “best practice” local governance is maintained.

Regulatory Framework

The *Local Government Act 1995 (the Act)* requires Council to develop and maintain adequate internal control systems, and to establish codes of conduct and an Audit Committee.

The *Public Interest Disclosure Act 2003* requires Council to establish written procedures for handling of any protected disclosures.

ROLES AND RESPONSIBILITIES FOR FRAUD AND CORRUPTION CONTROL

Roles and responsibilities for fraud and corruption control are clearly laid out in the Shire of Dalwallinu Public Interest Disclosure procedures.

1. PLANNING AND RESOURCING

1.1 Program for fraud and corruption control planning and review

The Act requires that all local governments establish an audit committee. An audit committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions.

In 2012, the Victorian Auditor General’s Office tabled a report on the findings of Fraud Prevention Strategies in Local Government. The audit found that Councils had not effectively managed exposure to fraud and have not been sufficiently vigilant or effective in dealing with the risk associated with fraud.

The recommendation of the Auditor General were that Councils should:

- Develop and maintain an up to date fraud control plan;
- Conduct thorough, periodic fraud risk assessments;
- Provide induction and periodic fraud awareness training to all council staff;
- Systematically monitor and report effectiveness of fraud control strategies;
- Establish arrangements that assure effective ongoing scrutiny by executive management, internal audit and audit committees.

This plan is designed to achieve compliance with each of these recommendations.

This plan will be reviewed bi-annually by the Chief Executive Officer with oversight from the Audit Committee. In reviewing the plan the Chief Executive Officer shall give regard to the following:

- Significant changes in business conditions;
- Strategies arising out of recently detected fraud or corruption control incidents;
- Results of fraud and corruption risk assessments completed;
- Changes in fraud and corruption control practices locally and internally;

- Resourcing requirements;
- Any identified changing nature of fraud and corruption within the sector.

1.2 Fraud control responsibility and resources

The responsibility for implementation of this plan sits with the Chief Executive Officer. The Chief Executive Officer will report six monthly to the Senior Management Team, on the progress of delivery on the outcomes from this Plan.

The Shire of Dalwallinu is committed to allocating the required resources across the organisation to ensure appropriate controls in regards to fraud and corruption. In particular resources will be made available to:

- Implement the Plan initiatives
- Undertake fraud and corruption risk assessments
- Deliver organisational training and awareness
- Review incident reports
- Undertake investigations

Important resources within Council, in terms of controlling fraud and corruption, includes:

- All senior staff
- Human Resources
- Records Management
- Governance
- Risk Management
- Finance and Procurement

1.3 External assistance

Where required, external assistance will be engaged, to support the delivery of any aspects of this plan.

1.4 Internal audit activity in fraud and corruption control

Under this plan, the primary responsibility for the identification of fraud and corruption rests with management, however, it is also recognised that internal audit activity can also be an effective part of the overall control environment to identify fraud and corruption.

2. FRAUD AND CORRUPTION PREVENTION

2.1 Implementing and maintain our integrity framework

The Codes of Conduct are key enablers in delivering the sound and ethical culture required in the prevention of fraud and corruption throughout the organisation.

Senior staff shall set the example in regards to exercising and demonstrating high levels of integrity in the execution of their roles and functions by regularly reminding Staff of the importance of complying with Councils Code of Conduct and the Public Interest Disclosure Procedures (PID).

2.2 Commitment to controlling the risk of fraud and corruption

Senior management will not be complacent and will treat fraud and corruption risks as a serious threat to the organisation.

The Shire of Dalwallinu Senior Management team will regularly be briefed on the following:

- Council's current fraud and corruption plan;
- Information on the program and robustness of the internal control environment in regards to preventing and detecting fraud;
- The types of fraud and corruption common with the sector;
- Incidence of fraud and corruption generally in Australia;
- Information on the types of fraud and corruption that have been detected at Council over the previous five years;
- Information of new or emerging trends in this area.

2.3 Maintaining strong internal control systems and internal control culture

The Shire of Dalwallinu has an existing culture of continuous improvement. The implementation of effective systems of internal control is an integral part of this program, particularly for activities assessed as having a high predisposition to the risk of fraud and corruption.

Well planned and documented internal controls will be a major defence for avoiding fraud and corruption. When undertaking projects and reviewing existing practices into the future, consideration will be given to appropriate fraud and corruption controls in the development of outcomes.

Internal controls will be:

- Appropriately documented
- Accessible
- Reviewed and amended regularly
- Communicated effectively to all relevant staff
- Subject to review of adherence

2.4 Fraud and corruption risk assessment

Risk assessments will be undertaken for all identified fraud and corruption risks in accordance with Council's current Risk & Opportunity Framework's management approach.

As a minimum the following risks will be assessed:

- Theft of cash
- Theft/misuse of assets
- Misuse of confidential corporate information
- Conflict of interest
- Accounts payable
- Payroll practices

- Procurement
- IT and information security
- Recruitment
- Misuse of credit cards

2.5 Communication and awareness of fraud and corruption

It is important that fraud and corruption is identified and reported at an early stage and that staff have understanding and confidence in the system.

Staff will be provided with information on the Public Interest Disclosure Procedures so that they have confidence in knowing how to respond if this type of activity is detected or suspected.

The awareness of Council's risk of fraud and corruption controls will be made available to staff through the following:

- Copy of the Shire's Code of Conduct and Public interest Disclosure Procedures will be included in packs for all new staff;
- Fraud and Corruption awareness training will be conducted annually (this may include e-learning)
- Any substantive changes in the Code or Plan will be communicated to all staff.

2.6 Employment screening

Employment screening will be undertaken for all new 'senior officer' positions and to nominated positions that have been identified by the Executive to be 'higher risk' in terms of potential exposure to fraud and corruption due to their role within the organisation. This screening process will reduce the risk of a potential security breach and will provide a high level of assurance as to the integrity, identity and credentials of prospective employees.

Prior to the appointment of senior and nominated officer positions, the following screening shall be undertaken with the express consent of the individual concerned, irrespective of whether they are internal or external applicants:

- Verification of identity
- Police criminal history check
- Working with children check
- Reference checks
- Consideration of any gaps on employment history and the reasons for the gaps
- Verification of formal qualifications claimed – where required for position

2.7 Policy dealing with annual leave and job rotation

Individual departments will regularly consider job rotation for positions where there are multiple officers undertaking the same or similar functions and the position is deemed a high risk from a fraud or corruption perspective, local law enforcement, planning officers, contract management for example.

Excess annual leave will be monitored on a quarterly basis to ensure excess leave is managed.

2.8 Supplier vetting

The Shire of Dalwallinu will continue to undertake supplier vetting for new and ongoing suppliers in accordance with existing practices.

For new suppliers with prospective business in excess of \$150,000, the minimum checks will include:

- Search of Company Register
- ABN verification
- Insurance currency

For new contracts exceeding, or potential to exceed \$2.5 million, the following additional checks should be considered:

- Corporate scorecard check which looks at Bankruptcy search
- Assessment of credit rating
- Search of legal proceedings pending or judgements pending

3. FRAUD AND CORRUPTION DETECTION

3.1 Fraud and corruption detection program

As part of the development of the annual internal audit program the Audit Committee will consider opportunities to undertake pro-active fraud and corruption detecting activities that might include:

Post transactional reviews: A review of transactions after they have been processed. This option may identify or uncover altered documents or missing documentation, falsified or altered authorisations or inadequate documentary support.

Data mining: The application of sophisticated (and sometimes unsophisticated) software applications and techniques where a series of suspect transitions can be identified and then investigated which can identify anomalies at an early stage.

Analysis of management accounting reports: Using relatively straight forward techniques in analysing management accounting reports, trends can be examined and investigated which may be indicative of fraudulent or corrupt conduct.

3.2 External auditor's role in the detection of fraud

Consistent with recent changes to international and Australian accounting standards, the auditor's accountability for the detection of fraud will form part of any audit. These provisions will increase the likelihood of detecting material misstatements or errors in the Shire's financial statements.

3.3 Mechanisms for reporting suspected fraud and corruption incidents

The Shire's Public Interest Disclosure Procedures provide clear direction in regards to staff reporting suspicious or known illegal or unethical conduct. This procedure also provides for alternative internal means by which to report matters of concern.

As a further support mechanism, if any Officer would prefer to make an external report, this can be done directly to Council's Internal Auditing contractors.

Reports can be made anonymously. Anonymous reports will be examined and investigated on the available evidence.

All employees have a right to make a disclosure in accordance with the *Public Interest Disclosure Act 2003*. This is encouraged where any person wishes to access the protections afforded by the Act.

The Shire's Public Interest Disclosure Procedure is available on the Shire's website: www.dalwallinu.wa.gov.au.

4. RESPONDING TO DETECTED FRAUD AND CORRUPTION INCIDENTS

4.1 Procedures for the investigation of detected or suspected incidents

The Shire's Public Interest Disclosure Procedures provides:

- Appropriate measures for the comprehensive investigation of such matters, based on the principles of independence, objectivity and fair due process (rules of natural justice)
- Systems for internal reporting of all detected incidents
- Process for reporting the matters of suspected fraud and corruption to the appropriate enforcement agency
- For the recovery of stolen funds or property
- This procedure will be reviewed annually to ensure that it continues to meet these objectives.

4.2 Internal Reporting

The Chief Executive Officer is to ensure that all incidents reported and investigated are documented and registered on the appropriate confidential file.

The documentation placed on the file must include the following minimum information:

- Date and time of report
- Date and time the incident was detected
- How the incident came to the attention of management
- The nature of the incident
- Value of loss (if any) to the entity
- Action taken following discovery of the incident

4.3 Disciplinary procedures

The Shire's disciplinary guidelines and procedures outline the potential disciplinary outcomes that apply in regards to the application of this plan.

4.4 External reporting (local government, public sector commission, police or crime & corruption commission)

The Shire's Public Interest Disclosure Procedures provides clear direction in regards to reporting any suspected fraudulent or corrupt conduct to any external enforcement agencies including:

From 1 July 2015, you can report any reasonable suspicion of minor misconduct involving a public officer to the Public Sector Commission (PSC). These powers come from the *Corruption, Crime and Misconduct Act 2003*.

It is important to consider what behaviours and circumstances constitutes minor misconduct and whether the person'/s involved is a public officer for the purposes of the legislation.

There is a good chance that if the public officer/s involved could be the subject of a disciplinary investigation within the authority, then it might be minor misconduct. If you suspect the behaviour you have seen or experienced is minor misconduct you can report it to the PSC or the Shire's Public Interest Disclosure Officer.

Department of Local Government, Sport & Cultural Industries

Gordon Stephenson House
140 William Street
PERTH WA 6000
GPO Box 8349, PERTH WA 6849
Tel: (08) 6552 7300
Free Call (regional WA callers only): 1800 634 541

Public Sector Commission

Dumas House
2 Havelock Street
WEST PERTH WA 6005
Locked Bag 3002, WEST PERTH WA 6872
Tel: (08) 6552 8500

Corruption and Crime Commission

Level 5, 45 Francis Street
NORTHBRIDGE WA 6003
PO Box 330, NORTHBRIDGE WA 6865
Tel: (08) 9215 4888
Toll Free: 1800 809 000

4.5 Policy for civil proceeding to recover the proceeds of fraud and corruption

The Shire will pursue recovery of any losses due to fraud or corruption where there is clear evidence of fraud and corruption and where the likely benefits of such recovery will exceed the funds and resources required to be invested in the recovery action.

4.6 Internal control review following discovery of fraud

Where fraud or corruption is detected the relevant manager of the team will be responsible to assess the adequacy of the relevant internal control environment and provide a report to the Senior Management Team with any recommend improvements identified.

Managers will also be responsible for ensuring that recommendations arising out of the assessment are to be clearly allocated in the report with an associated time frame.

4.7 Maintaining and monitoring adequacy of fidelity guarantee insurance and other insurance related policies dealing with fraudulent or improper conduct

The Shire will maintain a fidelity guarantee insurance policy that insures the risk of loss arising from internal fraudulent conduct. The level of the policy will be reviewed annually by the Senior Management team subject to analysis of cost/benefit.

Insurance for external fraud and corruption, in particular, theft of Council property, will also be maintained and reviewed annually by staff in conjunction with the normal annual assessment of insurance policy cover and limits.

5. LEGISLATIVE AND STRATEGIC CONTEXT

Strategic context (Community Strategic Plan) and/or Federal or State legislation, directives, guidelines, Acts or Regulations:

- Australian Standard for Fraud and Corruption Control – AS8001:2008
- *Public Interest Disclosure Act 2003*
- *Local Government Act 1995*
- *Local Government (Financial Management) Regulations 1996, Regulation 5:*
- *Local Government (Audit) Regulations 1996 Regulation 17(1)*

6. REVIEW POSITION AND DATE

Chief Executive Officer to review at least once every two years.

9.4.2 Proposed Transfer of Land under the South-West Native Title Settlement*

Report Date	26 September 2023
Applicant	Department of Planning, Lands and Heritage
File Ref	R16272, R17536
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	1. Land Description 2. Map of Areas

Purpose of Report

Council is requested to provide comments to the Department of Planning, Lands and Heritage relating to the proposed transfer of three (3) Reserves and four (4) lots of Vacant Crown Land under the South-West Native Title Settlement that are currently vested with the Shire of Dalwallinu.

Background

Correspondence was received from the Department of Planning, Lands and Heritage on Monday 28 August 2023 requesting the Shire's comments with regards to the proposed transfer of land under the South -West Native Title Settlement.

The South-West Native Title Settlement (Settlement) is a landmark native title agreement reached between the State Government (State) and the six Noongar Agreement Groups. The six requisite Indigenous Land Use Agreements (ILUAs) were conclusively registered, leading to the Settlement commencing on 25 February 2021 after some years of delay. The Settlement recognises the Agreement Groups as the Traditional Owners of the south-west of Western Australia, while resolving native title in exchange for a negotiated package of benefits. The area subject to the Settlement is depicted in the attached map.

A key negotiated benefit is the delivery of a 320,000 hectare Noongar Land Estate, in accordance with the Noongar Land Base Strategy. The Noongar Land Estate will contain up to 300,000 hectares of land transferred in reserve or leasehold, and up to 20,000 hectares of land transferred in freehold. The Landholding Body for all land transferred is the Noongar Boodja Land Sub Pty Ltd, which will hold and manage the land in the Noongar Land Estate in consultation with the soon to be established Noongar Regional Corporations. All land will be used and managed in line with Noongar cultural, social and economic aspirations for the benefit of generations to come.

Over five years, the Department of Planning, Lands and Heritage (Department) will progress selected land parcels through to transfer under the Settlement, subject to all necessary consultation and approvals with stakeholders. Land eligible for inclusion in the Noongar Land Estate includes:

- unallocated Crown land;
- unmanaged reserves;
- land owned or held by the Aboriginal Lands Trust / Aboriginal Affairs Planning Authority; and



- landowner or held by State agencies or Local Government Authorities, at the discretion of the State agency or Local Government Authority.

Consultation

Senior Management Team

Legislative Implications

State

Local Government Act 1995

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Nil

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environment implications associated with this proposal.

Officer Comment

The Shire does not currently utilise the three (3) Reserves and four (4) lots of Vacant Crown Land, therefore the Officer recommends that they be transferred under the South West Native Title Settlement.



Officer Recommendation/Resolution

MOTION 10142

Moved Cr SC Carter
Seconded Cr DS Cream

That Council requests the Chief Executive Officer to advise the Department of Planning, Lands and Heritage that it has no objection to the proposed transfer of the following three (3) Reserves and four (4) lots of Vacant Crown Land under the South-West Native Title Settlement:

- Reserve 16272 (181.88Ha) – Northam-Pithara Rd, Marne
- Vacant Crown Land (137.13Ha) – Damboring East Rd, Marne
- Vacant Crown Land (414.01Ha) – Gunyidi-Wubin Rd, Miamoon
- Vacant Crown Land (182.56Ha) – Gunyidi-Wubin Rd, Miamoon
- Vacant Crown Land (38.62Ha) – Gunyidi-Wubin Rd, Miamoon
- Reserve 17536 (187.73Ha) – Northam-Pithara Rd, Marne
- Reserve 24671 (239.82Ha) – Great Northern Highway, Pithara

CARRIED 6/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr DS Cream, Cr MM Harms,
 Cr KM McNeil, Cr NW Mills

Against: Nil



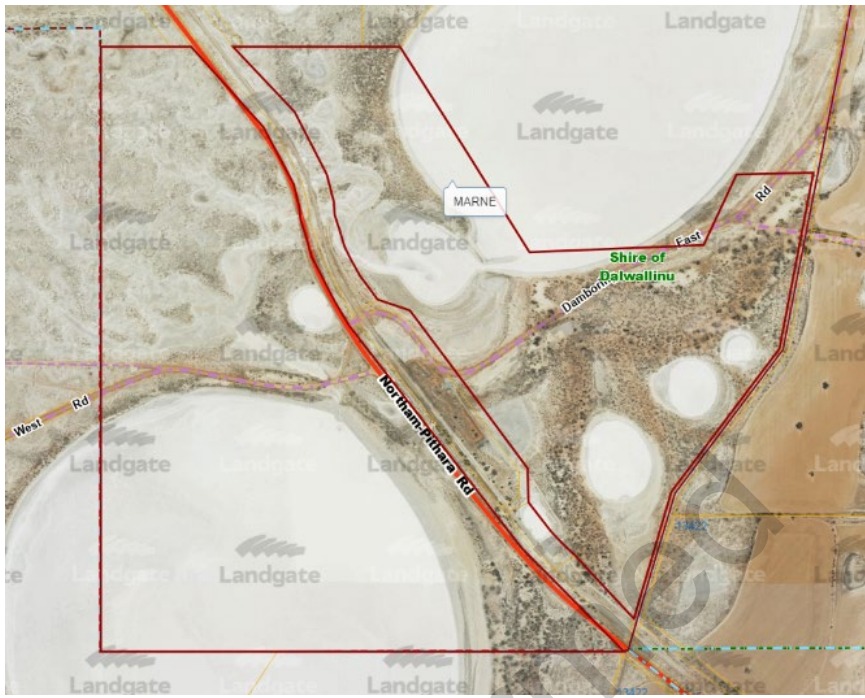
PIN	Locality Su	LGA	Reserve Nu	Area (Ha)	Reserve Purpose	Referee Comment	Selected Tenure
731737	MARNE	DALWALLINU(S)	R 16272	106.88	PUBLIC UTILITY	<p>1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement? Yes</p> <p>2. Does the Shire have any interest in the land? No</p> <p>3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? No</p> <p>4. Is the land parcel subject to any mandatory connection to services? No</p> <p>5. Are any future proposals for the land identified? No</p> <p>6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? Unsure - adjoining land privately owned</p> <p>7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. Nil</p> <p>8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints). No known land management issues</p>	ReserveWithPowerToLease
731745	MARNE	DALWALLINU(S)	R 16272	75	PUBLIC UTILITY	<p>1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement? Yes</p> <p>2. Does the Shire have any interest in the land? No</p> <p>3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? No</p> <p>4. Is the land parcel subject to any mandatory connection to services? No</p> <p>5. Are any future proposals for the land identified? No</p> <p>6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? Unsure - adjoining land privately owned</p> <p>7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. Nil</p> <p>8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints). No known land management issues</p>	ReserveWithPowerToLease

PIN	Locality Su	LGA	Reserve Nu	Area (Ha)	Reserve Purpose	Referee Comment	Selected Tenure
990998	MARNE	DALWALLINU(S)		137.13		<p>1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement? Yes</p> <p>2. Does the Shire have any interest in the land? No</p> <p>3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? No</p> <p>4. Is the land parcel subject to any mandatory connection to services? No</p> <p>5. Are any future proposals for the land identified? No</p> <p>6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? Unsure - adjoining land privately owned</p> <p>7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. Nil</p> <p>8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints). No known land management issues</p>	ReserveWithPowerToLease
1001728	MIAMOON	DALWALLINU(S)		414.01		<p>1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement? Yes</p> <p>2. Does the Shire have any interest in the land? No</p> <p>3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? No</p> <p>4. Is the land parcel subject to any mandatory connection to services? No</p> <p>5. Are any future proposals for the land identified? No</p> <p>6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? Unsure - adjoining land privately owned</p> <p>7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. Nil</p> <p>8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints). No known land management issues</p>	ReserveWithPowerToLease

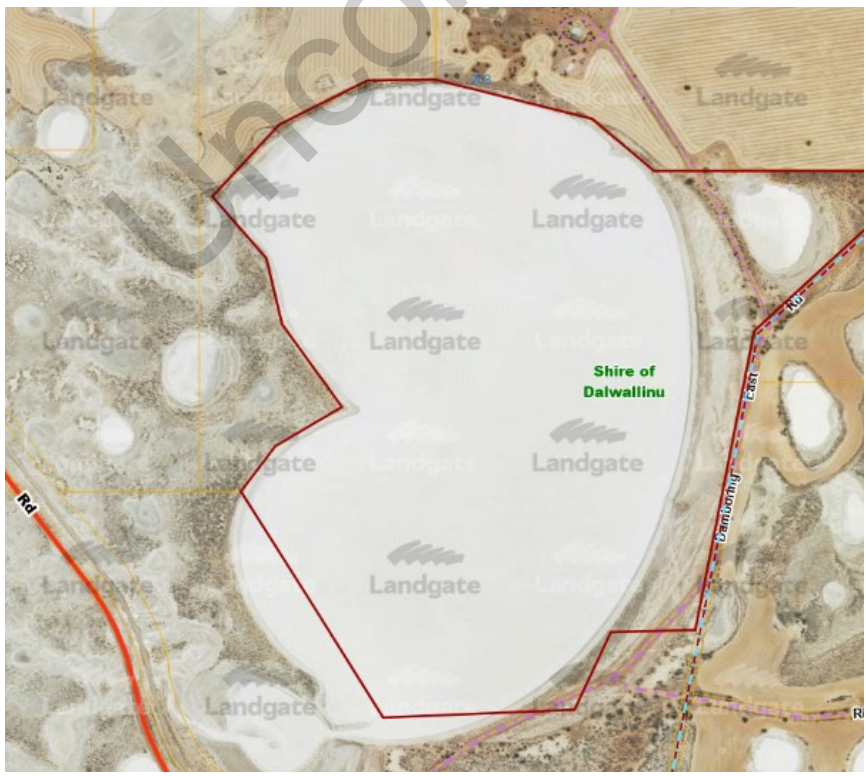
PIN	Locality Su	LGA	Reserve Nu	Area (Ha)	Reserve Purpose	Referee Comment	Selected Tenure
1001736	MIAMOON	DALWALLINU(S)		182.56		<p>1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement? Yes</p> <p>2. Does the Shire have any interest in the land? No</p> <p>3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? No</p> <p>4. Is the land parcel subject to any mandatory connection to services? No</p> <p>5. Are any future proposals for the land identified? No</p> <p>6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? Unsure - adjoining land privately owned</p> <p>7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. Nil</p> <p>8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints). No known land management issues</p>	ReserveWithPowerToLease
1051102	MIAMOON	DALWALLINU(S)		38.62		<p>1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement? Yes</p> <p>2. Does the Shire have any interest in the land? No</p> <p>3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? No</p> <p>4. Is the land parcel subject to any mandatory connection to services? No</p> <p>5. Are any future proposals for the land identified? No</p> <p>6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? Unsure - adjoining land privately owned</p> <p>7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. Nil</p> <p>8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints). No known land management issues</p>	ReserveWithPowerToLease

PIN	Locality Su	LGA	Reserve Nu	Area (Ha)	Reserve Purpose	Referee Comment	Selected Tenure
12120188	MARNE	DALWALLINU(S)	R 17536	187.73	GYPSUM DEPOSIT	<p>1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement? Yes</p> <p>2. Does the Shire have any interest in the land? No</p> <p>3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? No</p> <p>4. Is the land parcel subject to any mandatory connection to services? No</p> <p>5. Are any future proposals for the land identified? No</p> <p>6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? Unsure - adjoining land privately owned</p> <p>7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. Nil</p> <p>8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints). No known land management issues</p>	ReserveWithPowerToLease
12407091	PITHARA	DALWALLINU(S)	R24671	239.82	WATER	<p>1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement? Yes</p> <p>2. Does the Shire have any interest in the land? No</p> <p>3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? No</p> <p>4. Is the land parcel subject to any mandatory connection to services? No</p> <p>5. Are any future proposals for the land identified? No</p> <p>6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? Unsure - adjoining land privately owned</p> <p>7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. Nil</p> <p>8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints). No known land management issues</p>	ReserveWithPowerToLease

Reserve 16272 (181.88Ha) – Northam-Pithara Rd (near Damboring East Rd)



Vacant Crown Land (137.13ha) – Damboring East Rd, Marne



Vacant Crown Land(414.01Ha) – Gunyidi-Wubin Rd, Miamoon



Vacant Crown Land (182.56Ha) – Gunyidi-Wubin Rd, Miamoon



Vacant Crown Land (38.62Ha) – Gunyidi-Wubin Rd, Miamoon



Reserve 17536 (187.73Ha) – Northam-Pithara Rd, Marne



Reserve 24671 (239.82Ha) – Great Northern Highway, Pithara



9.4.3 Request to Call tenders for Design & Construction of a 2x1 Modular Residential Dwelling

Report Date	26 September 2023
Applicant	Shire of Dalwallinu
File Ref	FM/28 – Financial Management - tendering
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

Council is requested to authorise the calling of tenders for the design and construction of a 2 x 1 modular residential dwelling to be constructed at the rear of Lot 258 (68) Annetts Road, Dalwallinu.



Background

In July 2023 an application was made to the Department of Fire and Emergency Services (DFES) through the Cyclone Seroja Local Government Resilience Fund to build resilience in the community. An application for \$500,000 was submitted and approved by DFES for the following projects:

- Three generators – One for the Shire Administration Building, One for the Kalannie Sports Pavilion and one portable to be used where required during an emergency;
- Two Lighting towers – to be used where lighting is required during an emergency;
- One Visual Messaging trailer– to improve forms of communication during an emergency;
- Emergency Accommodation – to provide emergency accommodation should a community member lose their home during an emergency situation.

The Shire of Dalwallinu has received the \$500,000 from DFES. All components except the emergency accommodation have been procured.

Consultation

Senior Management Team
Councillors



Legislative Implications

State

Local Government Act Section 3.57 - Provision of goods and services

Local Government (Functions and General) Regulations 1996

Policy Implications

Local

Council Policy 3.3 Regional Price Preference

Council Policy 3.5 Purchasing

Financial Implications

Funds for the construction of the emergency accommodation have been included in the 2023-2024 budget.

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Nil

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

Availability of emergency housing will provide positive social implications to the community. This accommodation can be utilised should someone become displaced anytime during an emergency and it allows them to remain in the town to receive support from the local community.

Environmental implications

There are no known significant environment implications associated with this proposal.

Officer Comment

As the estimated cost of the proposed 2x1 modular residential dwelling is unknown, it would be prudent to call for tenders rather than a request for quote which is allowable up to \$250,000.

The funding from DFES is not required to be acquitted until 30 June 2025. To enable contractors sufficient time to undertake this project the estimated completion date has been set in the tender documentation as 'on or before 31 December 2024'.

Approval to call for tenders is requested so that tenders can be sourced, assessed and appointed by Council to allow the project to commence.

The proposed weighting for scoring of the tenders is listed below:

Price	60%
Construction Program	15%
Demonstrated Experience in Similar Projects	20%
Tenderer's WHS policies and procedures	5%



Officer Recommendation/Resolution

MOTION 10143

Moved Cr DS Cream
Seconded Cr NW Mills

That Council:

1. Authorise the calling of tenders for the Design & Construction of a 2x1 Modular Residential Dwelling to be constructed at the rear of Lot 258 (68) Annetts Rd, Dalwallinu;
2. Set the qualitative criteria for the Design & Construction of a 2x1 Modular Residential Dwelling as:

Price	60%
Construction Program	15%
Demonstrated Experience in Similar Projects	20%
Tenderer's WHS policies and procedures	5%

CARRIED 6/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr DS Cream, Cr MM Harms,
Cr KM McNeil, Cr NW Mills

Against: Nil



10 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

11 MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED

Nil

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13 NEW BUSINESS OF AN URGENT NATURE (INTRODUCED BY DECISION OF THE MEETING)

Nil

14 MEETING CLOSED TO THE PUBLIC – CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT, 1995, SECTION 5.23(2)

Nil

15 SCHEDULING OF MEETING

The next Ordinary Meeting of Council will be held on 24 October 2023 at the Shire of Dalwallinu Council Chambers, Dalwallinu commencing at 3.30pm.

16 CLOSURE

There being no further business, the Chairperson closed the meeting at 3.36pm.

17 CERTIFICATION

I, Keith Leslie Carter, certify that the minutes of the Ordinary Council meeting held on the 22 August 2023, as shown on page numbers 1 to 92 were confirmed as a true record at the meeting held on 24 October 2023.

CHAIRPERSON

