

# Ordinary Council Meeting Minutes

*20 December 2022*

*3.30pm*



This page has been left intentionally blank.





## Table of Contents

<b>1</b>	<b>OPENING &amp; ANNOUNCEMENT OF VISITORS .....</b>	<b>3</b>
<b>2</b>	<b>ANNOUNCEMENTS OF PRESIDING MEMBER.....</b>	<b>3</b>
<b>3</b>	<b>ATTENDANCE RECORD .....</b>	<b>3</b>
3.1	Present.....	3
3.2	Apologies .....	3
3.3	Leave of Absence Previously Granted .....	3
<b>4</b>	<b>DECLARATIONS OF INTEREST .....</b>	<b>3</b>
<b>5</b>	<b>PUBLIC QUESTION TIME.....</b>	<b>3</b>
<b>6</b>	<b>MINUTES OF PREVIOUS MEETINGS .....</b>	<b>7</b>
6.1	Ordinary Council Meeting – 22 November 2022.....	7
<b>7</b>	<b>PETITIONS/PRESENTATIONS/DEPUTATIONS/DELEGATES/REPORTS/SUBMISSIONS .....</b>	<b>7</b>
7.1	Petitions.....	7
7.2	Presentations.....	7
7.3	Deputations .....	7
7.4	Delegates Reports/Submissions .....	7
<b>8</b>	<b>METHOD OF DEALING WITH AGENDA BUSINESS (Show of hands) .....</b>	<b>7</b>
<b>9</b>	<b>REPORTS .....</b>	<b>8</b>
<b>9.1</b>	<b>WORKS &amp; SERVICES .....</b>	<b>8</b>
<b>9.2</b>	<b>PLANNING &amp; DEVELOPMENT .....</b>	<b>9</b>
9.2.1	Home Occupation (DA 052223)* .....	9
9.2.2	Ancillary Dwelling (DA 062223) - 50 Annetts Road, Dalwallinu* .....	14
<b>9.3</b>	<b>CORPORATE SERVICES .....</b>	<b>19</b>
9.3.1	Accounts for Payment for November 2022* .....	19
9.3.2	Monthly Financial Statements for November 2022* .....	21
<b>9.4</b>	<b>CHIEF EXECUTIVE OFFICER .....</b>	<b>23</b>
9.4.1	Design Change for Common Seal .....	23
9.4.2	Elected Members Representation Review* .....	26
9.4.3	Unbudgeted Expenditure – Electric Vehicle Charging Station .....	30
9.4.4	Annual Leave – Chief Executive Officer .....	35
<b>10</b>	<b>APPLICATIONS FOR LEAVE OF ABSENCE.....</b>	<b>37</b>
<b>11</b>	<b>MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED .....</b>	<b>37</b>
<b>12</b>	<b>QUESTIONS FROM MEMBERS WITHOUT NOTICE .....</b>	<b>37</b>



<b>13</b>	<b>NEW BUSINESS OF AN URGENT NATURE (INTRODUCED BY DECISION OF THE MEETING).....</b>	<b>37</b>
13.1	Minutes of the Audit & Risk Management Committee Meeting – 20 December 2022.....	38
13.2	Adoption of the 2021-2022 Annual Report and setting the Annual Meeting of Electors* ...	39
13.3	Independent Auditor’s Report .....	41
<b>14</b>	<b>MEETING CLOSED TO THE PUBLIC – CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT, 1995, SECTION 5.23(2) .....</b>	<b>43</b>
14.1	2023 Australia Day Community Citizen of the year Award Nomination* .....	43
<b>15</b>	<b>SCHEDULING OF MEETING .....</b>	<b>44</b>
<b>16</b>	<b>CLOSURE .....</b>	<b>44</b>
<b>17</b>	<b>CERTIFICATION .....</b>	<b>44</b>



## SHIRE OF DALWALLINU

**MINUTES** of the Ordinary Meeting of Council held at the Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 20 December 2022 at 3.30pm.

### **1 OPENING & ANNOUNCEMENT OF VISITORS**

The Chairperson (President) opened the meeting at 3.31 pm.

### **2 ANNOUNCEMENTS OF PRESIDING MEMBER**

### **3 ATTENDANCE RECORD**

#### **3.1 Present**

Shire President	Cr KL Carter
Deputy Shire President	Cr SC Carter
	Cr JL Counsel
	Cr MM Harms
	Cr KM McNeill
	Cr NW Mills
Chief Executive Officer	Mrs JM Knight
Executive Assistant	Mrs DJ Whitehead

#### **Public**

Mr Robert Nixon  
Mr Barton Sprigg

#### **3.2 Apologies**

Cr DS Cream

#### **3.3 Leave of Absence Previously Granted**

Cr KJ Christian

### **4 DECLARATIONS OF INTEREST**

Mrs JM Knight – Financial Interest in Item 9.4.4  
Cr NW Mills – Impartiality Interest in Item 14.1

### **5 PUBLIC QUESTION TIME**

#### **Questions received from Mr Robert Nixon**

1. Does Council acknowledge that the CEO's repeated attempts to persuade Council to abolish the Works and Plant Committee, with goals, was a mistake when the Shire had



a reputation of having one of the best fit for purpose road networks, and resources to maintain it with the Shire's construction and maintenance teams?

**Shire President Response:**

*I feel that we still have a very good road network. The roads have had a big test these last two seasons, and most have held up well and a few found wanting. This was bound to happen with grain being drawn in various directions due to price differentials putting heavy loads on roads.*

*Attracting and holding staff is a problem for all enterprises – the Shire being no exception. The use of contractors for some of the road work has meant that the network has continued to get the attention it deserves, and work had not had to be postponed.*

2. Do Councillors participate in road inspection tours, or travelled from Kalannie on the Dowerin-Kalannie (Regional) Road to compare the quality of road maintenance and construction by the Shires' of Wongan-Ballidu and Dowerin using their own resources?

**Shire President Response:**

*Council has tried to have road inspections with little success as most Councillors have limited days free. The idea set up by staff for ratepayers to report roads considered to be needing attention seems to work well and keeps the MWS informed of roads he needs to inspect. Council has developed a 10-year road program and all Councillors are involved at budget time to look at the year ahead. **Note:** Shire of Dowerin are asking for additional \$968k to re-work WSNF because specifications were not achieved.*

3. Is Council aware of the safety and public liability issues, and consequences, arising from forewarnings, by emails and photos, of the steep gradient on the Nixon Road railway crossing that included a just in time warning to stop two leading locomotives of a grain freight train from possible derailment?

**Shire President Response:**

*We could close the road until it can be properly repaired, if you feel it is a hazard. I am aware of your correspondence and that the MWS has met with you to discuss the best way forward here.*

4. Is Council aware of the safety and public liability issues, and consequences, arising from water ponding information on the Kalannie airstrip, and a request(s) to fix the problem because it is used by aerial spraying contractors and others?

**Shire President Response:**

*Kalannie airstrip is not registered with CASA so is to be used at operators own risk. The site is poor and may get worse as CBH does all its upgrades. Could you (Robert Nixon) have some influence to find us a new site?*



5. Has the Audit Committee assessed possible public liability becoming “null and void” in the event of damage claims arising from its failure to respond to forewarnings of hazards, by not taking appropriate action?

**Shire President Response:**

*With regards to the airstrip – MWS has had multiple conversations with Mr Nixon advising that CASA would not accept culverts, headwalls etc on the strip.*

*This airstrip is not advertised anywhere for public use therefore as per previous response, the airstrip is to be used at your own risk.*

*With regards to the steep gradient of the Nixon Crossing – if the crossing is not fit for purpose it should not be used until the Shire has time to address the concerns. Council is considering some new policy related to this issue.*

6. Does the CEO advise Council of every request for an Audit Committee Agenda item, and if not, why not?

**Shire President Response:**

*Council are kept informed via the Audit & Risk Management Committee minutes, Audit and Risk Management Committee receive their agenda so are aware of items raised.*

7. Does Council accept that the delegation of policies to administration could transfer additional responsibilities to the Audit Committee to ensure it complies with Council policy?

**Shire President Response:**

*I see no problem at this stage with the delegation of policies. It results in a more efficient flow and gives ratepayers and others dealing with Council a more satisfying outcome. This also allows Council to concentrate on more strategic matters and not be labouring through day to day issues.*

*The new Audit and Risk Committee has recently adopted a new Terms of Reference and will have an independent Chairperson and will become more involved in undertaking Audits.*

*Policies, procedures and processes are all undertaken well in the Shire of Dalwallinu and it is to be noted that the Shire of Dalwallinu continues to have clean audits every year and can see no reason why this would change.*

8. Is Council aware that at past community meetings of electors, before about 2015, that Council informed and consulted with electors so there was an understanding amongst electors, that attempted amalgamations were not in their best interests because of the health, road and manufacturing services that are provided from within the Shire that is strategically located to provide services on and beyond Great Northern Highway?



**Shire President Response:**

*I feel the State Government has moved away from this position since seeing its failure in the Eastern States, so many problems have arisen that some amalgamations have been reversed. If this becomes Government direction again, we will quickly convey all relative information to the community.*

9. Is Council aware that the traditional role of Councillors, with local knowledge, on local issues, are essential for unelected non-permanent Shire administrators, rather than the CEO taking a higher public profile than the President and Councillors who need public recognition as representatives of the community on policy matters?

**Shire President Response:**

*The CEO makes no attempt to gain a higher profile than the Councillors or President. We have a very good working relationship and always consult each other before speaking with electors or media.*

*In my opinion, the CEO is one of the most motivated persons working to advance Dalwallinu Shire and deservedly achieves a profile through these efforts.*

10. Has the Shire President the resources to speak on behalf of local government, such as: a separate office, budget allocation to provide secretarial services for correspondence, media statements and appointments, so that you are equipped to fulfil your role to represent the community without being dependent on the CEO?

**Shire President Response:**

*I feel I have sufficient resources to fulfil my role. These days with the technology available, a separate office for the President would be a waste of space. It is true that I do consult with the CEO often, when I need to check the facts on an inquiry from the media or electors. This is prudent but doesn't make me dependent on the CEO.*

Mr Nixon tabled 2 documents to Council labelled "Exhibit A" and "Exhibit B".

"Exhibit A" related to Question 1 and contained 3 photos of roads.

"Exhibit B" related to Question 10 and was an extract from the Daily News December 2022.

The Shire President advised Mr Nixon he would write to him with his responses.

**Question received from Mr Barton Sprigg**

It has come to my attention that there is an issue with the boundary of my block, 87 Johnston Street, Dalwallinu. I purchased this property from the Shire in 2015 without receiving any plans of the block and was under the understanding that the boundary would follow the same as the property behind. Unfortunately, this is not the case and it seems that a neighbor has encroached onto my block.

Would the Shire be able to provide me with a surveyed report of the block?

The Shire President advised Mr Sprigg he would take this question on notice.



**6 MINUTES OF PREVIOUS MEETINGS**

**6.1 Ordinary Council Meeting – 22 November 2022**

**MOTION 10013**

Moved Cr NW Mills  
Seconded Cr KM McNeill

That the Minutes of the Ordinary Meeting of Council held 22 November 2022 be confirmed.

**CARRIED 6/0**

**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.





## 9.2 PLANNING & DEVELOPMENT

### 9.2.1 Home Occupation (DA 052223)\*

<b>Report Date</b>	20 December 2022
<b>Applicant</b>	Claire Harris
<b>File Ref</b>	A286
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Doug Burke, Manager Planning & Development Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Supporting Documentation

#### **Purpose of Report**

Council is requested to consider an application for approval to allow for the proposed Home Occupation (Food Business) on the subject land as submitted by the applicant on 5 December 2022.

The proposed development requires discretionary approval from the Council.

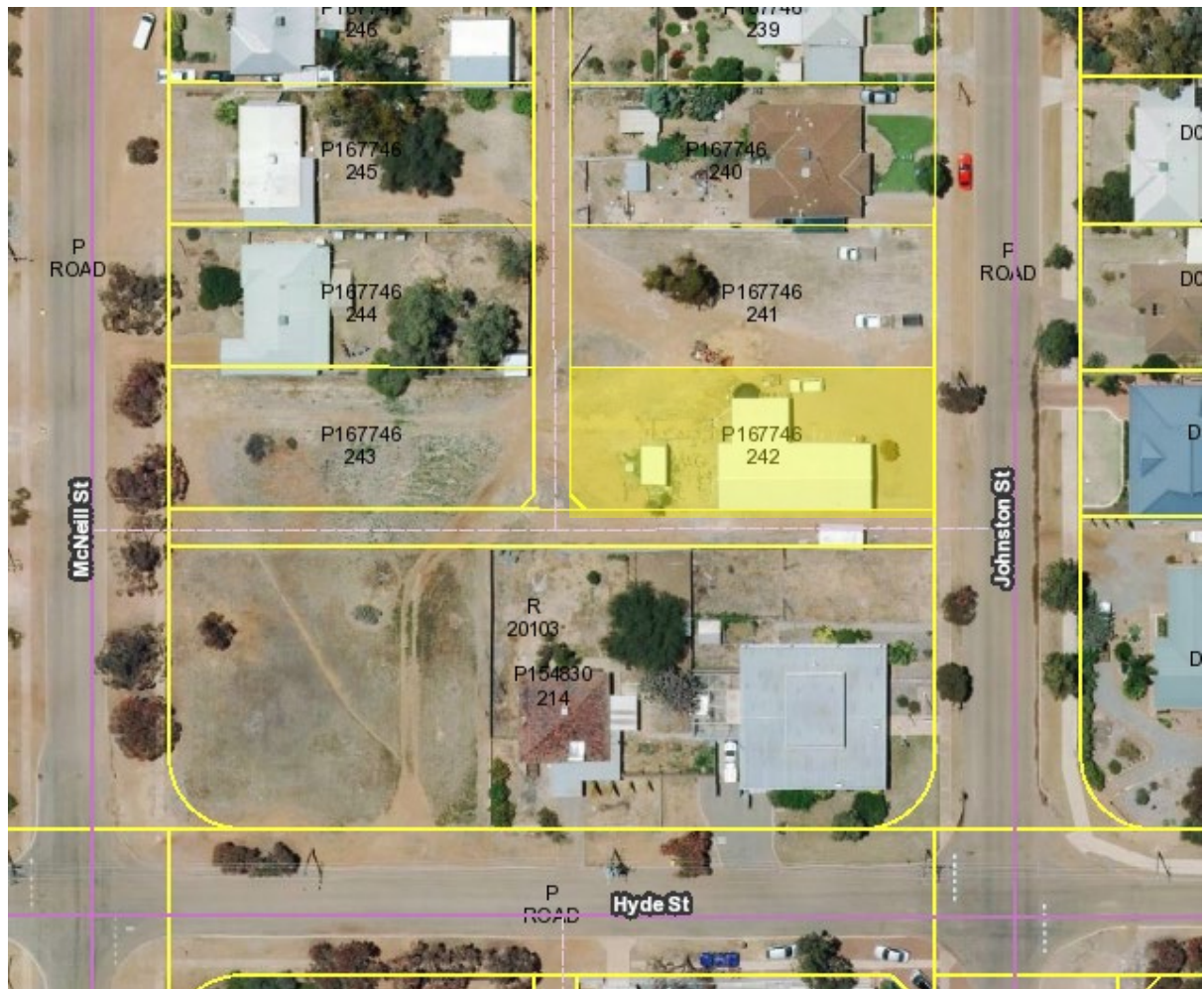
It is recommended that the proposed development be approved subject to given conditions.

#### **Background**

Subject Property:	85 Johnston Street, Dalwallinu (Lot 242)
Land Use Zoning:	Residential
Property Owner:	CJ Wallis
Applicant:	Claire Harris
Consent Authority:	Shire of Dalwallinu Council
Proposed Development:	Home Occupation
Value of Development:	\$N/A
Outside Consultation:	Nil

The proposal is for the establishment of a home occupation to provide the basis for a 'Food Business' to operate from the subject premises. A Food business is administered under Part 9 of the *Food Act 2008*. Food business is defined under the Act as a business, enterprise or activity (other than a business, enterprise or activity that is primary food production) that involves the handling of food intended for sale or the sale of food.





Site of proposed development

**Consultation**

Not required under Part 3 of the *Shire of Dalwallinu Local Planning Scheme N° 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:

**home occupation:** means a dwelling or land around a dwelling used by an occupier of the dwelling to carry out an occupation if the carrying out of the occupation that —

- (a) does not involve employing a person who is not a member of the occupier’s household;



*Comment: It is proposed that the Service will be run solely by the applicant and her business partner who is a resident of the property.*

(b) will not cause injury to or adversely affect the amenity of the neighbourhood;

*Comment: The Shire will monitor any received complaints regarding perceived infringement upon the Environmental (Noise) Regulations 1997*

(c) does not occupy an area greater than 20 m<sup>2</sup>;

*Comment: The proposed home occupation 'Food Business' will operate within the confines of the existing kitchen which has a floor area of approximately 14m<sup>2</sup>.*

(d) does not involve the display on the premises of a sign with an area exceeding 0.2 m<sup>2</sup>;

*Comment: The application does not require consideration of signage as none has been cited as part of the proposal.*

(e) does not involve the retail sale, display or hire of any goods unless the sale, display or hire is done only by means of the Internet;

*Comment: The proposed home occupation 'Food Business' will rely on using the internet as a sales vehicle.*

(f) does not—

(i) require a greater number of parking spaces than normally required for a single dwelling;  
or

(ii) result in an increase in traffic volume in the neighbourhood;

*Comment: Adequate parking is available on-site for a number of passenger vehicles, if required. It is not anticipated that the proposed land use will entail a derived increase in vehicular traffic.*

(g) does not involve the presence, use or calling of a vehicle of more than 4.5 tonnes tare weight;

*Comment: It is not envisaged that the proposed home occupation business will require the presence, use or calling of a vehicle of this weight.*

(h) does not include provision for the fuelling, repair or maintenance of motor vehicles;

*Comment: N/A*

(i) does not involve the use of an essential service that is greater than the use normally required in the zone in which the dwelling is located;

*Comment: The Food Business will operate using existing domestic appliances (oven, cooktop and refrigerator)*

## **Policy Implications**

Nil

## **Financial Implications**

Nil



### **Strategic Implications**

Nil

### **Site Inspection**

A site inspection was undertaken by the reporting officer (December 2022).

### **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 report 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 appropriateness of the site for the intended Home Occupation (Food Business) and 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 10014**

Moved           Cr JL Counsel  
Seconded       Cr MM Harms

That Council approve the development application (DA 052223) for 85 Johnston Street, Dalwallinu, pursuant to Section 68(2) of the *Planning and Development (Local Planning Schemes) Regulation 2015* subject to the following conditions:

1. The development (home occupation) 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; and
2. Without further approval from Shire of Dalwallinu, in writing, this approval will lapse and have no force or effect after two years of the date of this permit unless the development has been substantially commenced.
3. Despite the terms of Condition 2, this approval will lapse if the home occupant does not hold a current Food Business licence issued under s.110 of the *Food Act 2008*.

**CARRIED 6/0**



PLANNING CONSENT – Grazy Ladies

To whom it may concern,

We would like to carry out a catering business 'Grazy ladies' from our home 85 Johnston street Dalwallinu .

HOME OCCUPATION means a dwelling or land around a dwelling used by an occupier of the dwelling to carry out an occupation if the carrying out of the occupation that-

- a) Does not involve a person who is not a member of the occupiers household.

No we are running the business together and will not be employing any staff

- b) Will not cause injury to or adversely affect the amenity of the neighbourhood.

our business will not cause any adverse affects to the surrounding neighbours as it is based inside the house and does not cause excessive noise or smells.

- c) Does not occupy an area greater than 20m<sup>2</sup>

We only work from our kitchen area in our home which is 16m<sup>2</sup>

- d) Does not involve the display on the premises of a sign with an area exceeding 0.2m<sup>2</sup>

We will not be displaying any signage for our business on the property

- e) Does not involve the retail sale, display or hire of any goods unless the sale, display or hire is done only by means of the internet.

We will not be displaying and signage on the property all advertising we do is done through the internet

- f) 1. Does not require a greater number of parking spaces than normally required for a single dwelling.

We will not require any extra parking spaces at the property because we only work a few hours a week and don't require customers to be parked at our home

- 2. Does not result in an increase in traffic volume in the neighbourhood.

Our business will not increase any traffic volume to the street as we only run a few hours a week.

- g) Does not involve the presence, use or calling of a vehicle of more than 4.5 tonnes tare weight.

There will be no large vehicles delivering as we pick up our own supplies

- h) Does not include provision for fuelling, repair or maintenance of motor vehicles  
Does not relate to our occupation

- i) Does not involve the use of an essential service that is greater than the use normally required in the zone in which the dwelling is located

will not need or use any extra essential services to the dwelling as we only operate a few hours a week.

Thanks,  
Claire & Elysia Harris

## 9.2.2 Ancillary Dwelling (DA 062223) - 50 Annetts Road, Dalwallinu\*

<b>Report Date</b>	20 December 2022
<b>Applicant</b>	Fox Modular
<b>File Ref</b>	A272
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Doug Burke, Manager Planning & Development Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Supporting Documentation

### Purpose of Report

Council is requested to consider an application for approval to allow for the proposed development of 'Ancillary Dwelling' on the subject property as submitted by the applicant on 16 November 2022.

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 224 Annetts Road, Dalwallinu
Land Use Zoning:	Residential
Property Owner:	C & M Batterham
Applicant:	Fox Modular
Consent Authority:	Shire of Dalwallinu Council
Proposed Development:	Ancillary Dwelling
Value of Development:	\$250K
Outside Consultation:	Nil

The proposal is for the addition of an Ancillary Dwelling to supplement the existing single dwelling on the subject property. The age of and history pertaining to the existing dwelling is not recorded, however, it is understood to predate the application for a building licence to undertake extensions to the same in 1984. The property has access to reticulated sewerage, potable water and power.

The proposed Ancillary Dwelling will be pre-built and transported to be situated in the backyard of the subject property (refer to site plan). The building will consist of 2 bedrooms, a combined living/dining room, kitchen, combined bathroom/laundry and an ensuite toilet. It will be constructed on a concrete base with steel framing, corrugated steel cladding and gable roof.





**'Ancillary dwelling' is defined under the State Planning Policy 7.3 Residential Design Codes Volume 1 (the Code) as being:**

*Self-contained dwelling on the same lot as a single house which may be attached to, integrated with or detached from the single house.*

The subject property is zoned 'Residential' under the *Shire of Dalwallinu Planning Scheme N° 2*. An Ancillary Dwelling is discretionary under the Local Planning Scheme if it does not comply with the 'deemed-to-satisfy' requirements of the Code. This means that the development is not permitted unless the local government has exercised its discretion by granting planning approval.



Site of Proposed Development

### **Consultation**

There is no requirement nor impetus to seek consultation with near neighbours, the wider community nor any government agency with regard to the matter.

### **Legislative Implications**

#### State

*Planning and Development Act 2005 (the Act)*



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*.

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Nil

**Site Inspection**

A site inspection has been undertaken by the reporting officer.



*The subject property from a South-east aspect*

**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**

In making a determination on the suitability of a planning proposal for residential development, the Council is required by the Code to exercise its judgement, having regard to the following:

- (a) any relevant purpose, objectives and provisions of the local planning scheme;
- (b) any relevant objectives and provisions of the R-Codes Volume 1;
- (c) a provision of a local planning policy adopted by the decision-maker consistent with and pursuant to the R-Codes Volume 1; and
- (d) orderly and proper planning.

The Code advises that the design principle is to provide ancillary accommodation which is independent or semi-independent to residents of the single house. The deemed-to-comply requirements of the Code for an Ancillary Dwelling are:

1. *The lot is not less than 350m<sup>2</sup> in area.*  
Response: Complies - The subject property is 989m<sup>2</sup> in area
2. *There is a maximum plot ratio area of 70m<sup>2</sup>.*  
Response: Non-compliant – the overall floor area of the proposed development is 76.8m<sup>2</sup>. The applicants are requesting consideration for a variation based upon the ‘residents requesting a larger bathroom for accessibility’.
3. *Parking is provided in accordance with clause 5.3.3 C3.1.*  
Response: Complies – Clause 5.3.3.1 of the Code determines the minimum number of car parking spaces are required for residential development. An Ancillary dwelling that is not supported by proximity to public transport is required to have at least one parking spot provided. The positioning of the development on the land will allow for parking of a vehicle.
4. *Ancillary dwelling is located behind the street setback line.*  
Response: Complies – Table 1 of the Code determines the setback requirements. The proposed development will be sited behind the nominated secondary street setback of 4000mm. The proposed setback from James Street is 5200mm
5. *Ancillary dwelling is designed to be compatible with the colour, roof pitch and materials of the single house on the same lot.*  
Response: Comply – The colour will be similar so far as being of a light shade, the gable roofs will be of different pitch due to design necessity and, given the very individual cladding on the existing residence (exposed aggregate concrete slabs), the likelihood of being able to emulate the same would not be straightforward nor financially attractive.
6. *Ancillary dwelling does not preclude the single house from meeting the required minimum open space and outdoor living area.*  
Response: Complies – the Code requirements for open space (45%) and outdoor living areas (>/=24m<sup>2</sup>) are satisfied.





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 10015**

Moved           Cr SC Carter  
Seconded       Cr KM McNeill

That Council approve the development application (DA 062223) for Lot 224 Annetts Road, Dalwallinu pursuant to Section 68(2) of the *Planning and Development (Local Planning Schemes) Regulation 2015* subject to the following conditions:

1. The development (Ancillary Dwelling) 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. During construction, access to the site shall be at the location of the vehicle crossover only. No material or vehicles associated with construction shall be allowed on the verge without the prior written approval from the local government.
3. The landowner/proponent at the time shall be responsible to compensate the local government for the repair of (or shall if the local government so agrees repair) any facility existing on the road reserve adjacent to the site which is damaged in the process of construction, establishment or installation of the development/land use.
4. 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.

**CARRIED 6/0**

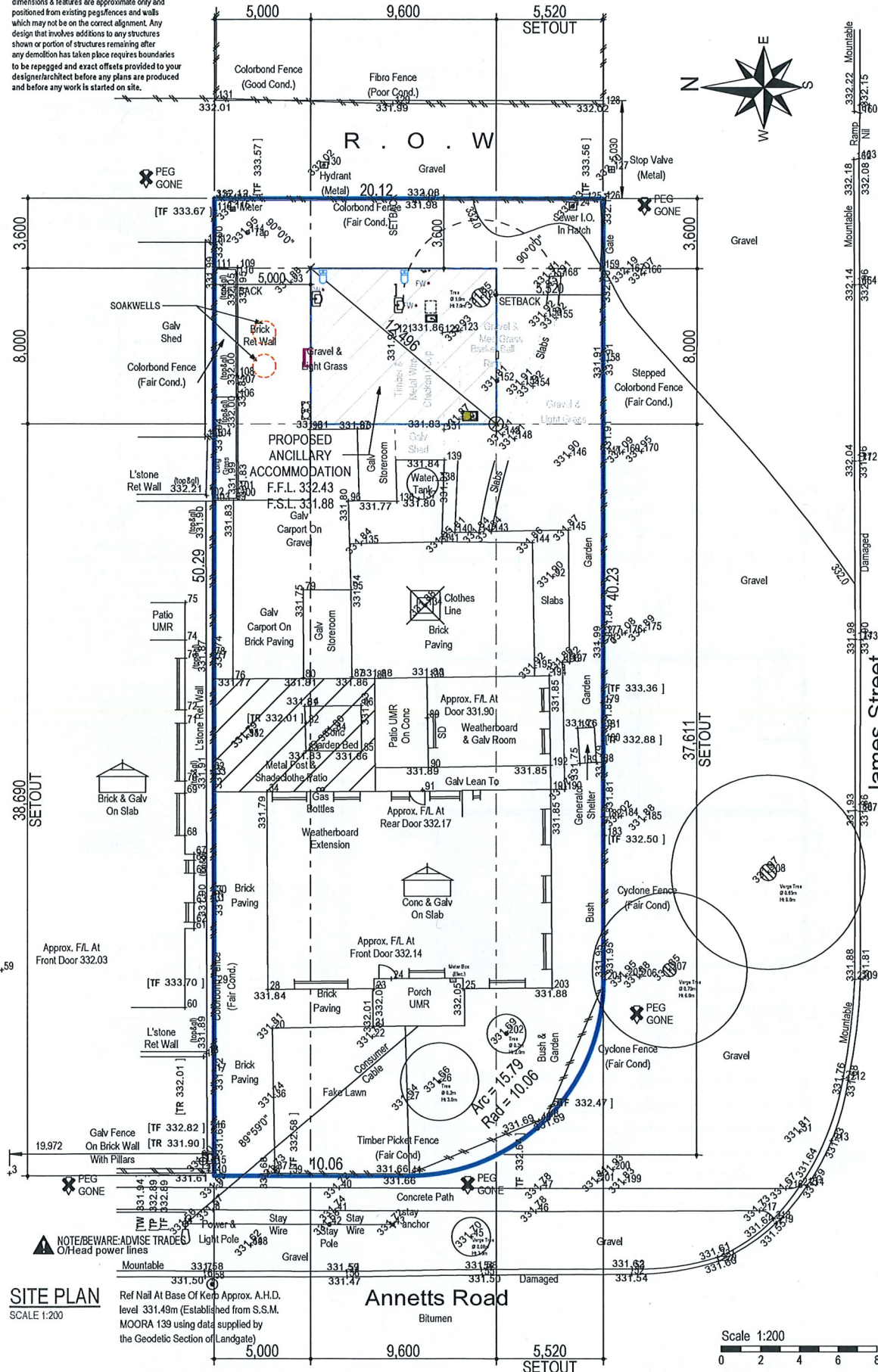


LOT MISCLOSE  
0.009m

**DISCLAIMER:**  
Due to lack of survey marks/pegs, all building dimensions & features are approximate only and positioned from existing pegs/fences and walls which may not be on the correct alignment. Any design that involves additions to any structures shown or portion of structures remaining after any demolition has taken place requires boundaries to be repegged and exact offsets provided to your designer/architect before any plans are produced and before any work is started on site.

**STORMWATER NOTES**  
STORMWATER TO COMPLY WITH A5300 BCA  
3.1.2 & LG REQUIREMENTS  
ROOF AREA 87.84m<sup>2</sup> x 0.0125 = 1.098m<sup>3</sup>  
VOLUME 76.63m<sup>3</sup>  
SIZE 2 x Ø1200 x 600 DEEP CONCRETE SOAKWELLS  
POSITION 1.0m MIN. FROM BOUNDARY OR FOOTING

Power Dome
Power Pole
Phone Pits
Water Conn.
Top Wall/Post
Top Wall
Top Retaining
Top Fence



13 BOOM STREET  
GNANGARA  
WESTERN AUSTRALIA  
6077  
t: 08 6377 8335  
w: www.foxmodular.com.au  
e: info@foxmodular.com.au

**PROJECT DETAILS**  
JOB NO: FT - 765  
BUILDING: ANCONA (MODIFIED)  
CLIENT: MARGARET & NEIL BATTERHAM  
ADDRESS: 50 ANNETTS ROAD,  
DALWALLINU,  
SHIRE OF DALWALLINU

**DRAWING DETAILS**  
PAGE: 1 OF 11  
DRAWING: SITE PLAN  
SCALE: 1:200  
DRAWN: BSI  
CHECKED: C.O  
DATE: 19.10.22

REVISION	
B	19.10.22 DESIGN AMENDMENTS
A	07.10.22 ISSUED FOR APPROVAL

**NOTES**  
**WRITTEN DIMENSIONS TAKE PREFERENCE OVER SCALE. THESE PLANS ARE TO BE READ IN CONJUNCTION WITH THE PROJECT SPECIFICATIONS, ENGINEERS DESIGNS, COMPUTATIONS, AND GEOTECHNICAL REPORT. WRITTEN SPECIFICATIONS TAKE PRECEDENCE OVER THESE DRAWINGS UNLESS NOMINATED IN CONTRACT OR SPECIFICATION.**

DRAWINGS ARE ONLY ISSUED FOR CONSTRUCTION WHEN APPROVED AND SIGNED BY THE DESIGN OFFICE &/OR CONTRACTOR AUTHORISED SIGNATORY, ANY DOCUMENTS WITHOUT APPROVAL (INCLUDING ALL PDF OR EMAILED VERSIONS) ARE NOT TO BE USED FOR CONSTRUCTION.

-THIS DRAWING IS COPYRIGHT - ANY INFRINGEMENT WILL RESULT IN LEGAL PROCEEDING.

APPROVALS	
OWNER 1:	_____
DATE:	_____
OWNER 2:	_____
DATE:	_____

**DISCLAIMER:**  
Lot boundaries drawn on survey are based on landgate plan only. Survey does not include title search and as such may not show easements or other interests not shown on plan. Title should be checked to verify all lot details and for any easements or other interests which may affect building on the property.

**DISCLAIMER:**  
Survey does not include verification of cadastral boundaries. All features and levels shown are based on orientation to existing pegs and fences only which may not be on correct cadastral alignment. Any designs based or dependent on the location of existing features should have those features' location verified in relation to the true boundary.

**DISCLAIMER:**  
Survey shows visible features only and will not show locations of underground pipes or conduits for internal or mains services. Verification of the location of all internal and mains services should be confirmed prior to finalisation of any design work.

**DISCLAIMER:**  
Cottage & Engineering surveys accept no responsibility for any physical on site changes to the parcel or portion of the parcel of land shown on this survey including any adjoining neighbours levels and features that have occurred after the date on this survey. All Sewer details plotted from information supplied by Water Corporation.

**SITE PLAN**  
SCALE 1:200

Ref Nail At Base Of Kerb Approx. A.H.D. level 331.49m (Established from S.S.M. MOORA 139 using data supplied by the Geodetic Section of Landgate)



	87-89 Guthrie Street Osborne Park, WA 6017	JOB #	533187	GPS	Lat: -30.274537 Long: 116.660227	ROADS	Bitumen	ELEC.	ØHead	
	PO Box 1611 Osborne Park Business Centre WA 6917	CLIENT	Batterham	ORDER #	FT765	KERBS	Mountable / Nil	COMMS.	Yes	
P: (08) 9446 7361 E: perth@cottage.com.au W: www.cottage.com.au	LGA	SHIRE OF DALWALLINU	ADDRESS	#50 Annetts Road	LOT	Lot 224 (DP 154917)	FOOTPATH	Concrete	WATER	Yes
	SUBURB	Dalwallinu	AREA	989m <sup>2</sup>	VOL	1319	SOIL	Sand, Clay(Poss), Rock(Poss)	GAS	Check Afinta
	DATE	14 Sep 22	VEGETATION	Refer to Survey	SSA No		DRAINAGE	Poor	SEWER	Nil
									COASTAL	No

**SUB FLOOR VENTILATION NOTES**  
 SUB FLOOR VENTILATION TO COMPLY WITH BCA 3.4.1

**TERMITE NOTES**  
 PHYSICAL AND CHEMICAL TERMITE TREATMENTS TO BE CARRIED OUT IN ACCORDANCE WITH AS3600.1-2014 (OR AS AMENDED) AND THE BCA.

**GLAZING NOTES**  
 GLAZING TO BCA 3.6 AND AS2047/AS1288

**WET AREA NOTES**  
 WET AREAS TO BCA 3.8.1 & AS3740

**GUTTERS & DOWNPIPES**  
 METAL GUTTERS & DOWNPIPES TO COMPLY WITH AS2179

**VAPOUR BARRIER**  
 VAPOUR BARRIER TO BE FITTED IN ACCORDANCE WITH BCA3.2.2.6

**METAL WALL CLADDING NOTES**  
 METAL CLADDING TO AS1562.1

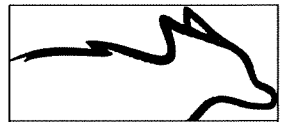
**PLUMBER NOTES**  
 ALL PLUMBING WASTE TO RUN TO ONE CONNECTION POINT UNDER BUILDING

AREAS:		
	PERIM. (m)	AREA (m <sup>2</sup> )
HOUSE	35.20	76.80
		76.80 m <sup>2</sup>

ROOF QUANTITIES		
Material Type	Roof   Metal	
Surface Area (m <sup>2</sup> on the rake)	87.84	
Area (m <sup>2</sup> on the flat)	87.72	

**INSULATION REQUIREMENTS:**  
 REFER ENERGY REPORT FOR DETAILS  
 EXTERNAL WALLS: R2.5 BATTS & REFLECTIVE WRAP  
 CEILING: R4.1 CEILING BATTS  
 ROOF: 55mm ANTICON



13 BOOM STREET  
 GNANGARA  
 WESTERN AUSTRALIA  
 6077  
 t: 08 6377 8335  
 w: www.foxmodular.com.au  
 e: info@foxmodular.com.au

**PROJECT DETAILS**

JOB NO: FT-765  
 BUILDING: ANCONA (MODIFIED)  
 CLIENT: MARGARET & NEIL BATTERHAM  
 ADDRESS: 50 ANNETTS ROAD,  
 DALWALLINU,  
 SHIRE OF DALWALLINU

**DRAWING DETAILS**

PAGE: 2 OF 11  
 DRAWING: FLOOR PLAN  
 SCALE: 1:100  
 DRAWN: BSI  
 CHECKED: C.O  
 DATE: 19.10.22

**REVISION**

B	19.10.22	DESIGN AMENDMENTS
A	07.10.22	ISSUED FOR APPROVAL

**NOTES**

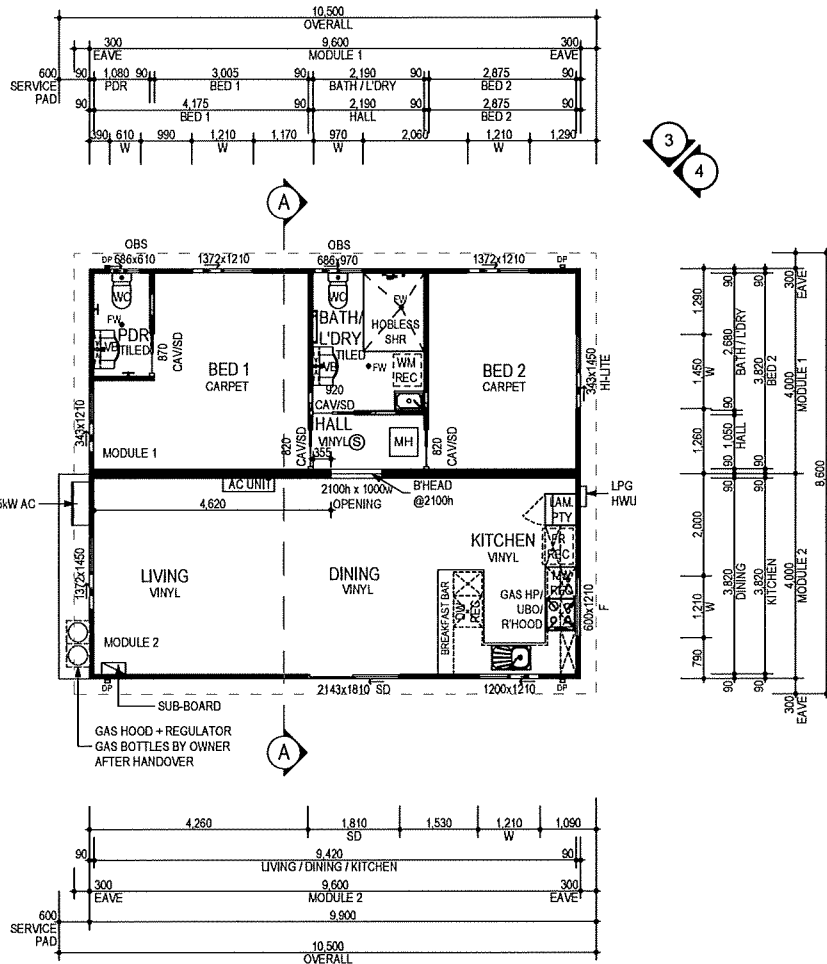
WRITTEN DIMENSIONS TAKE PREFERENCE OVER SCALE. THESE PLANS ARE TO BE READ IN CONJUNCTION WITH THE PROJECT SPECIFICATIONS, ENGINEERS DESIGNS, COMPUTATIONS, AND GEOTECHNICAL REPORT. WRITTEN SPECIFICATIONS TAKE PRECEDENCE OVER THESE DRAWINGS UNLESS NOMINATED IN CONTRACT OR SPECIFICATION.

DRAWINGS ARE ONLY ISSUED FOR CONSTRUCTION WHEN APPROVED AND SIGNED BY THE DESIGN OFFICE & OR CONTRACTOR AUTHORISED SIGNATORY, ANY DOCUMENTS WITHOUT APPROVAL (INCLUDING ALL PDF OR EMAILED VERSIONS) ARE NOT TO BE USED FOR CONSTRUCTION.

-THIS DRAWING IS COPYRIGHT - ANY INFRINGEMENT WILL RESULT IN LEGAL PROCEEDING.

**APPROVALS**

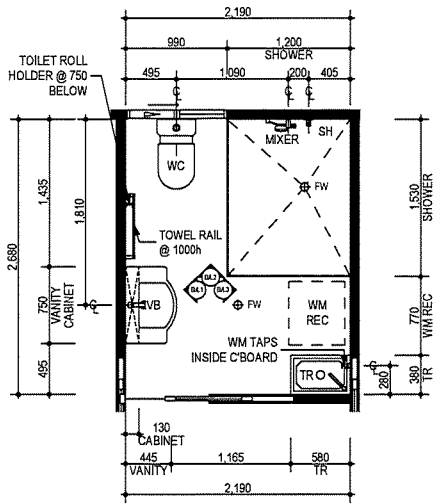
OWNER 1: \_\_\_\_\_  
 DATE: \_\_\_\_\_  
 OWNER 2: \_\_\_\_\_  
 DATE: \_\_\_\_\_



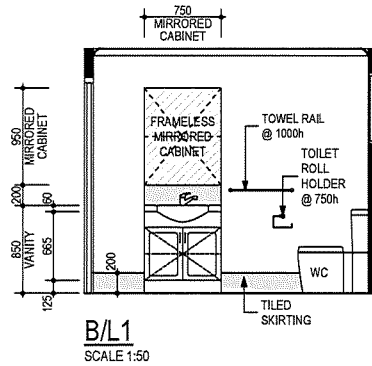
**FLOOR PLAN**  
 SCALE 1:100



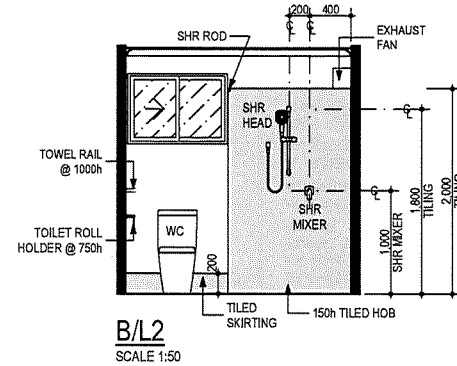




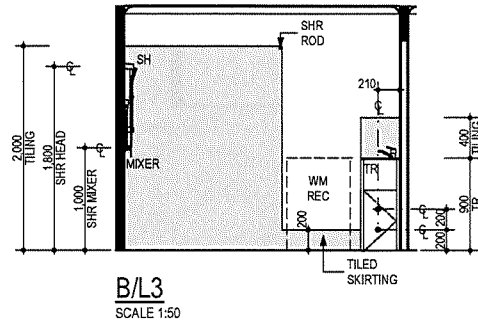
**BATH/L DRY LAYOUT**  
SCALE 1:50



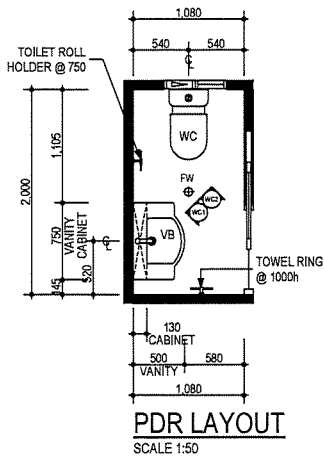
**B/L1**  
SCALE 1:50



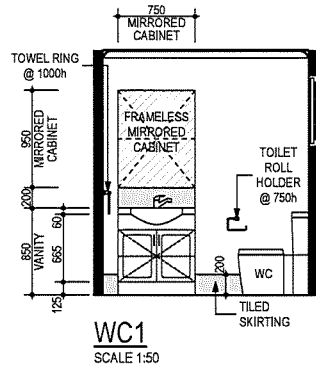
**B/L2**  
SCALE 1:50



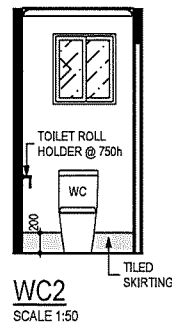
**B/L3**  
SCALE 1:50



**PDR LAYOUT**  
SCALE 1:50



**WC1**  
SCALE 1:50



**WC2**  
SCALE 1:50

FINISHES LEGEND	
	TILING EXTENTS SHOWN AS SHADED.
	REFER COLOUR SCHEDULE FOR DETAILS

**CABINETMAKER NOTE:**

- TILING EXTENTS SHOWN AS GREY
- TILE LAYOUTS NOTATIONAL ONLY. CUT TILES TO TILER'S DISCRETION
- JOINTS TO BENCHTOPS AT CABINET MAKER'S DISCRETION
- 125h KICKBOARD TO BATHROOM, ENSUITE & LAUNDRY WITH 200mm SETBACK UNO
- 125h KICKBOARD TO KITCHEN & LAUNDRY ONLY UNO
- MITRED TILING TO WET AREAS
- ALL DIMENSIONS, DOOR SWINGS & PANEL SIZES ARE NOMINAL & MAY VARY ON SITE AT CABINET MAKER'S DISCRETION UNLESS ADVISED AS CRITICAL
- ANY CRITICAL MINIMUM CLEARANCE TO BE ADVISED BY CLIENT TOP BUILDER
- ALL SCRIBES ARE NOMINAL AT CABINET MAKER'S DISCRETION
- 40mm OVERHANG TO FRONT OF KITCHEN BENCHTOPS
- REFER TO PLANS FOR DEPTH OF BREAKFAST BAR (IF APPLICABLE)
- CABINET MAKER TO OBTAIN CUT-OUT SIZES FROM MANUFACTURER TO SUIT APPLIANCES SELECTED

ENSURE COMPLIANCE WITH MANUFACTURERS VENTILATION REQUIREMENTS



13 BOOM STREET  
GNANGARA  
WESTERN AUSTRALIA  
6077  
t: 08 6377 8335  
w: www.foxmodular.com.au  
e: info@foxmodular.com.au

**PROJECT DETAILS**

JOB NO: FT-765  
BUILDING: ANCONA (MODIFIED)  
CLIENT: MARGARET & NEIL BATTERHAM  
ADDRESS: 50 ANNETTS ROAD,  
DALWALLINU,  
SHIRE OF DALWALLINU

**DRAWING DETAILS**

PAGE: 6 OF 11  
DRAWING: ROOM LAYOUTS 2  
SCALE: 1:10  
DRAWN: BSI  
CHECKED: C.O  
DATE: 19.10.22

**REVISION**

NO	DATE	DESCRIPTION
B	19.10.22	DESIGN AMENDMENTS
A	07.10.22	ISSUED FOR APPROVAL

**NOTES**

**WRITTEN DIMENSIONS TAKE PREFERENCE OVER SCALE. THESE PLANS ARE TO BE READ IN CONJUNCTION WITH THE PROJECT SPECIFICATIONS, ENGINEERS DESIGNS, COMPUTATIONS, AND GEOTECHNICAL REPORT. WRITTEN SPECIFICATIONS TAKE PRECEDENCE OVER THESE DRAWINGS UNLESS NOMINATED IN CONTRACT OR SPECIFICATION.**

DRAWINGS ARE ONLY ISSUED FOR CONSTRUCTION WHEN APPROVED AND SIGNED BY THE DESIGN OFFICE &/OR CONTRACTOR AUTHORISED SIGNATORY, ANY DOCUMENTS WITHOUT APPROVAL (INCLUDING ALL PDF OR EMAILED VERSIONS) ARE NOT TO BE USED FOR CONSTRUCTION.

-THIS DRAWING IS COPYRIGHT - ANY INFRINGEMENT WILL RESULT IN LEGAL PROCEEDING.

**APPROVALS**

OWNER 1:  
-----  
DATE:  
-----  
OWNER 2:  
-----  
DATE:  
-----





13 BOOM STREET  
GNANGARA  
WESTERN AUSTRALIA  
6077  
t: 08 6377 8335  
w: www.foxmodular.com.au  
e: info@foxmodular.com.au

**PROJECT DETAILS**

JOB NO: FT - 765  
BUILDING: ANCONA (MODIFIED)  
CLIENT: MARGARET & NEIL BATTERHAM  
ADDRESS: 50 ANNETTS ROAD,  
DALWALLINU,  
SHIRE OF DALWALLINU

**DRAWING DETAILS**

PAGE: 3 OF 11  
DRAWING: ELEVATIONS  
SCALE: 1:100  
DRAWN: BSI  
CHECKED: C.O  
DATE: 19.10.22

**REVISION**

NO.	DATE	DESCRIPTION
B	19.10.22	DESIGN AMENDMENTS
A	07.10.22	ISSUED FOR APPROVAL

**NOTES**

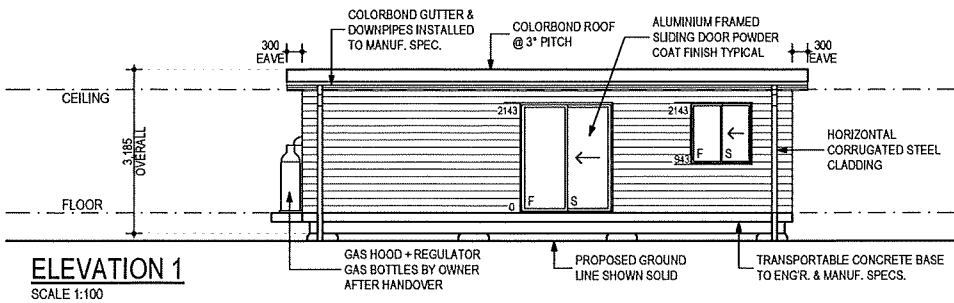
WRITTEN DIMENSIONS TAKE PREFERENCE OVER SCALE. THESE PLANS ARE TO BE READ IN CONJUNCTION WITH THE PROJECT SPECIFICATIONS, ENGINEERS DESIGNS, COMPUTATIONS, AND GEOTECHNICAL REPORT. WRITTEN SPECIFICATIONS TAKE PRECEDENCE OVER THESE DRAWINGS UNLESS NOMINATED IN CONTRACT OR SPECIFICATION.

DRAWINGS ARE ONLY ISSUED FOR CONSTRUCTION WHEN APPROVED AND SIGNED BY THE DESIGN OFFICE & OR CONTRACTOR AUTHORISED SIGNATORY, ANY DOCUMENTS WITHOUT APPROVAL (INCLUDING ALL PDF OR EMAILED VERSIONS) ARE NOT TO BE USED FOR CONSTRUCTION.

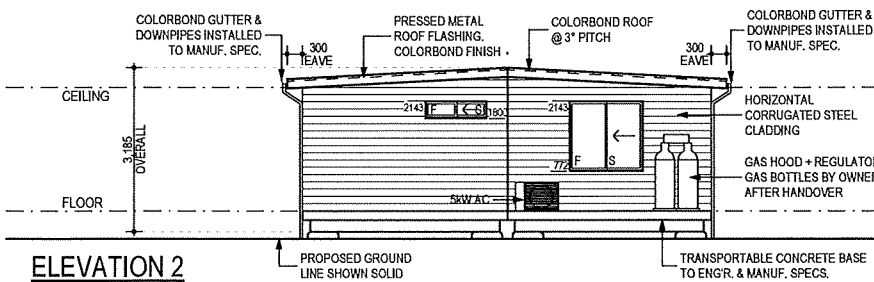
-THIS DRAWING IS COPYRIGHT - ANY INFRINGEMENT WILL RESULT IN LEGAL PROCEEDING.

**APPROVALS**

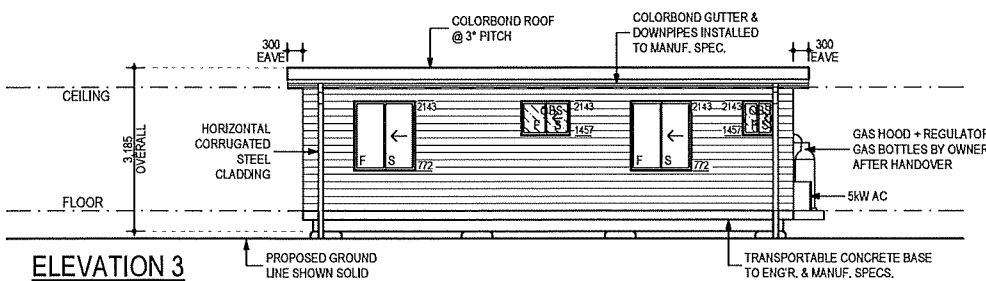
OWNER 1: \_\_\_\_\_  
DATE: \_\_\_\_\_  
OWNER 2: \_\_\_\_\_  
DATE: \_\_\_\_\_



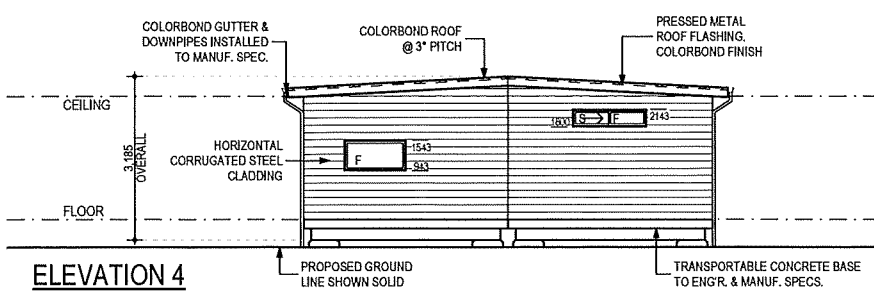
**ELEVATION 1**  
SCALE 1:100



**ELEVATION 2**  
SCALE 1:100



**ELEVATION 3**  
SCALE 1:100



**ELEVATION 4**  
SCALE 1:100

ELECTRICAL LEGEND	
	DOWN LIGHT - LED NOMINATED A.F.L.
	BUNKER LIGHT @ 2200
	EXHAUST FAN - WALL MOUNTED
	GPO SINGLE AT HEIGHT NOMINATED A.F.L.
	GPO DOUBLE AT HEIGHT NOMINATED A.F.L.
	ISOLATION SWITCH WEATHERPROOF AT HEIGHT NOMINATED A.F.L.
	TV POINT
	SMOKE DETECTOR

- ELECTRICAL NOTES:**
- GPO & LIGHT LOCATIONS ARE APPROXIMATE ONLY
  - LIGHT SWITCHES TO BE MOUNTED @1200 AFL
  - SMOKE ALARMS ARE TO BE POSITIONED 300mm FROM WALLS
  - INTER CONNECTING SMOKE DETECTORS (HARD WIRED) THROUGHOUT



13 BOOM STREET  
GNANGARA  
WESTERN AUSTRALIA  
6077  
t: 08 6377 8335  
w: www.foxmodular.com.au  
e: info@foxmodular.com.au

**PROJECT DETAILS**

JOB NO: FT - 765  
BUILDING: ANCONA (MODIFIED)  
CLIENT: MARGARET & NEIL BATTERHAM  
ADDRESS: 50 ANNETTS ROAD,  
DALWALLINU,  
SHIRE OF DALWALLINU

**DRAWING DETAILS**

PAGE: 4 OF 11  
DRAWING: ELECTRICAL  
SCALE: 1:100  
DRAWN: BSI  
CHECKED: C.O  
DATE: 19.10.22

**REVISION**

NO.	DATE	DESCRIPTION
B	19.10.22	DESIGN AMENDMENTS
A	07.10.22	ISSUED FOR APPROVAL

**NOTES**

WRITTEN DIMENSIONS TAKE PREFERENCE OVER SCALE. THESE PLANS ARE TO BE READ IN CONJUNCTION WITH THE PROJECT SPECIFICATIONS, ENGINEERS DESIGNS, COMPUTATIONS, AND GEOTECHNICAL REPORT. WRITTEN SPECIFICATIONS TAKE PRECEDENCE OVER THESE DRAWINGS UNLESS NOMINATED IN CONTRACT OR SPECIFICATION.

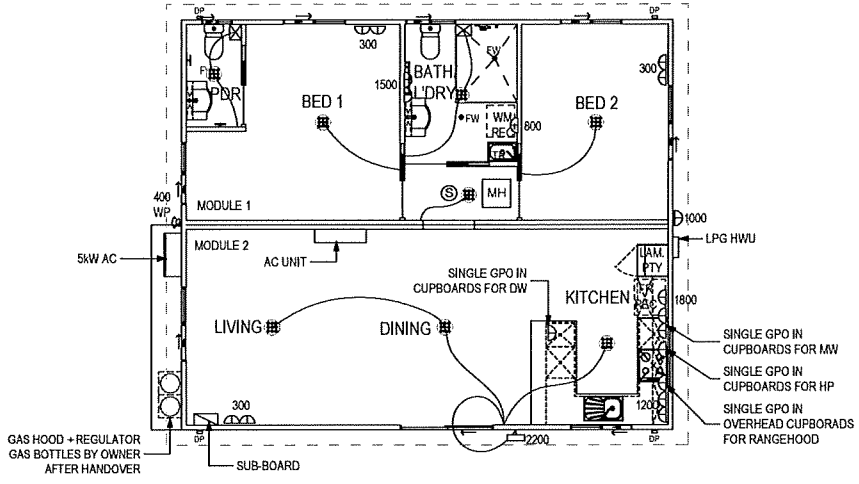
DRAWINGS ARE ONLY ISSUED FOR CONSTRUCTION WHEN APPROVED AND SIGNED BY THE DESIGN OFFICE & OR CONTRACTOR AUTHORISED SIGNATORY. ANY DOCUMENTS WITHOUT APPROVAL (INCLUDING ALL PDF OR EMAILED VERSIONS) ARE NOT TO BE USED FOR CONSTRUCTION.

-THIS DRAWING IS COPYRIGHT - ANY INFRINGEMENT WILL RESULT IN LEGAL PROCEEDING.

**APPROVALS**

OWNER 1:  
-----  
DATE:  
-----

OWNER 2:  
-----  
DATE:  
-----



**ELECTRICAL PLAN**  
SCALE 1:100

## 9.3 CORPORATE SERVICES

### 9.3.1 Accounts for Payment for November 2022\*

<b>Report Date</b>	20 December 2022
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	FM/9 Financial Reporting
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Christie Andrews, Senior Finance Officer
<b>Supervised by</b>	Ally Bryant, Manager Corporate Services
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	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 November 2022 from the Municipal Account, to the sum of \$1,822,996.73 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 \$2,098,427.96. There were no payments from the Trust Account. Total payments from all accounts being \$2,098,427.96 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 2022/2023.

### Strategic Implications

Nil

### Site Inspection

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

Accounts for Payments are in accordance with the adopted budget for 2022/2023 or authorised by separate resolution.

### Officer Recommendation/Resolution

#### **MOTION 10016**

Moved            Cr MM Harms  
Seconded       Cr NW Mills

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 November 2022 under Chief Executive Officer's delegated authority is endorsed in respect to the following bank accounts:

Municipal Fund Account totalling \$2,098,427.96 consisting of:

EFT Payments (EFT13808-EFT13949)	\$1,822,996.73
EFT Payments (Payroll)	\$127,564.00
Direct Debit – Superannuation (DD16942.1-13 & DD16965.1-13)	\$25,329.15
Direct Debit – Credit Card (DD16958.1)	\$4,008.19
Direct Debit – Payments to Department of Transport	\$116,533.45
Bank Fees	\$1,996.44

**CARRIED 6/0**



**EFT PAYMENTS FOR THE MONTH OF NOVEMBER 2022**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT13808	01/11/2022	ON HOLD ON LINE	Monthly on Hold message - Sep 22	77.00
EFT13809	01/11/2022	KEITH LESLIE CARTER	1st 50% of President's allowance 2022/23	5,000.00
EFT13810	01/11/2022	RBC - RURAL	Meterplan charge for admin photocopiers - Oct 22	1,304.22
EFT13811	01/11/2022	JASON SIGNMAKERS	4x No dirt bike/avt signs	284.77
EFT13812	01/11/2022	TELSTRA	Medical Centre phone usage to 7/11/22	98.63
EFT13813	01/11/2022	JENNY'S BAKEHOUSE	6 Water bottles for the Gym	96.00
EFT13814	01/11/2022	SYNERGY	Electricity Usage - Sep - Oct 2022	536.09
EFT13815	01/11/2022	TOLL IPEC PTY LTD	Freight charges - Oct 22	138.07
EFT13816	01/11/2022	REFUEL AUSTRALIA	10,000Ltrs of diesel delivered to the Shire Depot	21,927.00
EFT13817	01/11/2022	HITACHI CONSTRUCTION MACHINERY (AUSTRALIA) PTY LTD	Oil and filter for DL9138	430.46
EFT13818	01/11/2022	STEVEN CLIFFORD CARTER	1st 50% of Deputy president's allowance for 2022/23	1,250.00
EFT13819	01/11/2022	DALLY SCRAPPERS GROUP	Refund of venue & key bonds	490.00
EFT13820	01/11/2022	AMPAC DEBT RECOVERY	Debt recovery costs Oct 22	3,736.56
EFT13821	01/11/2022	BITUTEK PTY LTD	Pithara West Road and Colin Anderson Road 14mm second coat	243,141.36
EFT13822	01/11/2022	PUBLIC LIBRARIES WA INC.	PLWA membership 2022-23	200.00
EFT13823	01/11/2022	R N R AUTO ELECTRICS	1 x battery 90D26L - Bosch	214.06
EFT13824	01/11/2022	THE REST B & B	Rates refund for assessment A38001	131.07
EFT13825	01/11/2022	LIBERTY PLUMBING & GAS	Bathroom Upgrades & plumbing repairs - Oct 22	11,122.00
EFT13826	01/11/2022	CIVIL ENGINEERING PROJECT MANAGEMENT PTY. LTD	Consultant for DRFAWA Works - AGRN962- October 22	31,486.13
EFT13827	01/11/2022	CHITTERING PEST & WEED	Rodent & Spider Spray for various properties	9,950.00
EFT13828	01/11/2022	ALLSTRONG OUTDOOR GARAGE DOORS	Repairs to roller door at shire depot	950.00
EFT13829	01/11/2022	E FIRE & SAFETY	Exit/Lighting test & Fire Equipment service	2,838.00
EFT13830	01/11/2022	TRACTUS AUSTRALIA	Supply and fit second hand tyre as spare on pig trailer	124.00
EFT13831	01/11/2022	RICOH FINANCE	Lease fees for Shire admin printers Nov 22	507.09
EFT13832	01/11/2022	Three Sons Pty Ltd	Shire Pre Placement Medicals for new staff	577.50
EFT13833	01/11/2022	Hersey's Safety Pty Ltd	Fire Warden helmets	203.23
EFT13834	01/11/2022	ARC Clean Energy Pty Ltd	Assorted electrical works - Oct 22	850.00
EFT13835	01/11/2022	Local Government NSW	Subscription to Careers at Council 22/23	550.00
EFT13836	01/11/2022	Ecoblue International	900Ltr of adblue delivered to Shire Depot	1,265.00
EFT13837	01/11/2022	JMH Group WA	Assorted vehicle services - Oct 22	7,110.93
EFT13838	01/11/2022	Midwest Turf Supplies	Oval renovations & fertiliser for Memorial Park	58,450.00
EFT13839	01/11/2022	GNC Quality Precast Geraldton	Headwalls for various road jobs	15,805.90
EFT13840	01/11/2022	The Specatcle Hut	Refund of venue bond	210.00
EFT13841	01/11/2022	Zage Pty Ltd	Repairs to truck chassis and new trailer hitch	6,329.22
EFT13842	01/11/2022	Sealcoat Pty Ltd	Crack seal Shire admin car park & micro seal McNeill St	26,994.00
EFT13843	01/11/2022	Baba Marda Road Services	Traffic Management for assorted roads - Oct 22	20,119.33
EFT13844	01/11/2022	Aaro Group Pty Ltd	Refund of standpipe card bond	50.00

**EFT PAYMENTS FOR THE MONTH OF NOVEMBER 2022**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT13845	01/11/2022	BOEKEMAN MACHINERY	70,000km Service for DL 275	484.62
EFT13846	01/11/2022	WA LOCAL GOVERNMENT ASSOCIATION	2022 WALGA Convention Registrations	10,780.00
EFT13847	01/11/2022	LANDGATE	Valuations received Aug - Sep 22	42.15
EFT13848	14/11/2022	KALANNIE PRIMARY SCHOOL	Kalannie Primary School Dux Award 2022	110.00
EFT13849	14/11/2022	JOHN R WALLIS ENGINEERING	Assorted supplies for Admin and Works - October 22	1,560.63
EFT13850	14/11/2022	PJ BYWATERS & CO	Road Train Side Tipper hire	12,718.75
EFT13851	14/11/2022	CONQUEST GROUP OF COMPANIES PTY LTD	Refund of equipment bond	50.00
EFT13852	14/11/2022	MCLEODS BARRISTERS & SOLICITORS	Legal advice - unauthorised removal of gravel	539.55
EFT13853	14/11/2022	DALLCON	1 m3 concrete - supply and deliver to Rec Centre	440.00
EFT13854	14/11/2022	LIBERTY PLUMBING & GAS	Bathroom Upgrades & plumbing repairs - Oct 22	9,372.00
EFT13855	14/11/2022	SITE ARCHITECTURE STUDIO	Contract Administration for Early Learning Centre	5,236.44
EFT13856	14/11/2022	Kathy Laine Colis Matias	Refund of venue & key bond for hire	280.00
EFT13857	14/11/2022	Nicole Smith	Reimbursement for replacement Birth Certificate	53.00
EFT13858	14/11/2022	Dudawa Haulage Pty Ltd	Mini digger hire	3,850.00
EFT13859	14/11/2022	River Hill WA Pty Ltd	Contract Works - AGRN 962 - 27/9 to 26/10 split invoice	344,858.56
EFT13860	14/11/2022	Baba Marda Road Services	Traffic Management - Nov 22	14,264.06
EFT13861	14/11/2022	Phil Grays Transport	Hire of Road Train Side Tippers - 20/10 to 26/10	11,440.00
EFT13862	14/11/2022	Philomena Horgan	Refund of venue & key bonds	590.00
EFT13863	15/11/2022	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	2022/23 ESL Quarter 1	28,410.10
EFT13864	15/11/2022	River Hill WA Pty Ltd	Contract Works - AGRN 962 - 27/9 to 26/10 split invoice	344,858.57
EFT13865	16/11/2022	ON HOLD ON LINE	Monthly on Hold message - Nov 22	77.00
EFT13866	16/11/2022	BP AUSTRALIA PTY LTD	Fuel for Kalannie Fire Truck	142.14
EFT13867	16/11/2022	WESTRAC EQUIPMENT PTY LTD	1 x sensor	238.37
EFT13868	16/11/2022	WATER CORPORATION	Water Usage Sep - Nov 22, Service charge Nov - Dec 22	18,715.32
EFT13869	16/11/2022	WRIGHT EXPRESS FUEL CARDS AUSTRALIA LTD	Fuel for Oct 22	4,317.55
EFT13870	16/11/2022	AUSTRALIA POST - SHIRE	Postage charges for shire admin Oct 22	226.81
EFT13871	16/11/2022	KLEENHEAT GAS	Bulk gas refills for Dalwallinu Caravan Park	550.26
EFT13872	16/11/2022	BOC LIMITED	Monthly container rental	39.40
EFT13873	16/11/2022	AVON WASTE	Waste collections for Oct 2022	18,726.40
EFT13874	16/11/2022	IT VISION	Mapping update	554.40
EFT13875	16/11/2022	TELSTRA	Assorted phone usage to 6/11/22 & service/rental to 6/12/22	2,259.27
EFT13876	16/11/2022	BURGESS RAWSON (WA) PTY LTD	Water usage - Wubin Station	166.14
EFT13877	16/11/2022	METROCOUNT	Assorted road counter parts	733.70
EFT13878	16/11/2022	OFFICEWORKS	November Stationery Order - part	223.14
EFT13879	16/11/2022	SYNERGY	Electricity Usage Sep - Nov 22	21,141.10
EFT13880	16/11/2022	TOLL IPEC PTY LTD	Freight charges for Oct 22	66.23
EFT13881	16/11/2022	STEWART & HEATON CLOTHING CO PTY LTD	Volunteer Fire Fighters uniforms	2,485.10

**EFT PAYMENTS FOR THE MONTH OF NOVEMBER 2022**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT13882	16/11/2022	HITACHI CONSTRUCTION MACHINERY (AUSTRALIA) PTY LTD	Filters	166.64
EFT13883	16/11/2022	MOORA GLASS SERVICE	Supply & fit door - 6B Cousins Rd	1,699.50
EFT13884	16/11/2022	HANKS MAINTENANCE AND GENERAL	General Maintenance Kalannie Townscape - Sep 22	3,300.00
EFT13885	16/11/2022	Serena Rose Gardiner	Rates refund for assessment A376	1,000.00
EFT13886	16/11/2022	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Diagnose fault mower & whipper snipper cord	311.71
EFT13887	16/11/2022	RIVER ENGINEERING	Design and Survey Annetts Road Capital Works	18,085.10
EFT13888	16/11/2022	IXOM OPERATIONS PTY LTD	Container service fee for Oct 22	84.57
EFT13889	16/11/2022	TOTALLY WORKWEAR JOONDALUP	Embroidery of shire logo on uniforms	26.40
EFT13890	16/11/2022	WA CONTRACT RANGER SERVICES PTY LTD	Fire Break Inspections Oct & Nov 22	1,782.00
EFT13891	16/11/2022	CHITTERING PEST & WEED	Pest spray at various properties	10,928.00
EFT13892	16/11/2022	DALWALLINU FOODWORKS	Assorted supplies for Admin, Council and Events -Oct 22	389.60
EFT13893	16/11/2022	WEST COAST STABILISERS	Provision of Grading Services - October 2022	43,263.00
EFT13894	16/11/2022	E FIRE & SAFETY	Fire indicator panel testing & repairs - Oct 22	731.50
EFT13895	16/11/2022	DEPARTMENT OF MINES, INDUSTRY REGULATIONS AND SAFETY	BSL collected for October 22	56.65
EFT13896	16/11/2022	ARPELS PTY LTD	Calibration of Draeger 5510	137.50
EFT13897	16/11/2022	DOMAIN DIGITAL	IT charges - Nov 22, M365 Backup & HPE Microserver	9,679.89
EFT13898	16/11/2022	DALWALLINU BAPTIST CHURCH	Refund of venue & key bonds	490.00
EFT13899	16/11/2022	TELAIR PTY LTD	Shire admin NBN service fee 1/11 to 30/11	430.90
EFT13900	16/11/2022	Nullarbor Pty Ltd	Rates refund for assessment A6450	93.00
EFT13901	16/11/2022	Three Sons Pty Ltd	Medical for new staff	204.60
EFT13902	16/11/2022	Dalwallinu Traders	Assorted goods - Oct 22	1,613.14
EFT13903	16/11/2022	PRISM CONTRACTING & CONSULTING PTY LTD	Civil Project Management Services - Oct & Nov 22	3,655.10
EFT13904	16/11/2022	Midwest Turf Supplies	Lawn seed & hulamte liquid - CBD gardens	2,691.00
EFT13905	16/11/2022	Geared Construction Pty Ltd	Construction of Early Learning Centre - Progress claim #1	134,230.54
EFT13906	16/11/2022	Nichaul Pty Ltd	Delivery of assorted concrete precast's & headwalls	2,970.00
EFT13907	16/11/2022	Baba Marda Road Services	Traffic control for Annetts Road - Nov 22	4,319.33
EFT13908	16/11/2022	Dream Tourism Management Pty Ltd	2022 Council photos	2,200.00
EFT13909	16/11/2022	LANDGATE	Valuations received Sep - Oct 22	163.45
EFT13910	16/11/2022	DEPARTMENT OF PREMIER AND CABINET	Gazettal Notice for Bush Fire Control Officers & change in basis of rating	202.80
EFT13911	16/11/2022	DALWALLINU COMMUNITY RESOURCE CENTRE	Advertising in the Totally Locally - Oct 22	243.00
EFT13912	22/11/2022	REFUEL AUSTRALIA	9,000Ltrs of Diesel for the Shire Depot	22,256.00
EFT13913	22/11/2022	Julian Dyer	Rates refund for assessment A6390	2,298.30
EFT13914	30/11/2022	WESTRAC EQUIPMENT PTY LTD	Perform 250hr service DL150 & parts	2,879.99
EFT13915	30/11/2022	RBC - RURAL	Meterplan charge for admin photocopiers - Nov 22	1,625.36
EFT13916	30/11/2022	T-QUIP	Filters for DL487	492.55
EFT13917	30/11/2022	WATER CORPORATION	Water Usage - Sep - Nov 22	4,043.09
EFT13918	30/11/2022	BRIDGESTONE SERVICE CENTRE DALWALLINU	Tyres for various vehicles	1,740.00



**EFT PAYMENTS FOR THE MONTH OF NOVEMBER 2022**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT13919	30/11/2022	TELSTRA	Medical Centre phone usage to 18/11/22 & rent to 18/12/22	99.54
EFT13920	30/11/2022	BURGESS RAWSON (WA) PTY LTD	Water Usage - Sep - Nov 22	326.14
EFT13921	30/11/2022	SYNERGY	Electricity Usage - Sep - Nov 22	7,317.80
EFT13922	30/11/2022	TOLL IPEC PTY LTD	Freight charges - Nov 22	42.59
EFT13923	30/11/2022	ISWEEP	Sweeping of Dalwallinu Shire District	5,346.00
EFT13924	30/11/2022	REFUEL AUSTRALIA	10,000ltr Diesel for shire depot	21,306.00
EFT13925	30/11/2022	STATE LIBRARY OF WA	Recoup of inter-library loans for Jul-Dec 22	173.54
EFT13926	30/11/2022	ROWDY'S ELECTRICAL	Electrical works - Nov 22	817.03
EFT13927	30/11/2022	HANKS MAINTENANCE AND GENERAL	General Maintenance Kalannie Townscape - Oct 22	2,763.75
EFT13928	30/11/2022	R N R AUTO ELECTRICS	Assorted parts & equipment - Nov 22	959.73
EFT13929	30/11/2022	THE REST B & B	Rates refund for assessment A6463	93.00
EFT13930	30/11/2022	P & J TRANSPORT PTY LTD	Freight charges - Nov 22	91.30
EFT13931	30/11/2022	LIBERTY PLUMBING & GAS	Bathroom Upgrades & plumbing repairs - Nov 22	20,430.50
EFT13932	30/11/2022	CIVIL ENGINEERING PROJECT MANAGEMENT PTY. LTD	Consultant for DRFAWA Works - AGRN962 - Nov 22	32,257.50
EFT13933	30/11/2022	H&E DOCU-SHRED	Destruction of disposal boxes	1,008.90
EFT13934	30/11/2022	WCS CONCRETE PTY LTD	Installation of concrete footpaths - Kalannie	22,316.80
EFT13935	30/11/2022	Chloe Fogarty	Refund of 2 weeks rent paid in advance	343.02
EFT13936	30/11/2022	Kleen West Distributors	Cleaning products - Nov 22	2,159.08
EFT13937	30/11/2022	Signage WA	Wattle walk signage- 50% deposit	6,776.00
EFT13938	30/11/2022	ARC Clean Energy Pty Ltd	Electrical works - Nov 22	1,885.00
EFT13939	30/11/2022	Perth Solar Force	Supply & Install Solar 3 Salmon Gum Pl & 6B Cousins Rd	9,598.00
EFT13940	30/11/2022	Premium Publishers	2023 AGO Planner - Half Page Advert	1,842.50
EFT13941	30/11/2022	Dalwallinu Hotel Pty Ltd	Refreshments & food for Shire Christmas Party	2,652.29
EFT13942	30/11/2022	Zage Pty Ltd	Welding repairs to DL10454	7,854.00
EFT13943	30/11/2022	Intelife Group Ltd	Annual Verge Mulching on Various Roads	48,488.00
EFT13944	30/11/2022	Baba Marda Road Services	Traffic control for Annetts Road - Nov 22	5,283.10
EFT13945	30/11/2022	NUTRIEN	Refund of venue & key bonds	190.00
EFT13946	30/11/2022	BOEKEMAN MACHINERY	55,000km Service for DL89	334.19
EFT13947	30/11/2022	DALWALLINU & DISTRICTS AGRICULTURAL SOCIETY INC	Donation towards Dalwallinu Show - 20 August 2022	4,000.00
EFT13948	30/11/2022	ARROW BRONZE	First inscription on double Niche Wall plaque for GL Bell	527.84
EFT13949	30/11/2022	DALWALLINU COMMUNITY RESOURCE CENTRE	Advertising in the Totally Locally - Nov 22	81.00
				<b>1,822,996.73</b>



**DIRECT DEBITS FOR THE MONTH OF NOVEMBER 2022**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
DD16942.1	11/11/2022	Aware Super	Superannuation contributions	6,990.31
DD16942.2	11/11/2022	AUSTRALIA SUPER	Superannuation contributions	561.25
DD16942.3	11/11/2022	THE TRUSTEE FOR COLONIAL SUPER RETIREMENT FUND	Superannuation contributions	447.68
DD16942.4	11/11/2022	CBUS	Superannuation contributions	253.65
DD16942.5	11/11/2022	LOCAL GOVERNMENT SUPERANNUATION SCHEME	Superannuation contributions	887.82
DD16942.6	11/11/2022	COLONIAL FIRST STATE FIRST CHOICE PERSONAL SUPER	Superannuation contributions	12.92
DD16942.7	11/11/2022	PRIME SUPER	Superannuation contributions	228.97
DD16942.8	11/11/2022	Catholic Super	Superannuation contributions	708.26
DD16942.9	11/11/2022	BT Super for Life The Trustee for Retirement Wrap	Superannuation contributions	834.64
DD16942.10	11/11/2022	REST INDUSTRY SUPER	Superannuation contributions	320.68
DD16942.11	11/11/2022	Australian Super	Superannuation contributions	1,004.06
DD16942.12	11/11/2022	Spirit Super	Superannuation contributions	30.05
DD16942.13	11/11/2022	M L C Super Fund	Superannuation contributions	243.22
DD16965.1	25/11/2022	Aware Super	Superannuation contributions	6,965.61
DD16965.2	25/11/2022	AUSTRALIA SUPER	Superannuation contributions	561.25
DD16965.3	25/11/2022	THE TRUSTEE FOR COLONIAL SUPER RETIREMENT FUND	Superannuation contributions	447.68
DD16965.4	25/11/2022	CBUS	Superannuation contributions	263.40
DD16965.5	25/11/2022	LOCAL GOVERNMENT SUPERANNUATION SCHEME	Superannuation contributions	887.82
DD16965.6	25/11/2022	COLONIAL FIRST STATE FIRST CHOICE PERSONAL SUPER	Superannuation contributions	12.92
DD16965.7	25/11/2022	PRIME SUPER	Superannuation contributions	228.97
DD16965.8	25/11/2022	Catholic Super	Superannuation contributions	708.26
DD16965.9	25/11/2022	BT Super for Life The Trustee for Retirement Wrap	Superannuation contributions	834.64
DD16965.10	25/11/2022	REST INDUSTRY SUPER	Superannuation contributions	320.68
DD16965.11	25/11/2022	Australian Super	Superannuation contributions	1,271.31
DD16965.12	25/11/2022	Spirit Super	Superannuation contributions	27.05
DD16965.13	25/11/2022	M L C Super Fund	Superannuation contributions	276.05
				<b>25,329.15</b>

**DIRECT DEBITS FOR THE MONTH OF NOVEMBER 2022**

<b>CREDIT CARD PAYMENT DETAILS</b>				
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
DD16958.1	10/10/2022	LG Professionals	Conference attendance fee S Sundstrom LG Professionals State Conference	1570.00
	01/11/2022	WA Newspapers Pty Ltd	Monthly charge for on-line newspapers	28.00
	01/11/2022	Crown Metropol	Accommodation MCS Ally Bryant LG Professionals Annual conference	504.25
	01/11/2022	Crown Metropol	Accommodation CEO J Knight LG Professionals Annual Conference	756.38
	01/11/2022	Junction Grill	Staff Refreshments x 3 - LG Professionals Annual Conference	72.95
	02/11/2022	Lobby Lounge Crown Perth	Staff Refreshments - LG professionals Annual Conference	20.17
	02/11/2022	The Camfield	Staff Refreshments - LG Professionals Annual Conference	39.59
	03/11/2022	McDonalds	Staff Refreshments - LG Professionals Annual Conference	21.95
	03/11/2022	Kmart	2 x reflective safety vests (CEO & TSO)	20.00
	15/10/2022	7 Eleven	Fuel - DL2	133.31
	17/11/2022	Shire of Dalwallinu	Infringement fee for non return of plates DL150 to be recouped Westrac	100.00
	21/10/2022	CPP Convention Centre	Parking CEO - WALGA People & Culture Seminar	23.22
	07/10/2022	Aussie Broadband	Monthly charge for internet at Dalwallinu Recreation Centre	79.00
	23/10/2022		Fuel for DL20	156.92
	25/10/2022	My Deal	2 x cleaning trolley's (Admin & DDC)	298.00
	31/10/2022	Dept Racing, Game & Liquor	Occasional liquor licence - retro musical bingo 10/3/23	54.50
	01/11/2022	Westnet Pty Ltd	Monthly charge for internet at Shire Admin Building	129.95
				<b>4,008.19</b>

## Municipal Account

### Payroll November 2022

11/11/2022	Payroll fortnight ending 11/11/2022	\$ 63,036.00
25/11/2022	Payroll fortnight ending 25/11/2022	\$ 64,528.00
	TOTAL	<u>\$ 127,564.00</u>

### Bank Fees November 2022

01/11/2022	Bpay Transaction Fee (Muni)	\$ 62.40
03/11/2022	CBA Merchant Fee (Muni)	\$ 1,928.19
01/11/2022	OBB Record Fee (Muni)	\$ 5.85
	TOTAL	<u>\$ 1,996.44</u>

### Direct Debit Payments November 2022

	Superannuation Payments (Pay endings 11/11/2022 & 25/11/2022)	\$ 25,329.15
24/11/2022	Credit Card Payments to Bankwest	\$ 4,008.19
	Payments to Department of Transport Licensing	\$ 116,533.45
	TOTAL	<u>\$ 145,870.79</u>

### 9.3.2 Monthly Financial Statements for November 2022\*

<b>Report Date</b>	20 December 2022
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	FM/9 Financial Reporting
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Ally Bryant, Manager Corporate Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	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 30 November 2022.

#### **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 30 November 2022. It is to be noted that the opening balances in these financial statements are not finalised as further adjustments for 2021-2022 may be required for year end 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 10017**

Moved           Cr SC Carter  
Seconded       Cr JL Counsel

That the Council accept the Financial Reports as submitted for the month ending 30 November 2022.

**CARRIED 6/0**



**SHIRE OF DALWALLINU**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 November 2022**

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

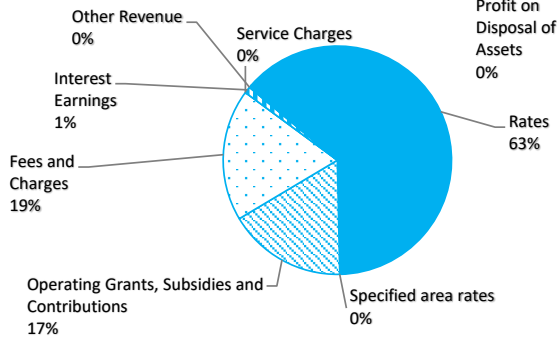
**TABLE OF CONTENTS**

Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Basis of Preparation	8
Note 1 Statement of Financial Activity Information	9
Note 2 Cash and Financial Assets	10
Note 3 Receivables	11
Note 4 Other Current Assets	12
Note 5 Payables	13
Note 6 Rate Revenue	14
Note 7 Disposal of Assets	15
Note 8 Capital Acquisitions	16
Note 9 Borrowings	18
Note 10 Lease Liabilities	19
Note 11 Cash Reserves	20
Note 12 Other Current Liabilities	21
Note 13 Operating grants and contributions	22
Note 14 Non operating grants and contributions	24
Note 15 Explanation of Material Variances	25

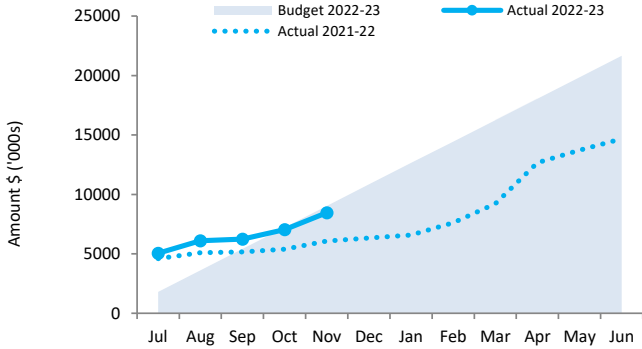


OPERATING ACTIVITIES

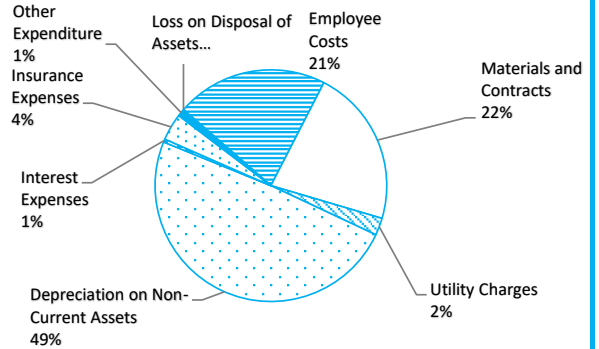
OPERATING REVENUE



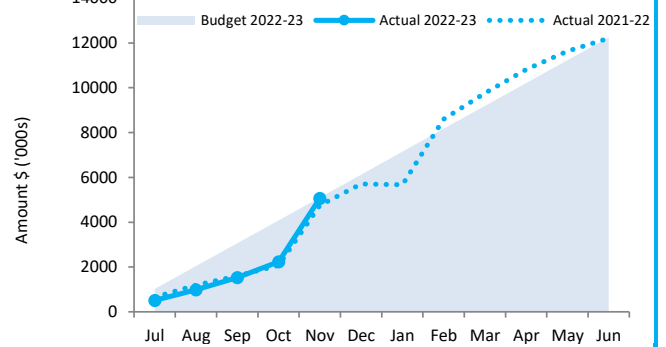
Budget Operating Revenues -v- Actual



OPERATING EXPENSES



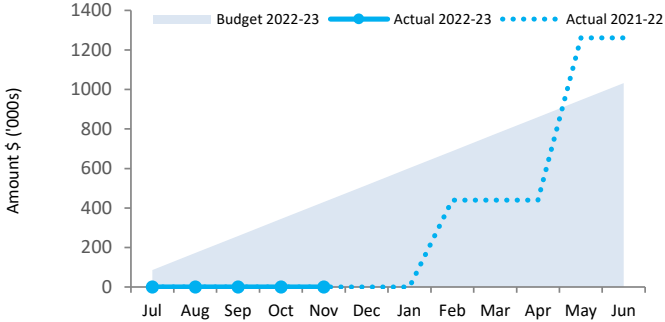
Budget Operating Expenses -v- YTD Actual



INVESTING ACTIVITIES

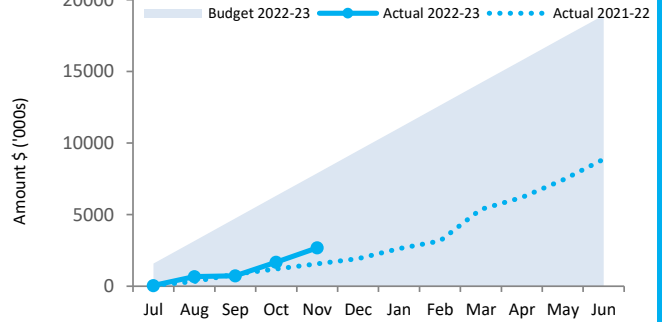
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

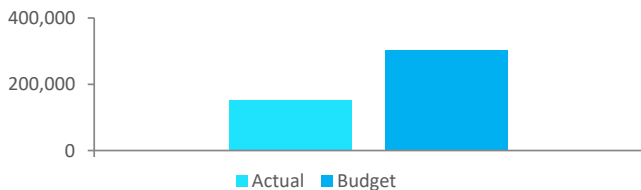
Budget Capital Expenses -v- Actual



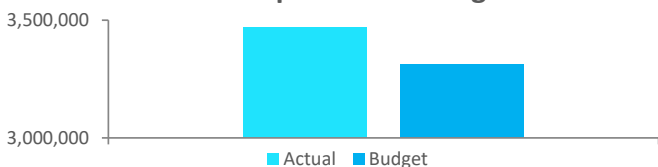
FINANCING ACTIVITIES

BORROWINGS

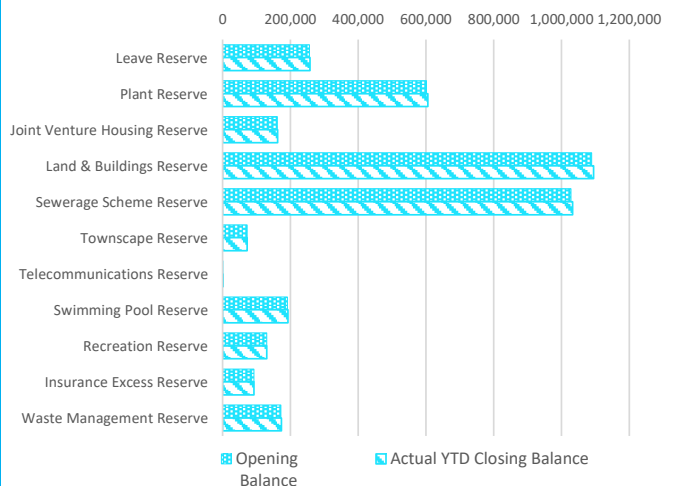
Principal Repayments



Principal Outstanding



CASH BACKED RESERVES



Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.91 M	\$2.91 M	\$3.18 M	\$0.27 M
Closing	\$0.00 M	\$7.05 M	\$6.30 M	(\$0.74 M)

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$12.60 M	% of total
Unrestricted Cash	\$8.79 M	69.7%
Restricted Cash	\$3.81 M	30.3%

Refer to Note 2 - Cash and Financial Assets

Payables

	\$0.14 M	% Outstanding
Trade Payables	\$0.10 M	
Over 30 Days		(0.4%)
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables

	\$0.15 M	% Collected
Rates Receivable	\$0.26 M	93.7%
Trade Receivable	\$0.15 M	
Over 30 Days		66.3%
Over 90 Days		55.2%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.34 M)	\$2.03 M	\$2.94 M	\$0.91 M

Refer to Statement of Financial Activity

Rates Revenue

	YTD Actual	YTD Budget	% Variance
	\$3.50 M	\$3.42 M	2.3%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

	YTD Actual	YTD Budget	% Variance
	\$0.93 M	\$0.60 M	55.4%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges

	YTD Actual	YTD Budget	% Variance
	\$1.03 M	\$0.93 M	11.0%

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)
(\$2.66 M)	\$2.12 M	\$0.37 M	(\$1.75 M)

Refer to Statement of Financial Activity

Proceeds on sale

	YTD Actual	Adopted Budget	%
	\$0.12 M	\$0.51 M	(75.4%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition

	YTD Actual	Adopted Budget	% Spent
	\$2.68 M	\$18.91 M	(85.8%)

Refer to Note 8 - Capital Acquisition

Capital Grants

	YTD Actual	Adopted Budget	% Received
	\$2.93 M	\$15.75 M	(81.4%)

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.09 M	(\$0.01 M)	(\$0.18 M)	(\$0.17 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	\$0.15 M
Interest expense	\$0.02 M
Principal due	\$3.47 M

Refer to Note 9 - Borrowings

Reserves

Reserves balance	\$3.81 M
Interest earned	\$0.02 M

Refer to Note 11 - Cash Reserves

Lease Liability

Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.01 M

Refer to Note 10 - Lease Liabilities

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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 NOVEMBER 2022

## STATUTORY REPORTING PROGRAMS

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

### PROGRAM NAME AND OBJECTIVES

### ACTIVITIES

#### GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

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

#### GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates income & expenditure, Grants commission and Pensioners deferred rates interest.

#### LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision of various by-laws, fire prevention, emergency services and animal control.

#### HEALTH

To provide an operational framework for environmental and community health.

Food quality, pest control, immunisation services and other health.

#### EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

School support, assistance to playgroups, retirements villages and other voluntary services.

#### HOUSING

To provide and maintain employee, non-employee and elderly residents housing.

Provision and maintenance of staff and rental housing.

#### COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, maintenance of public conveniences, storm water drainage maintenance, sewerage scheme operation, litter control and roadside furniture.

#### RECREATION AND CULTURE

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Provision of facilities and support for organisations concerned with leisure time activities and sport, support for performing and creative arts and preservation of the natural estate. This includes maintenance of halls, aquatic centres, recreation and community centres, parks, gardens, sports grounds and operation of libraries.

#### TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction, maintenance and cleaning of streets, roads, bridges, drainage works, footpaths, parking facilities and traffic signs, cleaning and lighting of streets, depot maintenance and airstrip maintenance.

#### ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weed control, vermin control, standpipes and land subdivisions.

#### OTHER PROPERTY AND SERVICES

To monitor and control the shire's overheads and operating accounts.

Private works operation, public works overheads, materials, salaries & wages, plant repairs and operation costs. With the exception of private works, the above activities listed are mainly summaries of costs that are allocated to all the works and services undertaken by Council.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,908,832	2,908,832	<b>3,177,164</b>	268,332	9.22%	
<b>Revenue from operating activities</b>							
Governance		300	180	<b>177</b>	(3)	(1.67%)	
General purpose funding - general rates	6	3,499,896	3,420,645	<b>3,498,898</b>	78,253	2.29%	
General purpose funding - other		353,250	216,624	<b>525,129</b>	308,505	142.41%	▲
Law, order and public safety		38,540	11,299	<b>28,453</b>	17,154	151.82%	▲
Health		11,950	5,701	<b>5,092</b>	(609)	(10.68%)	
Education and welfare		3,302	1,339	<b>2,580</b>	1,241	92.68%	
Housing		342,433	148,390	<b>164,372</b>	15,982	10.77%	▲
Community amenities		591,793	555,287	<b>595,985</b>	40,698	7.33%	
Recreation and culture		158,049	62,259	<b>72,905</b>	10,646	17.10%	▲
Transport		358,513	352,881	<b>369,666</b>	16,785	4.76%	
Economic services		311,389	74,966	<b>52,074</b>	(22,892)	(30.54%)	▼
Other property and services		393,773	124,183	<b>213,949</b>	89,766	72.29%	▲
		<b>6,063,188</b>	<b>4,973,754</b>	<b>5,529,280</b>	555,526		
<b>Expenditure from operating activities</b>							
Governance		(794,431)	(334,314)	<b>(314,189)</b>	20,125	6.02%	
General purpose funding		(169,436)	(73,200)	<b>(65,717)</b>	7,483	10.22%	
Law, order and public safety		(212,611)	(102,344)	<b>(100,741)</b>	1,603	1.57%	
Health		(340,765)	(161,937)	<b>(153,354)</b>	8,583	5.30%	
Education and welfare		(134,407)	(54,355)	<b>(41,419)</b>	12,936	23.80%	▼
Housing		(432,016)	(228,310)	<b>(191,752)</b>	36,558	16.01%	▼
Community amenities		(870,023)	(370,563)	<b>(321,804)</b>	48,759	13.16%	▼
Recreation and culture		(2,261,438)	(992,862)	<b>(861,139)</b>	131,723	13.27%	▼
Transport		(6,432,219)	(2,762,775)	<b>(2,721,208)</b>	41,567	1.50%	
Economic services		(502,145)	(225,183)	<b>(164,052)</b>	61,131	27.15%	▼
Other property and services		(101,603)	(98,082)	<b>(126,975)</b>	(28,893)	(29.46%)	▲
		<b>(12,251,094)</b>	<b>(5,403,925)</b>	<b>(5,062,350)</b>	341,575		
Non-cash amounts excluded from operating activities	1(a)	5,850,837	2,456,992	<b>2,469,575</b>	12,583	0.51%	
<b>Amount attributable to operating activities</b>		<b>(337,069)</b>	<b>2,026,821</b>	<b>2,936,505</b>	909,684		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	14	15,750,848	10,378,456	<b>2,926,960</b>	(7,451,496)	(71.80%)	▼
Proceeds from disposal of assets	7	505,394	0	<b>124,500</b>	124,500	0.00%	▲
Payments for property, plant and equipment and infrastructure	8	(18,913,692)	(8,256,704)	<b>(2,677,390)</b>	5,579,314	67.57%	▼
<b>Amount attributable to investing activities</b>		<b>(2,657,450)</b>	<b>2,121,752</b>	<b>374,070</b>	(1,747,682)		
<b>Financing Activities</b>							
Transfer from reserves	11	1,031,813	0	<b>0</b>	0	0.00%	
Payments for principal portion of lease liabilities	10	(22,609)	(11,195)	<b>(11,194)</b>	1	0.01%	
Repayment of debentures	9	(304,000)	0	<b>(151,216)</b>	(151,216)	0.00%	▼
Transfer to reserves	11	(619,517)	0	<b>(20,490)</b>	(20,490)	0.00%	▲
<b>Amount attributable to financing activities</b>		<b>85,687</b>	<b>(11,195)</b>	<b>(182,900)</b>	(171,705)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>7,046,211</b>	<b>6,304,838</b>			

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS

### FOR THE PERIOD ENDED 30 NOVEMBER 2022

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

#### FEES AND CHARGES

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

#### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

#### PROFIT ON ASSET DISPOSAL

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,908,832	2,908,832	<b>3,177,164</b>	268,332	9.22%	
<b>Revenue from operating activities</b>							
Rates	6	3,499,896	3,420,645	<b>3,498,898</b>	78,253	2.29%	
Operating grants, subsidies and contributions	13	884,983	596,720	<b>927,417</b>	330,697	55.42%	▲
Fees and charges		1,493,746	929,193	<b>1,031,664</b>	102,471	11.03%	▲
Interest earnings		30,737	9,156	<b>51,158</b>	42,002	458.74%	▲
Other revenue		100	40	<b>5</b>	(35)	(87.50%)	
Profit on disposal of assets	7	153,726	18,000	<b>20,140</b>	2,140	11.89%	
		<b>6,063,188</b>	<b>4,973,754</b>	<b>5,529,282</b>	555,528		
<b>Expenditure from operating activities</b>							
Employee costs		(2,611,747)	(997,589)	<b>(1,072,067)</b>	(74,478)	(7.47%)	
Materials and contracts		(2,700,695)	(1,449,024)	<b>(1,113,586)</b>	335,438	23.15%	▼
Utility charges		(445,845)	(153,531)	<b>(121,841)</b>	31,690	20.64%	▼
Depreciation on non-current assets		(5,990,306)	(2,474,992)	<b>(2,489,715)</b>	(14,723)	(0.59%)	
Interest expenses		(120,420)	(55,991)	<b>(21,997)</b>	33,994	60.71%	▼
Insurance expenses		(214,234)	(212,978)	<b>(190,611)</b>	22,367	10.50%	▼
Other expenditure		(153,590)	(59,820)	<b>(52,536)</b>	7,284	12.18%	
Loss on disposal of assets	7	(14,257)	0	<b>0</b>	0	0.00%	
		<b>(12,251,094)</b>	<b>(5,403,925)</b>	<b>(5,062,353)</b>	341,572		
Non-cash amounts excluded from operating activities							
	1(a)	5,850,837	2,456,992	<b>2,469,575</b>	12,583	0.51%	
<b>Amount attributable to operating activities</b>		<b>(337,069)</b>	<b>2,026,821</b>	<b>2,936,504</b>	909,683		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	14	15,750,848	10,378,456	<b>2,926,960</b>	(7,451,496)	(71.80%)	▼
Proceeds from disposal of assets	7	505,394	0	<b>124,500</b>	124,500	0.00%	▲
Payments for property, plant and equipment	8	(18,913,692)	(8,256,704)	<b>(2,677,390)</b>	5,579,314	67.57%	▼
<b>Amount attributable to investing activities</b>		<b>(2,657,450)</b>	<b>2,121,752</b>	<b>374,070</b>	(1,747,682)		
<b>Financing Activities</b>							
Transfer from reserves	11	1,031,813	0	<b>0</b>	0	0.00%	
Payments for principal portion of lease liabilities		(22,609)	(11,195)	<b>(11,194)</b>	1	0.01%	
Repayment of debentures	9	(304,000)	0	<b>(151,216)</b>	(151,216)	0.00%	▼
Transfer to reserves	11	(619,517)	0	<b>(20,490)</b>	(20,490)	0.00%	▼
<b>Amount attributable to financing activities</b>		<b>85,687</b>	<b>(11,195)</b>	<b>(182,900)</b>	(171,705)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>7,046,211</b>	<b>6,304,838</b>	(741,372)		

**KEY INFORMATION**

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

## **BASIS OF PREPARATION**

### **REPORT PURPOSE**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

### **BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards.

Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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

### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 07 December 2022

## **SIGNIFICANT ACCOUNTING POLICES**

### **CRITICAL ACCOUNTING ESTIMATES**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

### **THE 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.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

### **GOODS AND SERVICES TAX**

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

### **ROUNDING OFF FIGURES**

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



(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(153,726)	(18,000)	(20,140)
Add: Loss on asset disposals	7	14,257	0	0
Add: Depreciation on assets		5,990,306	2,496,876	2,489,715
<b>Total non-cash items excluded from operating activities</b>		<b>5,850,837</b>	<b>2,478,876</b>	<b>2,469,575</b>

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

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

		Last Year Closing 30 June 2022	This Time Last Year 30 November 2021	Year to Date 30 November 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	11	(3,794,137)	(4,520,300)	(3,814,627)
Less: Provisions		(411,575)	(367,562)	(411,324)
Add: Borrowings	9	304,001	149,686	152,784
Add: Provisions - employee	12	411,575	367,548	411,575
Add: Lease liabilities	10	23,028	12,196	11,586
Add: Cash backed leave portion		256,140	209,381	256,140
<b>Total adjustments to net current assets</b>		<b>(3,210,968)</b>	<b>(4,149,051)</b>	<b>(3,393,866)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	8,385,962	9,527,141	12,601,858
Rates receivables	3	51,808	313,216	263,414
Receivables	3	232,613	1,944,041	154,794
Other current assets	4	10,157	13,052	12,199
<b>Less: Current liabilities</b>				
Payables	5	(765,558)	(667,857)	(142,657)
Borrowings	9	(304,001)	(149,686)	(152,784)
Contract liabilities	12	(788,246)	(1,967,184)	(2,614,959)
Lease liabilities	10	(23,028)	(12,196)	(11,586)
Provisions	12	(411,575)	(367,548)	(411,575)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(3,210,968)</b>	<b>(4,149,051)</b>	<b>(3,393,866)</b>
<b>Closing funding surplus / (deficit)</b>		<b>3,177,164</b>	<b>4,483,928</b>	<b>6,304,838</b>

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
<b>Cash on hand</b>								
TelenetSaver Account	Cash and cash equivalents	6,097,499		6,097,499		Bankwest	0.05%	At Call
Municipal Account	Cash and cash equivalents	61,508		61,508		Bankwest	0.00%	At Call
Term Deposit - Municipal Excess	Cash and cash equivalents	2,627,974		2,627,974		Bankwest	2.60%	7/02/2023
Term Deposit - Reserves	Cash and cash equivalents	0	3,814,627	3,814,627		Bankwest	2.60%	1/02/2023
Floats Held	Cash and cash equivalents	250		250		Shire float	0.00%	N/A
<b>Total</b>		<b>8,787,231</b>	<b>3,814,627</b>	<b>12,601,858</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		8,787,231	3,814,627	12,601,858	0			
		<b>8,787,231</b>	<b>3,814,627</b>	<b>12,601,858</b>	<b>0</b>			

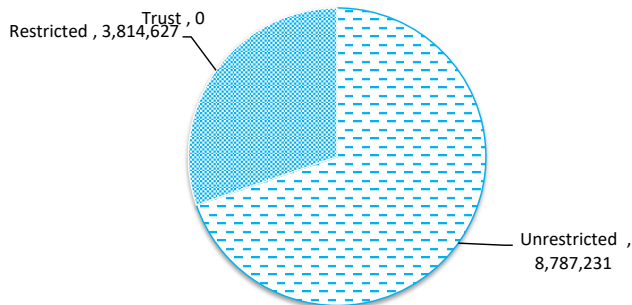
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

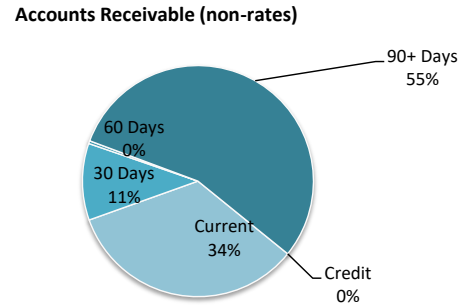
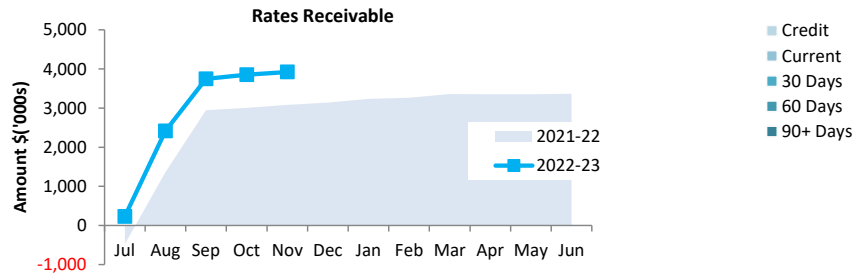
Rates receivable	30 Jun 2022	30 Nov 2022
	\$	\$
Opening arrears previous years	59,824	51,808
Levied this year	3,353,365	4,132,479
Less - collections to date	(3,361,381)	(3,920,873)
Equals current outstanding	<b>51,808</b>	<b>263,414</b>
<b>Net rates collectable</b>	<b>51,808</b>	<b>263,414</b>
% Collected	98.5%	93.7%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	28,337	9,037	329	46,383	84,086
Percentage	0.0%	33.7%	10.7%	0.4%	55.2%	
<b>Balance per trial balance</b>						
Sundry receivable	0	28,337	9,037	329	46,383	84,086
GST receivable						70,708
<b>Total receivables general outstanding</b>						<b>154,794</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



Other current assets	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 November 2022
	\$	\$	\$	\$
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	0			0
Financial assets at amortised cost - [describe]	0			0
<b>Inventory</b>				
Inventories Fuel & Materials	10,157	2,042	0	12,199
Inventories [describe]	0			0
Inventories [describe]	0			0
Inventories [describe]	0			0
Inventories [describe]	0			0
<b>Land held for resale</b>				
Cost of acquisition	0			0
Development costs	0			0
<b>Prepayments</b>				
Prepayments	0			0
<b>Contract assets</b>				
Contract assets	0	0		0
<b>Total other current assets</b>	<b>10,157</b>	<b>2,042</b>	<b>0</b>	<b>12,199</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**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.

**Land held for resale**

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

**Contract assets**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

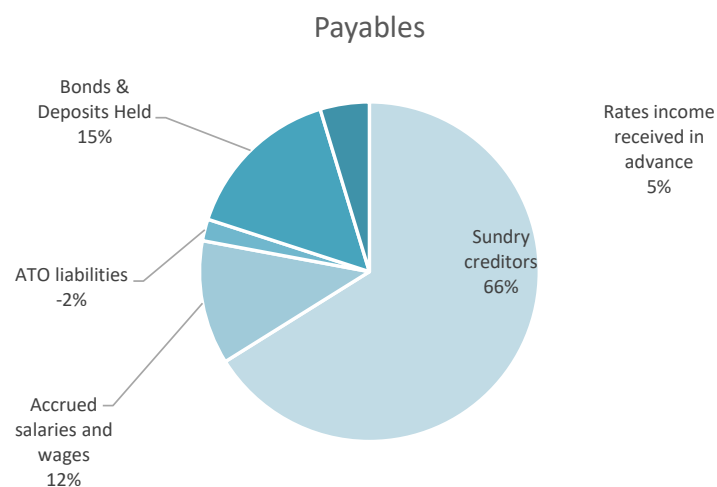
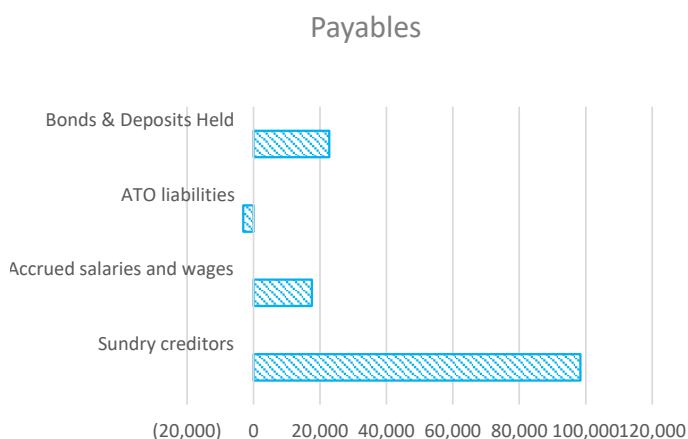
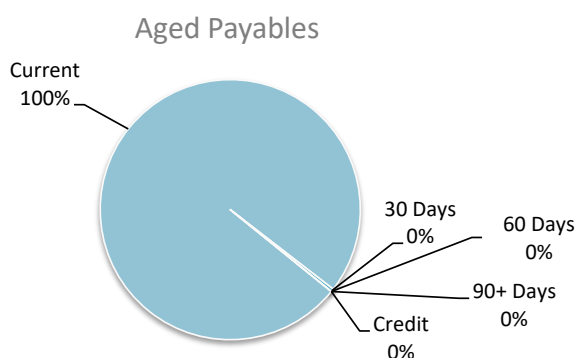
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	43,744	(161)	0	0	43,584
Percentage	0%	100.4%	-0.4%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors	0	134,112	(161)	0	0	98,389
Accrued salaries and wages						17,578
ATO liabilities						(3,074)
Bonds & Deposits Held						22,799
Rates income received in advance						6,965
<b>Total payables general outstanding</b>						<b>142,657</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days



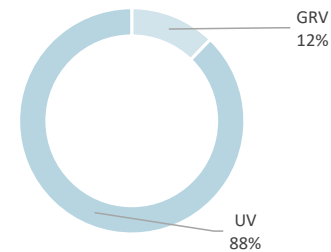
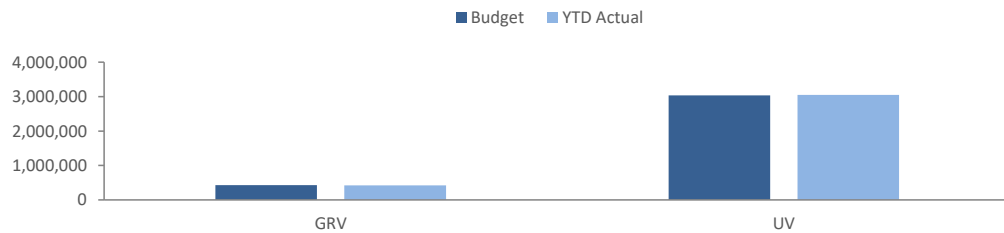
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2022

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

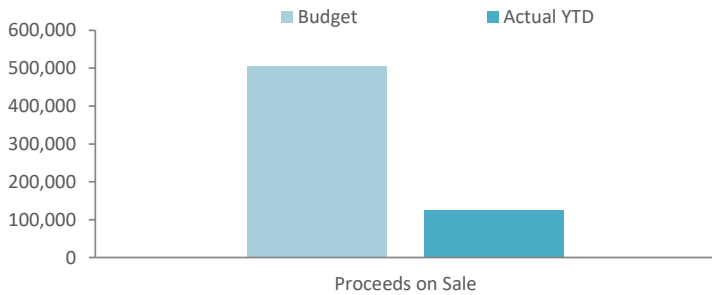
General rate revenue	Budget							YTD Actual			Total Revenue
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	
<b>RATE TYPE</b>				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV	0.09548	316	4,448,810	424,772	2,000	0	426,772	424,772	0	0	424,772
<b>Unimproved value</b>											
UV	0.01474	362	205,803,500	3,033,544	3,000	0	3,036,544	3,033,544	13,419	1,775	3,048,738
<b>Sub-Total</b>		<b>678</b>	<b>210,252,310</b>	<b>3,458,316</b>	<b>5,000</b>	<b>0</b>	<b>3,463,316</b>	<b>3,458,315</b>	<b>13,419</b>	<b>1,775</b>	<b>3,473,510</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV - Dalwallinu	600	109	489,348	65,400	0	0	65,400	65,400	0	0	65,400
GRV - Kalannie	600	29	134,210	17,400	0	0	17,400	17,400	0	0	17,400
GRV - Other Towns	600	80	260,964	48,000	0	0	48,000	48,000	0	0	48,000
<b>Unimproved value</b>											
UV - Rural	700	38	434,166	26,600			26,600	26,600	0	0	26,600
UV - Mining	700	49	736,478	34,300			34,300	34,300	0	0	34,300
<b>Sub-total</b>		<b>305</b>	<b>2,055,166</b>	<b>191,700</b>	<b>0</b>	<b>0</b>	<b>191,700</b>	<b>191,700</b>	<b>0</b>	<b>0</b>	<b>191,700</b>
Discount							(155,120)	(166,277)			(166,312)
Ex-gratia rates											
<b>Total general rates</b>							<b>3,499,896</b>				<b>3,498,898</b>

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Land &amp; Buildings</b>									
	Sale of Lot 572 Sawyers Ave	68,000	69,394	1,394	0	68,000	69,091	1,091	0
	Sale of Lot 12 McNeill St	75,000	120,000	45,000	0	0	0	0	0
	Sale of Lot 1002 Roberts Rd	65,000	150,000	85,000	0	0	0	0	0
<b>Other Infrastructure</b>									
<b>Plant and equipment</b>									
<b>Transport</b>									
	Crew Cab Truck DL 420	23,573	20,000	0	(3,573)	0	0	0	0
	3.5T Tipper Truck DL 121	20,184	15,000	0	(5,184)	0	0	0	0
	Utility DL 102	9,182	9,500	318	0	9,182	16,364	7,182	0
	Utility L/Hand DL 747	14,000	9,500	0	(4,500)	0	0	0	0
	Utility WS DL 281	22,267	26,000	3,733	0	0	0	0	0
	Utility DL 194	11,000	10,000	0	(1,000)	0	0	0	0
	John Deere Tractor DL 5150	25,719	26,000	281	0	27,178	39,045	11,868	0
<b>Other property and services</b>									
	Ford Everest DL 2	32,000	50,000	18,000	0	0	0	0	0
		<b>365,925</b>	<b>505,394</b>	<b>153,726</b>	<b>(14,257)</b>	<b>104,360</b>	<b>124,500</b>	<b>20,141</b>	<b>0</b>

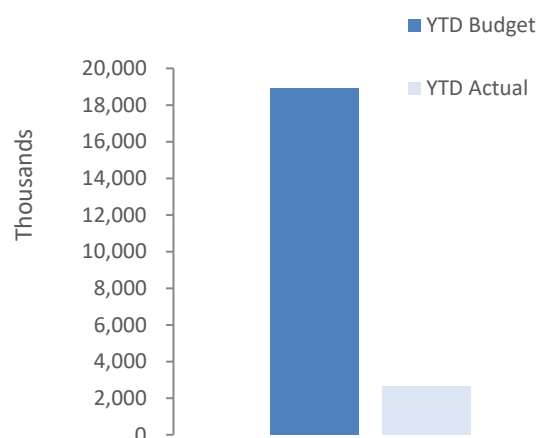




Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	122,000	52,000	0	(52,000)
Buildings	3,647,443	1,331,970	308,796	(1,023,174)
Furniture and equipment	76,820	76,820	5,456	(71,364)
Plant and equipment	370,000	24,000	41,163	17,163
Infrastructure - roads	13,966,024	6,389,354	2,282,275	(4,107,079)
Infrastructure - Other	581,405	382,560	22,902	(359,658)
Infrastructure - Footpaths	150,000	0	16,800	16,800
<b>Payments for Capital Acquisitions</b>	<b>18,913,692</b>	<b>8,256,704</b>	<b>2,677,390</b>	<b>(5,579,314)</b>
<b>Total Capital Acquisitions</b>	<b>18,913,692</b>	<b>8,256,704</b>	<b>2,677,390</b>	<b>(5,579,314)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	15,750,848	8,446,326	2,926,960	(5,519,366)
Other (disposals & C/Fwd)	505,394	0	124,500	124,500
Cash backed reserves				
Plant Reserve	180,000	0	0	0
Land & Buildings Reserve	499,505	159,505	0	(159,505)
Townscape Reserve	72,000	72,000	0	(72,000)
Telecommunications Reserve	0	0	0	0
Recreation Reserve	29,000	29,000	0	(29,000)
Insurance Excess Reserve	0	0	0	0
Contribution - operations	1,625,637	(450,127)	(374,070)	76,057
<b>Capital funding total</b>	<b>18,913,692</b>	<b>8,256,704</b>	<b>2,677,390</b>	<b>(5,579,314)</b>

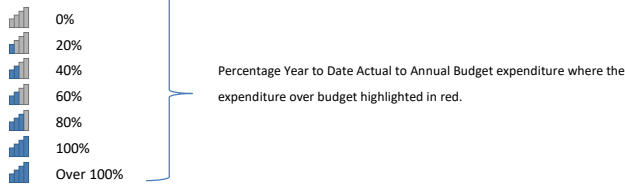
#### SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



Capital expenditure total

Level of completion indicators



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

		Adopted			
Account Description		Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>LAND &amp; BUILDINGS</b>					
K60	Dalwallinu Early Learning Centre - Capital Upgrade	2,701,136	1,125,470	127,451	998,019
K61	Landscaping - MPECLC	202,310	0	0	0
E081804	Capital Expenditure - Land	70,000	0	0	0
E092041	Construction of Employee Housing	477,497	0	120,159	(120,159)
K123	6B Cousins Rd, Dalwallinu - DCEO - Capital Upgrade	8,000	8,000	5,299	2,701
K19	10 Roberts Rd, Dalwallinu - Capital Upgrade	10,000	10,000	9,372	628
K18	2 Dowie St, Dalwallinu - Capital Upgrade	10,000	10,000	9,372	628
K91	3 Salmon Gums Place, Dalwallinu (CEO) Capital Upgrade	21,000	21,000	18,399	2,601
K17	4 Dowie St, Dalwallinu - Capital Upgrade	10,000	10,000	9,372	628
K14	Pioneer House Building Upgrade	12,500	12,500	0	12,500
K96	21 Rayner St, Dalwallinu JV - Capital Upgrade	20,000	20,000	9,372	10,628
K5	Dalwallinu Recreation Centre - Capital Upgrade	29,000	29,000	0	29,000
K49	Dalwallinu Caravan Park - Capital Upgrade	50,000	50,000	0	50,000
K88	Administration Office - Capital Upgrade	36,000	36,000	0	36,000
E093855	Purchase of 8 Myers Street Land	52,000	52,000	0	52,000
U65	Cemetery Toilet	60,000	0	0	0
<b>ROADS</b>					
E121700	Regional Road Group	840,146	790,754	5,355	785,400
E121720	Roads To Recovery	1,054,378	439,320	527,023	(87,703)
E121735	Wheatbelt Secondary Freight Network	4,829,000	2,012,070	55,050	1,957,021
E121730	Road Program	251,397	234,250	9,643	224,607
E121795	DRFAWA 962 - Flood Damage Repair Works	6,991,103	2,912,960	1,685,205	1,227,755
<b>OTHER INFRASTRUCTURE</b>					
E135875	Fencing for Dams	1,894	1,894	2,106	(212)
Z74	Shire Town Entry Statements	72,000	0	0	0
E112849	Capital Expenditure - Other Infrastructure	88,000	88,000	0	88,000
O18	Wubin Playground	55,000	55,000	0	55,000
O25	Dalwallinu Recreation Centre Cricket Pitch Upgrade	25,000	25,000	0	25,000
O22	Shade Structure - Dalwallinu Sports Club	108,000	108,000	20,795	87,205
E103844	Sewerage System Upgrade	217,417	90,572	0	90,572
O24	New Gazebo to Tourism Carpark	14,094	14,094	0	14,094
<b>FOOTPATH CONSTRUCTION</b>					
E121740	Footpath Construction	150,000	0	16,800	(16,800)
<b>PLANT &amp; EQUIPMENT</b>					
DL420	Purchase Crew Cab Truck	70,000	0	0	0
DL121	Purchase Tipper Truck 3.5T	70,000	0	0	0
DL194	Purchase Utility DL 194	30,000	0	0	0
DL747	Purchase Utility L/Hand	30,000	0	0	0
DL281	Purchase Utility WS	44,000	0	0	0
CP001	Purchase Sundry Plant	5,000	0	735	(735)
CP002	Purchase Water Tank 1000Lt on Skids	5,000	0	4,545	(4,545)
C126	Traffic Control Equipment (Wubin)	12,000	12,000	0	12,000
E145801	CEO's Vehicle DL 2	65,000	0	0	0
E147300	Cleaner Vehicle - DL	27,000	0	23,640	(23,640)
E134441	Standpipe Controllers	12,000	12,000	12,243	(243)
<b>FURNITURE &amp; FIXTURES</b>					
C124	Altus Payroll & Procurement Software Implementation	54,570	54,570	0	54,570
E11	Electronic Scoreboard Kalannie Sports Oval	10,000	10,000	0	10,000
C125	HPE Backup Server Proline	12,250	12,250	5,456	6,794
		<b>18,913,692</b>	<b>8,256,704</b>	<b>2,677,390</b>	<b>5,579,314</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

**FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS**

**Repayments - borrowings**

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
<b>Community amenities</b>										
Dalwallinu Sewerage Scheme	64	70,741			10,420	21,352	60,321	49,389	269	6,455
<b>Recreation and culture</b>										
Dalwallinu Discovery Centre	157	460,014			30,482	61,314	429,532	398,701	2,878	11,985
Dalwallinu Recreation Centre	159	2,525,185			30,684	61,829	2,494,501	2,463,356	17,910	93,295
<b>Other property and services</b>										
Bell St subdivision	160	562,568	0	0	79,630	159,505	482,938	403,063	722	8,408
<b>C/Fwd Balance</b>		<b>3,618,508</b>	<b>0</b>	<b>0</b>	<b>151,216</b>	<b>304,000</b>	<b>3,467,292</b>	<b>3,314,509</b>	<b>21,780</b>	<b>120,143</b>
<b>Total</b>		<b>3,618,508</b>	<b>0</b>	<b>0</b>	<b>151,216</b>	<b>304,000</b>	<b>3,467,292</b>	<b>3,314,509</b>	<b>21,780</b>	<b>120,143</b>
Current borrowings		304,000					152,784			
Non-current borrowings		3,314,508					3,314,508			
		3,618,508					3,467,292			

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

**FINANCING ACTIVITIES  
NOTE 10  
LEASE LIABILITIES**

**Movement in carrying amounts**

Information on leases Particulars	Lease No.	1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
<b>Recreation and culture</b>										
Maia Financial - Gymnasium Equipment	E6N0162493	18,270			8,999	17,851	9,271	419	168	225
<b>Other property and services</b>										
Ricoh - 2 x photocopiers		4,758			2,194	4,758	2,564	0	49	52
<b>Total</b>		23,028	0	0	11,194	22,609	11,835	419	217	277
Current lease liabilities		23,028					11,586			
Non-current lease liabilities		0					0			
		23,028					11,586			

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2022

OPERATING ACTIVITIES  
NOTE 11  
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	256,140	769	1,383	0	0	(13,891)	0	243,018	257,523
Plant Reserve	601,957	1,807	3,251	0	0	(180,000)	0	423,764	605,208
Joint Venture Housing Reserve	161,242	484	871	27,536	0	(20,000)	0	169,262	162,113
Land & Buildings Reserve	1,088,585	4,017	5,879	339,394	0	(499,505)	0	932,491	1,094,464
Sewerage Scheme Reserve	1,027,548	3,084	5,541	204,449	0	(217,417)	0	1,017,664	1,033,089
Townscape Reserve	72,246	217	390	0	0	(72,000)	0	463	72,636
Telecommunications Reserve	496	1	3	0	0	0	0	497	499
Swimming Pool Reserve	191,521	575	1,034	0	0	0	0	192,096	192,555
Recreation Reserve	129,847	390	701	20,000	0	(29,000)	0	121,237	130,548
Insurance Excess Reserve	92,174	277	506	16,000	0	0	0	108,451	92,680
Waste Management Reserve	172,381	517	931	0	0	0	0	172,898	173,312
	<b>3,794,137</b>	<b>12,138</b>	<b>20,490</b>	<b>607,379</b>	<b>0</b>	<b>(1,031,813)</b>	<b>0</b>	<b>3,381,841</b>	<b>3,814,627</b>

Other current liabilities	Note	Opening Balance 1 July 2022	Liability Increase	Liability Reduction	Closing Balance 30 November 2022
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	13	23,053	0.00	(4,521)	18,532
- non-operating	14	765,173	4,758,213	(2,926,960)	2,596,427
<b>Total unspent grants, contributions and reimbursements</b>		788,226	4,758,213	(2,931,480)	2,614,959
<b>Provisions</b>					
Annual leave		193,815			193,815
Long service leave		217,760			217,760
Landfill Sites		0			0
<b>Total Provisions</b>		411,575	0	0	411,575
<b>Total other current assets</b>		<b>1,199,801</b>	<b>4,758,213</b>	<b>(2,931,480)</b>	<b>3,026,534.00</b>
<b>Amounts shown above include GST (where applicable)</b>					

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

#### KEY INFORMATION

##### Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

##### Employee benefits

###### 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 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. 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2022

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue					
	Liability 1 July 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2022	Current Liability 30 Nov 2022	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>											
<b>General purpose funding</b>											
General Purpose Grant (FAGS)				0		128,312	64,156	128,312		128,312	275,916
Untied Roads Grant (FAGS)				0		129,589	64,794	129,589		129,589	136,888
<b>Law, order, public safety</b>											
DFES Operating Grant				0		30,540	7,635	30,540		30,540	24,786
<b>Community amenities</b>											
Stronger Communities Round 7	18,053			18,053						0	0
<b>Recreation and culture</b>											
Grants - Library				0						0	4,901
Road Safety Commision Grant	5,000		(4,521)	479						0	4,521
<b>Transport</b>											
Direct Grant - Main Roads				0		321,681	321,681	321,681		321,681	328,600
	<b>23,053</b>	<b>0</b>	<b>(4,521)</b>	<b>18,532</b>	<b>0</b>	<b>610,122</b>	<b>458,266</b>	<b>610,122</b>	<b>0</b>	<b>610,122</b>	<b>775,611</b>
<b>Operating contributions</b>											
<b>Governance</b>											
Miscellaneous Reimbursements				0		100	40	100		100	0
Reimbursements Members of Council				0		0	0	0		0	173
<b>General purpose funding</b>											
Ex- Gratia Rates				0		41,612	41,612	41,612		41,612	47,140
Collection of Legal Costs				0		16,000	6,662	16,000		16,000	8,865
<b>Health</b>											
Miscellaneous Reimbursements				0		9,850	4,101	9,850		9,850	4,089
<b>Education and welfare</b>											
Miscellaneous Reimbursements				0		3,301	1,340	3,301		3,301	2,580
<b>Housing</b>											
Miscellaneous Reimbursements				0		14,681	5,858	14,681		14,681	10,110
<b>Community amenities</b>											
Miscellaneous Reimbursements				0		2,900	1,246	2,900		2,900	2,229
Containers Deposit Scheme Income				0		1,500	621	1,500		1,500	111



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2022

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue					
	Liability 1 July 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2022	Current Liability 30 Nov 2022	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>											
Miscellaneous Reimbursements				0		66,197	26,741	66,197	0	66,197	17,460
Other Culture Reimbursements				0		2,000	830	2,000		2,000	628
<b>Transport</b>											
Street Lighting Contribution				0		2,000	830	2,000		2,000	0
Miscellaneous Reimbursements				0		500	205	500		500	7,004
<b>Economic services</b>											
Miscellaneous Reimbursements				0		47,385	19,735	47,385		47,385	20,897
<b>Other property and services</b>											
Fuel Rebates				0		45,000	18,745	45,000		45,000	23,907
Miscellaneous Reimbursements				0		19,200	7,958	19,200		19,200	6,589
Parental Leave Reimbursements				0		4,635	1,930	4,635		4,635	0
Rebates				0		0	0	0		0	25
	0	0	0	0	0	276,861	138,454	276,861	0	276,861	151,805
<b>TOTALS</b>	<b>23,053</b>	<b>0</b>	<b>(4,521)</b>	<b>18,532</b>	<b>0</b>	<b>886,983</b>	<b>596,720</b>	<b>886,983</b>	<b>0</b>	<b>886,983</b>	<b>927,416</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2022

NOTE 14

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2022	Current Liability 30 Nov 2022	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Education and welfare</b>								
LRCIP Phase 3 Grant MP Building	700,000	0	(127,451)	572,549	572,549	1,400,000	1,602,310	127,451
LRCIP Phase 3.1 Grant Landscaping				0		202,310	0	(0)
<b>Housing</b>								
LRCIP Phase 3.1 Grant - Fencing				0		6,000	6,000	0
<b>Community amenities</b>								
LRCIP Phase 3.1 Grant - Cemetery Toilet				0	0	60,000	0	0
<b>Recreation and culture</b>								
LRCIP Phase 3.1 Grant - Other Rc & Sport			0	0	0	118,000	118,000	0
LRCIP Phase 3.1 Grant - Swimming Pool				0		88,000	88,000	0
<b>Transport</b>								
Regional Road Group Grant	5,263	201,460	(3,125)	203,598	203,598	576,395	288,196	3,125
Roads to Recovery Grant		723,094	(527,023)	196,071	196,071	723,000	361,500	527,023
Wheatbelt Secondary Freight Network Grant		1,723,540	(48,303)	1,675,238	1,675,238	4,841,324	1,968,756	48,303
DRFAWA Grant		2,110,119	(2,204,259)	(94,140)	(94,140)	7,330,399	3,620,144	2,204,259
GRANT LRCIP Phase 3 Footpaths	59,910		(16,800)	43,110	43,110	119,820	329,820	16,800
GRANT LRCIP Phase 3.1 Rabbit Proof Fence				0		210,000	329,820	
GRANT LRCIP Phase 3.1 Traffic control equip				0		12,000	0	0
<b>Economic services</b>								
LRCIP Phase 3.1 Grant - Tourism			0	0	0	63,600	63,600	0
	<b>765,173</b>	<b>4,758,213</b>	<b>(2,926,960)</b>	<b>2,596,427</b>	<b>2,596,427</b>	<b>15,750,848</b>	<b>8,776,146</b>	<b>2,926,959</b>
<b>TOTALS</b>	<b>765,173</b>	<b>4,758,213</b>	<b>(2,926,960)</b>	<b>2,596,427</b>	<b>2,596,427</b>	<b>15,750,848</b>	<b>8,776,146</b>	<b>2,926,959</b>

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.

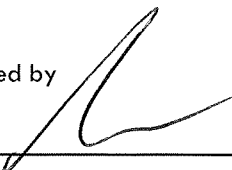
The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
General purpose funding - other	308,505	142.41%	▲ Permanent	FAGs revenue higher than budgeted
Law, order and public safety	17,154	151.82%	▲ Timing	2nd DFES grant payment budgeted to rec in December
Housing	15,982	10.77%	▲ Timing	Rental income Other Housing over YTD budget
Recreation and culture	10,646	17.10%	▲ Timing	Various incomes above budget (Hire, pool, gym)
Economic services	(22,892)	(30.54%)	▼ Timing	Standpipe Water Charges under YTD Budget
Other property and services	89,766	72.29%	▲ Timing	Budget timing for sale of gravel
<b>Expenditure from operating activities</b>				
Education and welfare	12,936	23.80%	▼ Timing	Consultant expenditure under budgeted for year
Housing	36,558	16.01%	▼ Timing	Various accounts under YTD budget
Community amenities	48,759	13.16%	▼ Timing	Sewerage maintenance down 8k, Refuse and Recycling down 17k other accounts down slightly to YTD Budget
Recreation and culture	131,723	13.27%	▼ Timing	Parks & Gardens down 80k other accounts slight variances to YTD budget
Economic services	61,131	27.15%	▼ Timing	Standpipe water usage down 27k, various Tourism accounts down 17k other accounts down slightly to YTD Budget
Other property and services	(28,893)	(29.46%)	▲ Timing	Various accounts over budget
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(7,451,496)	(71.80%)	▼ Timing	We have budgeted to receive grants which are held in Contract Liability until project expenditure matches revenue
Proceeds from disposal of assets	124,500	0.00%	▲ Timing	Timing variance between budget to date and actuals.
Payments for property, plant and equipment and infrastructure	5,579,314	67.57%	▼ Timing	Refer to Capital Projects Note 8
<b>Financing activities</b>				
Repayment of debentures	(151,216)	0.00%	▼ Timing	Timing variance between budget to date and actuals.
Transfer to reserves	(20,490)	0.00%	▲ Timing	Interest higher than budgeted.


**Shire of Dalwallinu  
Bank Reconciliation  
as at 30 November 2022**

<b>Balance as per General Ledger as at 1 November 2022</b>				
A910000 - Municipal Fund	80,495.34			
A910001 - Telenet Saver	4,544,912.63	4,625,407.97		4,625,407.97
<b>Add Cash Receipts</b>				
Daily Receipts		1,149,069.64		
BPAY Receipts		80,344.91		
Interest Received		2,612.66		
Transfer from TD to Muni		2,400,000.00		3,632,027.21
				8,257,435.18
<b>Less Cash Payments</b>				
EFT Payments - Payroll		127,564.00		
EFT Payments (EFT13808-EFT13949)		1,822,996.73		
Direct Debit - Credit Card Payments (DD16958.1)		4,008.19		
Direct Debit - Superannuation Payments		25,329.15		
Bank Fees		1,996.44		
Direct Debit - Payment to DoT		116,533.45		
				2,098,427.96
<b>Balance as per General Ledger as at 30 November 2022</b>				
A910000 - Municipal Fund	61,508.23			
A910001 - Telenet Saver	6,097,498.99			
		6,159,007.22	0.00	6,159,007.22
<b>Add</b>				
<b>Less</b>				
Banking 29/11/22 Banked on 30/11/22				45.50
Banking 30/11/22 Banked on 01/11/22				318.09
Australia Post banking error 07/09/2022				300.00
				6,158,343.63
<b>Balance as per Bank Statements as at 30 November 2022</b>				
Muni Cheque Account - 5365914		60,844.64		
Business Telenet Saver - 0373562		6,097,498.99	0.00	6,158,343.63

Prepared by

 6/12/22

Reviewed by

 6/12/2022



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	<b>306-008</b>
Account Number	<b>536591-4</b>
Period	<b>19 Nov 22 - 30 Nov 22</b>
Page 1 of 3	Statement Number 4127

THE COMMITTEE  
SHIRE OF DALWALLINU  
PO BOX 141  
DALWALLINU WA 6609

Account of: SHIRE OF DALWALLINU

Note: DR - indicates debit balance

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 536591-4				
Date	Particulars	Debit	Credit	Balance
19 NOV 22	<b>OPENING BALANCE</b>			<b>\$855,465.41</b>
21 NOV 22	J D Cream 10:59PM 20Nov Di Cream		\$636.00	\$856,101.41
21 NOV 22	BILL PAYMENT 1000063130 001 CBA202211190		\$90.68	\$856,192.09
21 NOV 22	BILL PAYMENT 1000003008 001 ANZ202211218		\$100.00	\$856,292.09
21 NOV 22	BILL PAYMENT 1000061194 001 BWA202211210		\$40.00	\$856,332.09
21 NOV 22	K CARTER 06:49PM 21Nov		\$293.00	\$856,625.09
21 NOV 22	0000000-109 DALWALLINU LPO 18NOV2022		\$1,200.93	\$857,826.02
21 NOV 22	CTRLINK PENSION 190P0824555125968L		\$149.01	\$857,975.03
21 NOV 22	IRENE DUTTON Irene Dutton rent		\$270.00	\$858,245.03
21 NOV 22	Ezidebit 15455447		\$334.25	\$858,579.28
21 NOV 22	CBA POS POS 16494300 20NOV		\$22.50	\$858,601.78
21 NOV 22	CBA POS POS 16507100 21NOV		\$1,006.30	\$859,608.08
21 NOV 22	BRETT WALLIS shire rates		\$30.00	\$859,638.08
21 NOV 22	EMMA BRYANT Rent Emma Bryant		\$187.00	\$859,825.08
21 NOV 22	TRANSPORT DALO20221117	\$2,332.20		\$857,492.88
22 NOV 22	BILL PAYMENT 1000002836 001 CBA202211220		\$60.00	\$857,552.88
22 NOV 22	BILL PAYMENT 1000003336 001 CBA202211220		\$1,300.00	\$858,852.88
22 NOV 22	BILL PAYMENT 1000064205 001 CBA202211220		\$709.80	\$859,562.68
22 NOV 22	BILL PAYMENT 1000704028 001 CBA202211220		\$30.00	\$859,592.68
22 NOV 22	BILL PAYMENT 1000704028 001 CBA202211220		\$6.23	\$859,598.91
22 NOV 22	CREDIT TRANSFER FROM MRS JAQUELINE F		\$270.00	\$859,868.91
22 NOV 22	Muni to telenet	\$785,000.00		\$74,868.91
22 NOV 22	CREDITORS 22.11.22	\$24,554.30		\$50,314.61
22 NOV 22	0000000-110 DALWALLINU LPO 21NOV2022		\$1,702.30	\$52,016.91
22 NOV 22	CBA POS POS 16494300 22NOV		\$3.50	\$52,020.41
22 NOV 22	CBA POS POS 16507100 22NOV		\$1,557.85	\$53,578.26
22 NOV 22	TRANSPORT DALO20221118	\$7,396.45		\$46,181.81
22 NOV 22	<b>CARRIED FORWARD</b>			<b>\$46,181.81</b>

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.

<b>TRANSACTION DETAILS (Cont.)</b>				
<b>Date</b>	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
22 NOV 22	<b>BROUGHT FORWARD</b>			<b>\$46,181.81</b>
22 NOV 22	DOJ-08 9425 2177 FER 304430		\$25.00	\$46,206.81
22 NOV 22	AMPAC Debt Recov 107492		\$2,144.92	\$48,351.73
22 NOV 22	AMPAC Debt Recov 107461		\$676.67	\$49,028.40
23 NOV 22	BILL PAYMENT 1000003105 201 BBL202211230		\$71.49	\$49,099.89
23 NOV 22	BILL PAYMENT 1000417032 001 BWA202211230		\$56.01	\$49,155.90
23 NOV 22	0000000-111 DALWALLINU LPO 22NOV2022		\$394.00	\$49,549.90
23 NOV 22	CBA POS POS 16494300 23NOV		\$15.50	\$49,565.40
23 NOV 22	CBA POS POS 16507100 23NOV		\$7,353.35	\$56,918.75
23 NOV 22	TRANSPORT DALO20221121	\$888.30		\$56,030.45
23 NOV 22	RENTAL ACCOMMODA BOND REF 43350/22		\$86.00	\$56,116.45
24 NOV 22	A138 de trafford DETRAFFORD,SANDRA MARGA/		\$50.00	\$56,166.45
24 NOV 22	A378 HARE,MICHAEL JOHN		\$50.00	\$56,216.45
24 NOV 22	BILL PAYMENT 1000005646 001 CBA202211240		\$20.00	\$56,236.45
24 NOV 22	RICHARD SANTIAGO 04:32PM 24Nov 38 Leahy		\$303.00	\$56,539.45
24 NOV 22	BILL PAYMENT 1000007017 001 P54202211241		\$275.12	\$56,814.57
24 NOV 22	BILL PAYMENT 2000491224 001 WBC202211230		\$252.59	\$57,067.16
24 NOV 22	BILL PAYMENT 2000497190 001 ANZ202211249		\$130.06	\$57,197.22
24 NOV 22	CREDIT TRANSFER FROM PAMELA MARGARE		\$50.00	\$57,247.22
24 NOV 22	CREDIT TRANSFER FROM ANDREW WITHERI		\$260.00	\$57,507.22
24 NOV 22	BILL PAYMENT 2000491039 001 BWA202211240		\$320.47	\$57,827.69
24 NOV 22	Telenet to muni		\$60,000.00	\$117,827.69
24 NOV 22	PAY	\$64,528.00		\$53,299.69
24 NOV 22	Muni to Corporate credit card	\$4,008.19		\$49,291.50
24 NOV 22	0000000-112 DALWALLINU LPO 23NOV2022		\$13.50	\$49,305.00
24 NOV 22	CBA POS POS 16494300 24NOV		\$45.50	\$49,350.50
24 NOV 22	CBA POS POS 16507100 24NOV		\$6,865.65	\$56,216.15
24 NOV 22	TRANSPORT DALO20221122	\$542.35		\$55,673.80
24 NOV 22	AMPAC Debt Recov 107532		\$100.00	\$55,773.80
25 NOV 22	Dalcon Rent		\$303.00	\$56,076.80
25 NOV 22	BILL PAYMENT 1000004535 001 CBA202211250		\$30.00	\$56,106.80
25 NOV 22	BILL PAYMENT 1000003761 001 NAB202211253		\$50.00	\$56,156.80
25 NOV 22	CASH/CHEQUE DEPOSIT AT DALWALLINU BW		\$6,631.60	\$62,788.40
25 NOV 22	CREDIT TRANSFER FROM STEPHEN ROSS MC		\$270.00	\$63,058.40
25 NOV 22	BILL PAYMENT 1000461152 001 BWA202211250		\$70.00	\$63,128.40
25 NOV 22	BILL PAYMENT 1000010246 001 BWA202211250		\$441.87	\$63,570.27
25 NOV 22	0000000-113 DALWALLINU LPO 24NOV2022		\$124.55	\$63,694.82
25 NOV 22	BERNADETTE HARME		\$618.00	\$64,312.82
25 NOV 22	CBA POS POS 16494300 25NOV		\$3.50	\$64,316.32
25 NOV 22	CBA POS POS 16507100 25NOV		\$6,526.96	\$70,843.28
25 NOV 22	AGUSTIN D'AGOSTI A DAgostino Gym		\$25.00	\$70,868.28
25 NOV 22	CLARA ARANDA CAR Clara Aranda gym		\$25.00	\$70,893.28
25 NOV 22	TRANSPORT DALO20221123	\$6,669.40		\$64,223.88
25 NOV 22	N FOGARTY N FOGARTY RENT		\$520.00	\$64,743.88
25 NOV 22	SuperChoice P/L 725948426450012411	\$12,805.64		\$51,938.24
28 NOV 22	U3 Sullivan LEHMANN,RACHAEL ELIZABETH		\$260.00	\$52,198.24
28 NOV 22	BILL PAYMENT 2000499367 001 CBA202211280		\$4,532.54	\$56,730.78
28 NOV 22	KARMA JASMINE CLE 04:52PM 28Nov Karma Cl		\$25.00	\$56,755.78
28 NOV 22	BILL PAYMENT 1000064162 001 ANZ202211289		\$709.80	\$57,465.58
28 NOV 22	BILL PAYMENT 1000730027 001 WBC202211280		\$353.76	\$57,819.34
28 NOV 22	<b>CARRIED FORWARD</b>			<b>\$57,819.34</b>

<b>TRANSACTION DETAILS (Cont.)</b>				
<b>Date</b>	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
28 NOV 22	<b>BROUGHT FORWARD</b>			<b>\$57,819.34</b>
28 NOV 22	CREDIT TRANSFER FROM LINDA JOSEPHINE ,		\$260.00	\$58,079.34
28 NOV 22	BILL PAYMENT 1000002766 001 BWA202211280		\$272.60	\$58,351.94
28 NOV 22	M FOGARTY 08:41AM 26Nov Mfogarty rent 25		\$207.00	\$58,558.94
28 NOV 22	BILL PAYMENT 2000490177 001 BWA202211280		\$636.28	\$59,195.22
28 NOV 22	BILL PAYMENT 2000490177 001 BWA202211280		\$48.74	\$59,243.96
28 NOV 22	Ezidebit 15505986		\$493.49	\$59,737.45
28 NOV 22	CBA POS POS 16494300 26NOV		\$35.00	\$59,772.45
28 NOV 22	CBA POS POS 16494300 27NOV		\$65.00	\$59,837.45
28 NOV 22	CBA POS POS 16507100 28NOV		\$2,338.92	\$62,176.37
28 NOV 22	BRETT WALLIS shire rates		\$30.00	\$62,206.37
28 NOV 22	EMMA BRYANT Rent Emma Bryant		\$187.00	\$62,393.37
28 NOV 22	TRANSPORT DALO20221124	\$12,454.75		\$49,938.62
29 NOV 22	DALLCON		\$445.00	\$50,383.62
29 NOV 22	BILL PAYMENT 1000003460 001 WBC202211290		\$387.59	\$50,771.21
29 NOV 22	BILL PAYMENT 1000006915 001 BWA202211290		\$35.00	\$50,806.21
29 NOV 22	B MATIAS 05:49PM 29Nov DDChire 11-12-20		\$363.00	\$51,169.21
29 NOV 22	0000000-114 DALWALLINU LPO 28NOV2022		\$173.25	\$51,342.46
29 NOV 22	CBA POS POS 16494300 29NOV		\$54.00	\$51,396.46
29 NOV 22	CBA POS POS 16507100 29NOV		\$1,747.80	\$53,144.26
29 NOV 22	TRANSPORT DALO20221125	\$5,191.60		\$47,952.66
30 NOV 22	BILL PAYMENT 1000007619 001 WBC202211309		\$30.00	\$47,982.66
30 NOV 22	BILL PAYMENT 2000490432 001 WBC202211307		\$585.00	\$48,567.66
30 NOV 22	CREDIT TRANSFER FROM CHERYL MARIE JOI		\$520.00	\$49,087.66
30 NOV 22	CREDITORS 30.11.22	\$218,145.13		\$169,057.47DR
30 NOV 22	BILL PAYMENT 2000491349 001 BWA202211300		\$712.00	\$168,345.47DR
30 NOV 22	Transfer		\$220,000.00	\$51,654.53
30 NOV 22	0000000-115 DALWALLINU LPO 29NOV2022		\$1,387.40	\$53,041.93
30 NOV 22	CBA POS POS 16494300 30NOV		\$158.00	\$53,199.93
30 NOV 22	CBA POS POS 16507100 30NOV		\$9,828.81	\$63,028.74
30 NOV 22	TRANSPORT DALO20221128	\$2,284.10		\$60,744.64
30 NOV 22	DOJ-08 9425 2177 FER 304806		\$100.00	\$60,844.64
30 NOV 22	<b>CLOSING BALANCE</b>			<b>\$60,844.64</b>
	TOTAL DEBITS	\$1,146,800.41		
	TOTAL CREDITS		\$352,179.64	

# TRANSACTION SEARCH RESULTS

**Account:** 302-162 0373562  
**Account Nickname:** BUSINESS TELENET SAVER  
**Range:** November  
**Transaction Types:** All Transaction Types  
**Opening Balance:** \$4,544,912.63  
**Closing Balance:** \$6,097,498.99


BSB NO.	ACCOUNT NO.	TRANSACTION DATE	NARRATION	CHEQUE NO.	DEBIT	CREDIT	ACCOUNT BALANCE
302-162	0373562	30/11/2022	Transfer		-\$220,000.00		\$6,097,498.99
302-162	0373562	24/11/2022	Telenet to muni		-\$60,000.00		\$6,317,498.99
302-162	0373562	22/11/2022	Muni to telenet			\$785,000.00	\$6,377,498.99
302-162	0373562	16/11/2022	Telenet to muni		-\$245,000.00		\$5,592,498.99
302-162	0373562	15/11/2022	Telenet to muni		-\$375,000.00		\$5,837,498.99
302-162	0373562	14/11/2022	Telenet to muni		-\$40,000.00		\$6,212,498.99
302-162	0373562	14/11/2022	Telenet to muni		-\$350,000.00		\$6,252,498.99
302-162	0373562	11/11/2022	Muni to Telenet			\$2,500,000.00	\$6,602,498.99
302-162	0373562	01/11/2022	Telenet to muni		-\$445,000.00		\$4,102,498.99
302-162	0373562	01/11/2022	CREDIT INTEREST			\$2,586.36	\$4,547,498.99




## Shire of Dalwallinu Trust Bank Reconciliation as at 30 November 2022

<b>Balance as per General Ledger as at 1 November 2022</b> 2T9900000 - Trust Fund	0.00	0.00		0.00
<b>Add Cash Receipts</b>				0.00
<b>Less Cash Payments</b>				0.00
		0.00		0.00
<b>Balance as per General Ledger as at 30 November 2022</b> 2T9900000 - Trust Fund	0.00	0.00	0.00	0.00
<b>Add</b>				
<b>Less</b>				
<b>Balance as per Bank Statements as at 30 November 2022</b> 2T9900000 - Trust Fund		0.00	0.00	0.00

Prepared by

 6/12/2022

Reviewed by

 6/12/22



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 TRUST**

BSB Number	<b>306-008</b>
Account Number	<b>536593-0</b>
Period	<b>1 Nov 22 - 30 Nov 22</b>
Page 1 of 1	Statement Number 3575

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

Account of: SHIRE OF DALWALLINU

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 536593-0				
Date	Particulars	Debit	Credit	Balance
01 NOV 22	OPENING BALANCE			\$0.00
30 NOV 22	CLOSING BALANCE			\$0.00
	TOTAL DEBITS	\$0.00		
	TOTAL CREDITS		\$0.00	

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.



SHIRE OF DALWALLINU

14 NOV 2022

RECEIVED

311BC3C 000105 (053N)



CARD ADMINISTRATOR  
SHIRE OF DALWALLINU  
PO BOX 141  
DALWALLINU WA 6609

Account Name SHIRE OF DALWALLINU

Period 8 Oct 22 - 7 Nov 22

Facility Limit \$20,000

To pay by cheque, simply detach this cut off slip and refer to the instructions overleaf on how to return to Bankwest.

YOUR ACCOUNT SUMMARY

Opening Balance	\$8,235.25
Purchases	\$4,008.19
Withdrawals	\$0.00
(Cash Advances & Balance Transfers)	
Interest & Other Charges	\$0.00
Payments & Other Credits	\$8,235.25 CR
<b>Closing Balance</b>	<b>\$4,008.19</b>

PAYMENT REQUIRED

Account Name	SHIRE OF DALWALLINU
Account Number	5586 0290 5109 6758
Payment Due Date	28 Nov 22
Minimum Payment	\$80.16
For details on how to make payments please see over	

YOUR CARDHOLDER ACTIVITY SUMMARY

Name	Account	Spending Limit	Purchases & Withdrawals	Interest & Other Charges	Payments & Other Credits
BILLING ACCOUNT	5586029051096758		\$0.00	\$0.00	\$8,235.25 CR
KNIGHT,JEAN M	5586025851159952	\$20,000.00	\$4,008.19	\$0.00	\$0.00
<b>TOTAL</b>		<b>\$20,000.00</b>	<b>\$4,008.19</b>	<b>\$0.00</b>	<b>\$8,235.25 CR</b>

YOUR INTEREST RATES

Purchases	17.99% p.a.	Balance Transfers	17.99% p.a.	Cash Advances	17.99% p.a.
-----------	-------------	-------------------	-------------	---------------	-------------

YOUR TRANSACTION SUMMARY

Date	Description	Debit	Credit
20 OCT 22	DD 16911.1		\$8,235.25
<b>Total</b>		<b>\$0.00</b>	<b>\$8,235.25 CR</b>

Account Number **5586 0258 5115 9952**

Period **8 Oct 22 - 7 Nov 22**

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

### SUMMARY OF YOUR SPEND

Purchases	<b>\$4,008.19</b>
Cash Advances & Balance Transfers	<b>\$0.00</b>

311BC3C 000105 (053N)

MRS JEAN MAREE KNIGHT  
SHIRE OF DALWALLINU  
PO BOX 141  
DALWALLINU WA 6609

### YOUR TRANSACTION SUMMARY

Date	Description			Debit	Credit
10 OCT 22	LOCAL GOVERNEMENT MANA	EAST PERTH		\$1,570.00	
15 OCT 22	7 ELEVEN 3045	ASCOT	WA	\$133.31	
17 OCT 22	SHIRE OF DALWALLINU	DALWALLINU		\$100.00	
21 OCT 22	CPP CONVENTION CENTRE	PERTH		\$23.22	
21 OCT 22	AUSSIE BROADBAND LIMIT	MORWELL	AUS	\$79.00	
23 OCT 22	7 ELEVEN 3045	ASCOT	WA	\$156.92	
25 OCT 22	MY DEAL COM AU	MELBOURNE	VIC	\$298.00	
31 OCT 22	DEPT OF RACING GAMIN	EAST PERTH		\$54.50	
01 NOV 22	WESTNET	PERTH	WA	\$129.95	
01 NOV 22	WANEWSDTI	OSBORNE PARK	WA	\$28.00	
01 NOV 22	CROWN METROPOL PERTH	BURSWOOD	AUS	\$504.25	
01 NOV 22	CROWN METROPOL PERTH	BURSWOOD	AUS	\$756.38	
01 NOV 22	CROWN PERTH JUNCTION G	BURSWOOD		\$72.95	
02 NOV 22	CROWN PERTH LOBBY LOUN	BURSWOOD		\$20.17	
02 NOV 22	THE CAMFIELD BAR	BURSWOOD		\$39.59	
03 NOV 22	MCDONALDS CROWN PERTH	BURSWOOD		\$21.95	
03 NOV 22	KMART 1018	BELMONT	AUS	\$20.00	
<b>Total</b>				<b>\$4,008.19</b>	<b>\$0.00</b>



## 9.4 CHIEF EXECUTIVE OFFICER

### 9.4.1 Design Change for Common Seal

<b>Report Date</b>	20 December 2022
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	CR/13 – Community Relations – Ceremonies & Awards
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Deb Whitehead, Executive Assistant
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Nil

#### **Purpose of Report**

Council is requested to adopt a new “Common Seal” rubber ink stamp to replace the current gold embossing seal.

#### **Background**

A common seal is an official seal used by a company. It is a rubber stamp containing the company name, ABN and usually, the words "common seal". Use of a common seal is a sign of legality and validity of a Council’s signing. It is regarded as the more formal way of a Council’s agreement to something.

The Common Seal of the Shire of Dalwallinu is affixed to legal documents authorised by the Council. Currently the seal is produced using gold labels which are embossed using a metal hand press and then adhered to documents. It is cumbersome and not always guaranteed to produce a clear image in the embossing. It was produced prior to the establishment of an ABN or the requirement for the ABN to be displayed. The words ‘common seal’ and also not on the seal and it displays an image that is no longer representative of the Shire of Dalwallinu.

It is proposed that a new rubber common seal be adopted which uses an ink pad and which complies with all today’s standards. The new stamp will display the Shires name, ABN, the words ‘common seal’ and displays the corporate branding. This image is instantly recognised as the Shire of Dalwallinu.

Actual Size 4cm diameter



The requirements in the way that the seal is used or stored will not change as stated in Council’s Standing Orders.



### **19.1 The Council's Common Seal**

- (1) *The CEO is to have charge of the common seal of the Local Government, and is responsible for the safe custody and proper use of it.*
- (2) *The common seal of the Local Government may only be used on the authority of the Council given either generally or specifically and every document to which the seal is affixed must be signed by the President and the CEO or a senior employee authorised by him or her.*
- (3) *The common seal of the local government is to be affixed to any local law which is made by the local government.*
- (4) *The CEO is to record in a register each date on which the common seal of the Local Government was affixed to a document, the nature of the document, and the parties to any agreement to which the common seal was affixed.*
- (5) *Any person who uses the common seal of the Local Government or a replica thereof without authority commits an offence. Penalty \$1,000*

### **Consultation**

Chief Executive Officer

### **Legislative Implications**

Nil

### **Policy Implications**

Nil

### **Financial Implications**

The cost of the stamp is approximately \$150 which is inclusive of the artwork.

### **Strategic Implications**

Nil

### **Site Inspection**

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**

The current system of affixing the seal is awkward and not always successful. On occasion it may require the use of second gold embossing label. The current seal does not display the Shires ABN and contain an image that is no longer the corporate branding of the Shire of Dalwallinu. It was produced prior to the establishment of an ABN and the requirement for it to be displayed. The words 'Common Seal' are also not on the current seal.



The proposed seal allows for the addition of the Shire ABN number, and the words “Common Seal”. It only requires the use of an ink stamp pad to affix the seal and will not require the expensive gold sheets. The symbol incorporated on the proposed Common Seal is used exclusively on all of the Shires correspondence.

#### **Officer Recommendation/Resolution**

##### **MOTION 10018**

Moved           Cr NW Mills  
Seconded       Cr JL Counsel

That Council authorise the production of a new Shire of Dalwallinu “Common Seal” rubber stamp.

**CARRIED 6/0**



## 9.4.2 Elected Members Representation Review\*

<b>Report Date</b>	20 December 2022
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	GO/22 – Governance - Councillors
<b>Previous Meeting Reference</b>	OCM – 28 April 2020 (M9546)
<b>Prepared by</b>	Jean Knight, Chief Executive Officer
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	<b>Absolute Majority</b>
<b>Attachments</b>	1. Discussion Paper 2. DRAFT Executive Summary 3. Submissions

### Purpose of Report

Council is requested to consider the review of Elected Member Representation in line with the recent Local Government reforms.

### Background

Correspondence was received from Minister Carey on 20 September 2022 advising of the Election Transition Arrangements (Changes to Council Size) which resulted from the recent Local Government reforms.

Mr Carey advised of two pathways that the Shire of Dalwallinu may consider for making these election transition arrangements.

#### 1 Voluntary Pathway

The Shire of Dalwallinu may decide to implement these changes on a voluntary basis. This pathway requires Council to make the steps outlined below. This pathway provides the greatest possible lead time to plan for next year's ordinary elections.

If Council wishes to undertake this process, it should, by 28 October 2022:

- Advise the Department Local Government Sports & Cultural Industries of its intention to undertake a voluntary process
- Initiate a Representation review to determine the specific changes to the structure of the Council for the 2023 elections

The Review would need to be initiated ahead of the 28 October 2022 date and be finalised by 14 February 2023, to ensure timeframes set out in the Act can be practically met. While the representation review can consider the size of the Council, any changes should not diverge from the proposed reforms.

#### 2 Reform Election Pathway

Alternatively, it is intended that the Amendment Act will provide for all changes to be implemented through reform elections in 2023. This pathway would provide that all of the Council's offices can be





declared vacant, all wards can be abolished (if applicable), and the number of council offices would be set based on the reform proposals.

At the Ordinary Council meeting held 25 October 2022, Council resolved the following:

**'MOTION 9989**

*Moved* Cr KM McNeill

*Seconded* Cr NW Mills

*That Council:*

1. *Give local public notice of its intention to carry out a review of Elected Member representation and invites submissions as required under Clause 6(1) of Schedule 2.2 of the Local Government Act 1995;*
2. *Endorse the Elected Member Representation Discussion Paper for the purposes of seeking public submissions.*

***CARRIED BY ABSOLUTE MAJORITY 8/0'***

**Consultation**

Councillors

Community via Public Notices

Department of Local Government, Sport and Cultural Industries (28 October 2022)

**Legislative Implications**

State

*Local Government Act 1995 – section 2.2*

**Policy Implications**

Nil

**Financial Implications**

There would be a savings in Elected Members fees if numbers were reduced.

**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**

Following the Ordinary Council Meeting in October 2022, public notices were placed in Totally Locally on 2 and 16 November 2022, Kalannie Kapers on 31 October and 14 November 2022, uploaded to the Shire of Dalwallinu Website on 26 October 2022 and advertised on the Shire of Dalwallinu Facebook Page on 26 October 2022, 9 and 23 November 2022, the November edition of the Shire Newsletter and the Shire noticeboards located at the Shire Admin Centre and Library. Advertising was undertaken for a period of six (6) weeks.

At the conclusion of the submission period on 8 December 2022 two submissions were received. The submissions are attached to this report.

Whilst we acknowledge the concerns in the submissions, Minister Carey has stated on more than one occasion that he will not change his recommendation to reduce Elected Member Representation to any more than a maximum of seven (7) members for a local government with a population less than 5,000. Minister Carey's initial recommendation was for a maximum of five (5) members. During the submission period for the recent LG reforms the Shire of Dalwallinu expressed their concerns with this number and advocated for the maximum of five to be increased. This was successful and local governments with a population of less than 5,000 may now have between 5-7 elected members.

Council is now requested to consider reducing the Elected Member representation to seven (7) which is in line with the recent LG reforms of Council's with a population less than 5,000 being represented by between 5-7 Elected Members.

### **Advantages of reducing Councillor numbers:**

1. The decision making process may be more effective and efficient if the number of elected members is reduced. There is more scope for team spirit and co-operation amongst a smaller number of people;
2. The cost of maintaining elected members would be reduced. Budgeted costs for attendance fees in 2022-2023 were \$43,110. The attendance fees would be reduced by approximately \$4,560 if numbers were reduced by one (1);
3. A reduction in the number of elected members may result in an increased commitment and interest and participation in Council's affairs by elected members generally;
4. Fewer elected members are more readily identifiable to the community;
5. The increase in the ratio of Councillors to Electors is not significant (1:100 to 1:115);
6. Fewer positions on Council may lead to greater interest in elections with contested elections and those elected obtaining a greater level of support from the community;
7. **The reduction of Elected Member Numbers will comply with the latest LG reform outcome of Councils with a population less than 5,000 having numbers between 5-7 EMs.**

### **Disadvantages of reducing Councillor numbers:**

1. A reduction may limit diversity around the table;
2. There is potential for dominance in a Council by a particular interest group;
3. A smaller number of elected members may lead to an increased workload.
4. The Shire is very large spanning 7,187 square kms and the reduction in numbers may lessen the representation of electors who are based throughout the Shire.



The process to reduce Elected Member representation is as follows:

- Council resolves to undertake the review; **(Completed)**
- The review is to be advertised for public submissions; **(Completed)**
- The community are to be given at least six (6) weeks to make a submission; **(Completed)**
- Council to consider all submissions and relevant factor and makes a decision;
- Council submits a report to the Local Government Advisory Board for its consideration;

It is evident that a reduction in Councillor numbers would not have a negative effect on the community and also the change in Councillor to Elector ratio from 1:100 to 1:115 would have no material effect on the community or to the level of service provided to the community. For example the City of Stirling has a councillor to elector ratio of 1:9,787.

It is the Officer's recommendation that the Councillor numbers be reduced from eight (8) to seven (7) to comply with the recent LG reforms of Council's with a population less than 5,000 being represented by between 5-7 Elected Members.

Should Council support the Officer Recommendation, a draft Executive Summary which is required to be presented to the Local Government Advisory Board, is attached to this agenda item.

#### **Officer Recommendation/Resolution**

##### **MOTION 10019**

Moved           Cr SC Carter  
Seconded       Cr MM Harms

That Council:

1. Notes the comments in the public submissions received regarding Elected Member Representation;
2. In order to comply with the recent Local Government Reforms, recommends to the Local Government Advisory Board that an order be made under s2.18(3) of the *Local Government Act 1995* to reduce the number of offices of Councillor on the Shire of Dalwallinu Council from **eight (8) to seven (7)**.

**CARRIED BY ABSOLUTE MAJORITY 6/0**





## Discussion Paper

### Elected Member Representation

This discussion paper is to review the Elected member representation to ensure they are in line with the latest Local Government Reforms.

After the public consultation process for the recent Local Government Reforms, the Minister announced the following:

#### Number of Councillors in Smaller Local Governments

Smaller local governments (with a population of less than 5,000 people) may have 5-7 Councillors. This was increased from the limit of five Councillors proposed in the Local Government Review Panel Report.

#### Background

In 2009 the wards were abolished and Elected Member representation was reduced from ten (10) members to nine (9) members.

At the Ordinary Council Meeting held 23 June 2009, a recommendation was put to Council:

*'That Council remove ward boundaries and reduce the number of Councillors to seven (7) to be applied from the Local Government Elections in 2009 (subject to endorsement by the Local Government Advisory Board)*

**LOST 3/6'**

*'That Council remove ward boundaries and reduce the number of Councillors to nine (9) to be applied from the Local Government Elections in 2009 (subject to endorsement by the Local Government Advisory Board)*

**CARRIED BY ABSOLUTE MAJORITY 7/2'**

At the Ordinary Council Meeting held 28 April 2020, Council resolved the following:

#### **'MOTION 9546**

Moved Cr KM McNeill

Seconded Cr KL Carter

*That Council:*

1. Gives local public notice of its intention to carry out a review of Elected Member representation and invites submissions as required under Clause 6(1) of Schedule 2.2 of the Local Government Act 1995;
2. Endorses the Elected Member Representation Discussion Paper for the purposes of seeking public submissions.

**CARRIED BY 8/0 BY ABSOLUTE MAJORITY'**

**'MOTION**

Moved Cr AR Dickins  
Seconded Cr MM Harms

That Council:

1. Notes that no public submissions were received regarding Elected Member Representation;
2. Recommends to the Local Government Advisory Board that an order be made under s2.18(3) of the Local Government Act 1995 to reduce the number of offices of Councillor on the Shire of Dalwallinu Council from nine (9) to seven (7).

**LOST 3/5'**

**'MOTION 9574**

Moved Cr NW Mills  
Seconded Cr BH Boys

That Council:

1. Notes that no public submissions were received regarding Elected Member Representation Review;
2. Recommends to the Local Government Advisory Board that an order be made under s2.18(3) of the Local Government Act 1995 to reduce the number of offices of Councillor on the Shire of Dalwallinu Council from nine (9) to eight (8).

**CARRIED 8/0 BY ABSOLUTE MAJORITY'**

Since 2009 there has been just enough interest to force an election, which are held every two years, unless it is an extraordinary election. (See table below)

<b>Election Date</b>	<b>No. of Vacancies</b>	<b>No. of Nominations</b>
October 2021	4	5
May 2020	1	0
October 2019	4	5
October 2017	5	6
June 2016	1	2
October 2015	4	5
October 2013	5	5
October 2011	5	6
July 2010	1	1
October 2009	5	5
October 2007	4	4

### Advantages of reducing Councillor numbers:

1. The decision making process may be more effective and efficient if the number of elected members is reduced. There is more scope for team spirit and co-operation amongst a smaller number of people;
2. The cost of maintaining elected members would be reduced. Budgeted costs for attendance fees in 2022-2023 were \$40,110. The attendance fees would be reduced by approximately \$4,560 if numbers were reduced by one (1);
3. A reduction in the number of elected members may result in an increased commitment and interest and participation in Council's affairs by elected members generally;
4. Fewer elected members are more readily identifiable to the community;
5. The increase in the ratio of Councillors to Electors is not significant (1:100 to 1:115);
6. Fewer positions on Council may lead to greater interest in elections with contested elections and those elected obtaining a greater level of support from the community;
7. The reduction of Councillor numbers will comply with the latest LG reform outcome of smaller Councils having numbers between 5-7.

### Disadvantages of reducing Councillor numbers:

1. A reduction may limit diversity around the table;
2. There is potential for dominance in a Council by a particular interest group;
3. A smaller number of elected members may lead to an increased workload and may lessen effectiveness.

However, taking into account the disadvantages, Council is left with no alternative but to reduce the elected member representation numbers in order to comply.

A comparison of Elected Member representation has been undertaken on neighbouring and similar Local Governments, see table below.

LGA	Population	No. Electors	No. EM	Electors per EM	Population per EM
Ravensthorpe	1,700	1,098	7	156	242
Wongan Ballidu	1,344	1,010	7	144	192
Boddington	1,844	1,191	7	170	263
Exmouth	2,836	1,708	6	284	473
Meekatharra	1,067	340	6	57	178
Yilgarn	1,169	644	7	92	167
York	3,606	2,739	7	391	515
Coorow	1,036	952	8	119	130
Nannup	1,328	998	8	125	166
Chapman Valley	1,422	992	8	124	178
Kojonup	1,982	1,345	8	168	248
Gnowangerup	1,215	759	9	84	135
Lake Grace	1,268	898	9	100	141
<b>Dalwallinu</b>	<b>1,429</b>	<b>804</b>	<b>8</b>	<b>100</b>	<b>178</b>
Boyup Brook	1,702	1,201	9	133	189
Beverley	1,745	1,362	9	151	194
Moora	2,476	1,626	9	180	275
<b>Dalwallinu</b>	<b>1,429</b>	<b>804</b>	<b>7</b>	<b>115</b>	<b>204</b>

**NOTE: All of the above Councils will have to review their Elected Member Representation in line with the LG Reform.**

**PROCESS**

- Council resolves to undertake the review;
- The review is to be advertised for public submissions;
- The community are to be given at least six (6) weeks to make a submission;
- Council to consider all submissions and relevant factors and makes a decision;
- Council submits a report to the Local Government Advisory Board for its consideration;
- If a change is proposed, the Board submits a recommendation to the Minister for Local Government.

**TIMEFRAME**

The following steps will need to occur to allow the Shire of Dalwallinu to meet the **30 June 2023** timeframe of publication in the Government gazette of any proposed representation review changes, ahead of the October 2022 local government elections.

<b>Due Date (latest possible)</b>	<b>Requirements/Actions</b>
25 October 2022	Council resolves to undertake a ward and representation review A comprehensive discussion paper is developed
28 October 2022	DLGSC is advised of Council’s decision to undertake a review
6 December 2022	Completion of six week consultation period
20 December 2022	Draft review report is prepared, considered and adopted by Council
14 February 2023	Formal review report to be submitted to the Advisory Board by this date

At the Ordinary Council Meeting held 25 October 2022, Council resolved the following:

**‘MOTION 9989**

*Moved* Cr KM McNeill

*Seconded* Cr NW Mills

*That Council:*

1. Give local public notice of its intention to carry out a review of Elected Member representation and invites submissions as required under Clause 6(1) of Schedule 2.2 of the Local Government Act 1995;
2. Endorse the Elected Member Representation Discussion Paper for the purposes of seeking public submissions.

***CARRIED BY ABSOLUTE MAJORITY 8/0’***

Advertisements will be placed in Totally Locally, Kalannie Kapers, Shire Newsletter, Shire Facebook and Shire Website.

Jean Knight

**CHIEF EXECUTIVE OFFICER**

26 October 2022

#### Local Government Name

Shire of Dalwallinu

#### Outcome of Council Deliberations

At the Ordinary Council Meeting held 20 December 2022, Council resolved the following:

#### **Motion to be inserted**

#### Summary of Proposal to Board

At the Ordinary Council Meeting held 25 October 2022, Council resolved the following:

#### **'MOTION 9989**

Moved Cr KM McNeill

Seconded Cr NW Mills

That Council:

1. Give local public notice of its intention to carry out a review of Elected Member representation and invites submissions as required under Clause 6(1) of Schedule 2.2 of the Local Government Act 1995;
2. Endorse the Elected Member Representation Discussion Paper for the purposes of seeking public submissions.

**CARRIED BY ABSOLUTE MAJORITY 8/0'**

#### Background

In 2009 the Shire of Dalwallinu wards were abolished and Elected Member representation was reduced from ten (10) members to nine (9) members.

	No. of Electors	No. of Elected Members	Ratio
Shire of Dalwallinu	845	9	1:94

In 2020 a Review of representation was undertaken.

At the Ordinary Council Meeting held 26 June 2020 the Officer proposed the following:

That Council:

1. Notes that no public submissions were received regarding Elected Member Representation;
2. Recommends to the Local Government Advisory Board that an order be made under s2.18(3) of the Local Government Act 1995 to reduce the number of offices of Councillor on the Shire of Dalwallinu Council from **nine (9) to seven (7)**.

**LOST 3/5**

Reason: Councillors did not want to reduce the numbers from 9 to 7.



Council then resolved the following:

**'MOTION 9574**

Moved Cr NW Mills

Seconded Cr BH Boys

That Council:

1. Notes that no public submissions were received regarding the Elected Member Representation Review;
2. Recommends to the Local Government Advisory Board that an order be made under s2.18(3) of the Local Government Act 1995 to reduce the number of offices of Councillors on the Shire of Dalwallinu from nine (9) to eight (8).

**CARRIED 8/0 BY ABSOLUTE MAJORITY'**

This was endorsed by the Local Government Advisory Board and currently the Shire of Dalwallinu has eight (8) Elected Members.

	No. of Electors	No. of Elected Members	Ratio
Shire of Dalwallinu	804	8	1:100

**Review Process**

The review process was initiated by Council at its meeting held 25 October 2022.

The Shire held a six (6) week consultation period which commenced on 26 October 2022 and concluded on 8 December 2022.

The following consultation and promotional activities were then undertaken in relation to this matter:

- Public Notice posted on the Shire of Dalwallinu Facebook social media account
- Public Notice placed on Shire noticeboards at the Shire Admin Centre and Library
- Public Notice posted on the Shire of Dalwallinu website
- Public Notice published in the November edition of the Shire Newsletter 'Dally News'
- Public Notice published in two editions of the Totally Locally and Kalannie Kapers local newspapers

The Public Notice advised the community to contact the Shire to obtain a copy of the Discussion Paper regarding the Review of Elected Member Representation.

Council advises that at the closure of the submission period, one (1) submission was received.

When considering changes to representation, Schedule 2.2 of the Act specified five factors that must be taken into account by a local government as part of the review process. The Local Government Advisory Board has provided explanatory comments with respect to the five factors. These are set out in italics followed by further information specific to the Shire of Dalwallinu.

**Community of Interest**

*The term community of interest has a number of elements. These include a sense of community identity and belonging, similarities in the characteristics of the residents and a community and similarities in the economic activities. It can also include dependence on the shared facilities in a district as reflected in the catchment areas of local schools and sporting teams, or in the circulation area of local newspapers. Neighbourhoods, suburbs and towns are important units in the physical, historical and social infrastructure and often generate a feeling of community and belonging.*

The district contains segments of the community ranging from traditional broad acre farmers, manufacturing and industrial businesses, hospital, tourism and other small businesses.

Dalwallinu is the main town and administrative centre for the Shire of Dalwallinu. Dalwallinu has experienced significant growth due to it being a central hub on the Great Northern Highway servicing the agricultural and mining industries.

Other townships in the Shire are Pithara, located 12kms south of Dalwallinu, Kalannie located 53kms north east of Dalwallinu, Wubin located 21kms north of Dalwallinu and Buntine located 38kms north of Dalwallinu.

There are two (2) schools located in the Shire. Dalwallinu District High School and Kalannie Primary School.

Dalwallinu has a hospital which services the entire district.

### **Physical and topographic features**

*These may be natural or man made features that will vary from area to area. Water features such as rivers and catchment boundaries may be relevant considerations. Coastal plain and foothills regions, parks and reserves may be relevant as may other man made features such as railway lines and freeways.*

Apart from the Great Northern Highway there are no physical or topographic features that are seen as influencing factors and have no bearing on elected member representation within the Shire.

### **Demographic trends**

*Several measurements of the characteristics of human populations, such as population size and its distribution by age, sex, occupation and location provide important demographic information. Current and projected population characteristics will be relevant as well as similarities and differences between areas within the local government.*

The table below shows the change to the Shire's population data over the past three (3) census's.

Year	2021	2016	2011
Shire Population	1,379	1,429	1,266
Median Age	39	38	40
Male	720	782	678
Female	659	647	588

The following table shows the Shire's age breakdown from the 2021 Census:

Age Bracket	No. Persons	% of Population	WA %
0-4 years	108	7.9%	6.1%
5-9 years	95	6.9%	6.5%
10-14 years	98	7.1%	6.4%
15-19 years	46	3.3%	5.8%
20-24 years	69	5.0%	6.0%
25-29 years	81	5.9%	6.6%
30-34 years	94	6.8%	7.4%
35-39 years	106	7.7%	7.6%
40-44 years	107	7.8%	6.7%
45-49 years	85	6.2%	6.6%

50-54 years	70	5.1%	6.5%
55-59 years	113	8.2%	6.1%
60-64 years	92	6.7%	5.7%
65-69 years	77	5.6%	5.0%
70-74 years	38	2.8%	4.3%
75-79 years	37	2.7%	2.9%
80-84 years	23	1.7%	2.0%
85 years and older	36	2.6%	1.9%

The following table shows the Occupations of the residents from the 2021 Census:

Year	No. Persons	% of Pop	WA %
Managers	239	35.6%	12.3%
Technicians and Trade Workers	80	11.9%	15.3%
Labourers	63	9.4%	9.4%
Clerical and Admin Workers	75	11.2%	12.1%
Machinery Operators and Drivers	63	9.4%	7.7%
Professionals	79	11.8%	22%
Sales Workers	33	4.9%	7.8%
Community and Personal Service Workers	31	4.6%	11.8%

The Western Australian Planning Commission (WAPC) (WA Tomorrow population report) forecasts the Shire of Dalwallinu to have a population of 960 in 2026 down to 930 in 2031. Although the 2021 Census data shows a decrease in population, we refute these findings as Dalwallinu is experiencing growth. It is highly unlikely that the Shire's population will have dropped to the forecasts by WAPC.

#### **Economic factors**

*Economic factors can be broadly interpreted to include any factor that reflects the character of economic activities and resources in the area. This may include the industries that occur in a local government area (or the release of land for these) and the distribution of community assets and infrastructure such as road networks.*

The Shire of Dalwallinu has a thriving local economy with the principal industry being agriculture (predominantly wheat and sheep), manufacturing, tourism and local service industries.

It is not considered that any economic factors within the Shire would have a bearing on Elected Member representation.

#### **Current Ratio of Councillors to Electors**

	No. of Electors	No. of Elected Members	Ratio
Shire of Dalwallinu	804	8	1:100

#### **Proposed Ratio of Councillors to Electors**

	No. of Electors	No. of Elected Members	Ratio
Shire of Dalwallinu	804	7	1:115

## **Conclusion**

At the Ordinary Meeting of Council held 20 December 2022 Council considered the following when considering the number of Councilors:

### **Advantages of reducing Elected Member numbers:**

1. The decision making process may be more effective and efficient if the number of elected members is reduced. There is more scope for team spirit and co-operation amongst a smaller number of people;
2. The cost of maintaining elected members would be reduced. Budgeted costs for attendance fees in 2022-2023 were \$43,110. The attendance fees would be reduced by approximately \$4,560 if numbers were reduced by one (1);
3. A reduction in the number of elected members may result in an increased commitment and interest and participation in Council's affairs by elected members generally;
4. Fewer elected members are more readily identifiable to the community;
5. The increase in the ratio of Elected Members to Electors is not significant (1:100 to 1:115);
6. Fewer positions on Council may lead to greater interest in elections with contested elections and those elected obtaining a greater level of support from the community;
7. **The reduction of Elected Member Numbers will comply with the latest LG reform outcome of Councils with a population less than 5,000 having numbers between 5-7 EMs.**

### **Disadvantages of reducing Elected Member numbers:**

1. A reduction may limit diversity around the table;
2. There is potential for dominance in a Council by a particular interest group;
3. A smaller number of elected members may lead to an increased workload;
4. The Shire is very large spanning 7,187 square kms and the reduction in numbers may lessen the representation of electors who are based throughout the Shire.

Council considered the number of candidates in previous elections over the past eleven (11) elections. Although the majority had enough to call an election, they were not overran with candidates. Reducing the numbers may create more interest. The lack of nominations for the May 2020 extraordinary election could have been put down to bad timing due to the Covid-19 pandemic.

<b>Election Date</b>	<b>No. of Vacancies</b>	<b>No. of Nominations</b>
October 2021	4	5
May 2020	1	0
October 2019	4	5
October 2017	5	6
June 2016	1	2
October 2015	4	5
October 2013	5	5
October 2011	5	6
July 2010	1	1
October 2009	5	5
October 2007	4	4

Given that only one (1) public submission was received regarding the review, it could be considered that the community members are satisfied with the work of the current Council and therefore did not feel the need to comment on the review. Therefore it was evident that a reduction in Councillor numbers would not have a negative effect on the community and also the change in Councillor to Elector ratio from 1:100 to 1:115 would have no material effect on the community or to the level of service provided to the community.

At the Ordinary Council Meeting held 20 December 2022 the Officer's recommendation proposed to reduce the Elected Member numbers from eight (8) to seven (7).

Jean Knight  
**CHIEF EXECUTIVE OFFICER**

9 December 2022

DRAFT

## **Submission to Shire of Dalwallinu on Elected Member Representation**

The purpose of this submission is to request that Council examine the grounds, to enable it to provide leadership in a public campaign to oppose the WA State Government's hidden agenda by reducing elected member representation, as a means to amalgamate Local Government Authorities (LGA's) into a system of Regional Governments or Regionalism.

### Forewarnings:

There is ample evidence that WAGA administrators have been pushing its members down the amalgamation regional government road to regionalism to fundamentally change the future of the State Government's relationship with LGA's. WALGA developed a Plan to achieve this objective including a conference in March 2005 on the theme: "Amalgamate, Cooperate or Disintegrate". This theme was mirrored by The Greater City of Geraldton by amalgamation of LGA's on its boundaries, but without others like the Shire of Mingenew, Morawa, Perenjori and Three Springs who opted-out to remain independent.

On September 2008 a State-wide Forum of LGA representatives was called to endorse the Plan with 39 Recommendations. WALGA President Cr Mitchell said a "regional council plan" could avoid the traumatic process of forced amalgamations seen in other States".

WALGA had a strong bias for Commonwealth control and regionalisation of LGA's. For instance: *There is no acknowledged role for Local Government in the Constitution, and the Commonwealth Government has **only been able to influence Local Government though its 'grants' powers.*** (Emphasis added) At every opportunity mention was made of the need for "constitutional recognition to brainwash LGA representatives into groupthink like the Emperor's New Clothes.

In the Shire's Submission 208, with the author being the then Shire President Robert Nixon; to the Joint Select Committee into Constitutional Recognition of Local Government, and with the Council minutes showing support from the now Shire President Cr Keith Carter, and Deputy President Cr Steven Carter, the Commonwealth Governments' hidden agenda could no longer be denied:

*Our goal is to ensure regionalism becomes a fundamental part of Australia's governance*

The Honorable Simon Crean MP Minister for Regional Australia, Regional Development, Local Government and Arts on 8 May 2012 from "BUDGET: STRONGER REGIONS, STRONGER NATION".

Historical Warnings on centralising power:

*Power tends to corrupt, and absolute power corrupts absolutely.*

Lord Acton

*...Then every thing includes itself in power,  
Power into will, will into appetite;...  
Troilus and Cressida Act 1*

Electoral equality can destroy '**electoral quality**' under the so called One Vote One Value. Compare the quality of resources for equitable representation at Halls Head in the City of Mandurah that is 72 km from Perth; to Halls Creek in the Shire of Halls Creek, that is 2837 km from Perth. It is reasonable to ask that One Vote One Value not destroy the quality of representation, if the former weighting is adjusted to present electronic communications access and reliability, and the cost of travel to access medical and other services in state capital of Perth.

Regional Local Government could result in Equal Voting Numbers at Council elections if the Regional Government is divided into Wards.

It is more likely, that in rural LGA's, Poltical Parties will endorse candidates for Council elections.

Definition of Local Government and the Road to Destruction:

*There are two universally accepted golden principles which should determine local government boundaries: the boundaries should be small enough to capture a true "community of interest" and civic engagement; yet large enough to be financially viable.*

*The recent amalgamations in Queensland seemed to have ignored or distorted these principles...In Queensland local government is now the graveyard, not the cradle of democracy.*

The End of Local Government, Professor Kenneth Wiltshire, 1 September 2007

Why more Councillors are needed:

1. Should not be decreased to between 5 and 7 elected members but maintained at no less than 8.
2. Less Councillors are insufficient to represent the Shire of Dalwallinu's multicultural community with its diversity of activities and requirements.
3. Less likely individual Councillors could have too much influence in making Council Recommendations.
4. More local knowledge of the Shire to enhance the quality of Council Recommendations.
5. To recognise that the Shire has an area of 7,183 km<sup>2</sup> with a 449 km sealed and a 1429 km unsealed network that totals 1939 km. Overlooked, when looking at a small map, is the increased need for local knowledge, and Shire resources,

that are required, to *at the very least maintain its asset value and keep it safe when its total length is longer than the State of WA is wide.*

6. To represent the Shire volunteers and businesses who provide health; emergency; educational; tourist; agricultural research and development work of the Liebe Group; road services; a significant and growing light industry that produces concrete products; moulded plastic tanks; mining equipment; and agricultural machinery services along and beyond Great Northern Highway.
7. More competent Councillors are essential to check, including traffic counts, that the Shire's resources are appropriately allocated by administration for road construction; its maintenance for safety and public liability reasons; and local and regional roads are kept in fit-for-purpose condition. This includes small vehicles and multi-combination truck transport.
8. The number of candidates standing for elections should be increase by lifting the public profile of existing elected members with resources to ensure that they are seen to represent electors, so they are lobbied by electors on policy matters.
9. To encourage those who lobby Shire administrators directly that it is contrary to best practice, and to nominate as candidates in future Council elections.
10. To break the violation of Council representation, by unelected and often non-resident administrators within LGA's, WALGA, and the State Government, who promote policies with hidden consequences that are unwanted, or anathema, to the electors within LGA's.

Robert S Nixon

28 November 2022

Attachments:

1. Regional Government: Potential Threat to Federal System of Government – A Report to the Shire of Dalwallinu
2. Submission (Number: 208) to the House of Representatives Joint Select Committee on Constitutional Recognition of Local Government



# Shire of Dalwallinu

Western Australia

## SUBMISSION TO THE HOUSE OF REPRESENTATIVES

### JOINT SELECT COMMITTEE

ON

### CONSTITUTIONAL RECOGNITION OF LOCAL GOVERNMENT

The purpose of this submission is to explain Council's reasons for supporting the "No Case" and for rejecting the "Yes Case" as presented in "THE CASE FOR CHANGE", sent to Councillors by the Australian Local Government Association (ALGA). The "Yes Case" is misleading and evasive as it does not provide information to Councillors of the inevitable detrimental impact of a new Commonwealth funding power, or the alternate funding option for Local Government available within the Federal System of government. The proponents do not advocate due diligence and caution with respect to the already disproportionate and skewed balance of power moving further to the advantage of the Commonwealth.

No explanation is provided as to why key interpretative words in s96 of the Australian Constitution have been omitted, namely, to grant financial assistance "on such terms and conditions as the Parliament sees fit", and the likely impact on Canberra's control of Local Government. (The proponents use "sees fit" rather than "thinks fit" in the present text.)

This amendment to the Constitution is not in the best interest of Local Government. Local government is better served when it remains within the jurisdiction of the State Government as the present arrangement will provide an essential check and balance against unnecessary Commonwealth intrusion and intervention in Local Government responsibilities.

#### **Motion 7619**

Moved        Cr SC Carter  
Seconded    Cr GH Sanderson

That a submission be made to the inquiry of the Joint Select Committee on Constitutional Recognition of Local Government stating Council's reasons for supporting the "No Case" for Constitutional Recognition of Local Government in the Australian Constitution, and rejecting the "Yes Case" in the Australian Local Government pamphlet with the title "The Case For Change".

**Carried 8/0**

## Background

The ALGA letter signed by Mayor Felicity-ann Lewis, President of the Australian Local Government Association (ALGA) dated 22 November 2012 is seeking submissions to the inquiry of a Joint Select Committee on Constitutional Recognition of Local Government, specifically to counter submissions which may oppose Constitutional Recognition.

The Shire of Dalwallinu previously made a submission (No 497) to the Expert Panel on Constitutional Recognition of Local Government with reasons why it did not support Constitutional Recognition. The Final Report at least mentioned one of the Shire's reasons raised in its submission:

...that financial recognition might 'enhance Commonwealth dominance over the States, and future dominance over Local Government'.

At the November Ordinary Council Meeting, Council passed the following two (2) motions;

### **MOTION 7602**

Moved           Cr SC Carter  
Seconded       Cr GH Sanderson

That in the interest of balance and informed choice, WALGA be requested to invite a speaker from the State Government to present the "No Case" for Constitutional Recognition of Local Government at the next round of zone meetings or conferences.

**CARRIED 9/0**

### **MOTION 7603**

Moved           Cr WM Dinnie  
Seconded       Cr KL Carter

That the Chief Executive Officer write to the Minister for Local Government requesting a State Government response to the Australian Local Government Association document "The Case for Change"

**CARRIED 9/0**

## Comments on the "No Case":

It is already well documented that the Shire of Dalwallinu does not support the Constitutional Recognition of Local Government in the Australian Constitution. Local Government is already recognised within the Western Australian Constitution.

It is essential, in a Federal System of government, that the roles and responsibilities between the States and Commonwealth are divided. The division of power within the Federal System is one of the checks and balances necessary, and historically validated, to reduce the risk of the misuse and abuse of political power; especially financial power with strings attached. While “THE CASE FOR CHANGE” acknowledges most of the tax paid goes to the Federal Government, the proponents do not seek to address the downside of the fiscal imbalance that has extended beyond tipping point.

It is this imbalance that enables the Commonwealth to use its financial muscle to extend its influence well beyond the limits of a sustainable Federal System. It is moving persistently in the direction of a Unitary System where the central government has the power to enable it to use state, regional or local government as subordinate administrative arms.

**Carmen Lawrence, former WA Labor Premier 1990-1993**

“The real problem is the steady loss of state revenue-raising capacity, which has been going on since Federation and was accelerated with the introduction of GST.

All the states are now very dependent on the Commonwealth for funds and are, therefore, under increasing pressure to comply with Commonwealth policy initiatives in areas like education and health, which are strictly state responsibilities. The states run the risk of becoming branch offices of the Commonwealth Government.

Part of the problem is both major parties have shown themselves to be centralists and there has been very serious debate about the downsides of the trend to a single, national government.”

The Sunday Times

May 29, 2011

Decentralised Local Government is close, responsive and more accountable to the needs of local communities; whereas centralised government becomes more remote, less responsive, less accountable, and like all government, not immune from corruption.

Especially at a federal government level in Australia, there’s been a level of denial on both sides of politics and in senior levels of the public service for a long period of time that somehow the federal government is better, that it doesn’t have corruption risks and corruption problems.

Professor A.J. Brown

The World Today with Eleanor Hall

Thursday, December 20, 2012

Continuing scandals involving corruption at a federal level raise serious questions about why politicians on both sides of politics will not follow the states and establish a national anti-corruption commission.

Bob Bottom

The Weekend Australian

December 29-30, 2012

Questions need to be raised as to what are the real intentions of the drivers of the “Yes Case” when their political rhetoric preaches localism, empowerment, embracing the principle of subsidiarity, and reform as the entrée to regional cooperation and governance. Is the intention the amalgamation of Local Governments into Regional Government based on boundaries similar to the Federal Government agency, Regional Development Australia?

### Comments on the “Yes Case”

ALGA’s position on the Federal System is explained in the publication *Federalism and Regionalism in Australia – New Approaches, New Institutions?* Paul Bell, former President of ALGA, is the author of Chapter 11: *How Local Government Can Save Australia’s Federal System* where he raises the question: “So, how can we in local government address our lack of solid, regional governance arrangements?” However, the pertinent question that is unsubstantiated is where is ALGA’s evidence that regional governance arrangements can save Australia’s Federal System when the cause of the illness is untreated – namely the increasing shift in the balance of power and influence from the States to the Commonwealth?

The content of the ALGA letter by the current ALGA President highlights further questions and uncertainty as to the true intentions and consequences of Constitutional Recognition in the Australian Constitution. These questions need to be answered satisfactorily by the proponents of constitutional change. The ALGA letter directs Councils to reinforce their submissions with a number of requests; for instance:

Reinforce that your council supports an amendment to Section 96 of the Constitution so that it would read: “Parliament may grant financial assistance to any state **or local government body formed by or under a law of a state or territory**”;

An examination of the ALGA campaign pamphlet “THE CASE FOR CHANGE”, and other documents produced by the proponents, reveals significant word and punctuation differences in the proposed amendment to s96. This inconsistency alone raises concern about the validity and credibility of the “Yes Case”.

In the version of s96 in “THE CASE FOR CHANGE” there is a full stop after the word “territory” suggesting there are no other relevant words in the present s96 or the proposed amendment to s96. This is untrue and must raise the question as to why the important words “on such terms and conditions as the Parliament sees fit” have been excluded.

The “Expert Panel on Constitutional Recognition of Local Government Final Report December 2011” reads:

the Parliament may grant financial assistance to any State *or to any local government body formed by State or Territory Legislation* on such terms and conditions as the Parliament sees fit.

Furthermore, the Western Australian Local Government Association (WALGA) publication, "COUNCILLOR*direct*" Issue #49 has another version:

The Expert Panel proposed an amendment to s96 of the Australian Constitution as follows (proposed new words in italics):

*"The Parliament may grant financial assistance to any State or to any Local Government body formed by State or Territory Legislation on such terms and conditions as the Parliament sees fit."*

Local Government is an administrative arm of State Government and the expectation is that the due process of decision making has procedural integrity, such as full disclosure of important information. Information on the consequences of Council decisions is essential, whereas non-disclosure is reprehensible, particularly on a referendum where it is prudent to be vigilant. Could supporting the "Yes Case" expose Councillors to accusations of negligence because they have not acted in the best interests of their community?

For example the Expert Panel Final Report states in the section on "State and Territory attitudes":

The Tasmanian Government did not provide a formal comment on the constitutional recognition of local government as it 'did not wish to comment on any proposals until such time as a final form of amendment is available for review'.<sup>37</sup> The basis for this position is the potential for unintended consequences since 'even minor changes to the Australian Constitution can have significant consequences for the nature of our Federation or how the Constitution is interpreted'.<sup>38</sup> ...

Questions need to be raised when it is claimed in "THE CASE FOR CHANGE" that:

Local government, in seeking recognition, does not seek to break or change the relationship between itself and the State and Territory Governments.

This claim is unbelievable when checked against the intention of Constitutional Recognition described in the final report of the Systemic Sustainability Study for Local Government in Western Australia with the title THE JOURNEY: SUSTAINABILITY INTO THE FUTURE:

... There is no acknowledged role for Local Government in the Constitution, and the Commonwealth Government has only been able to influence Local Government through its 'grants' powers. ...

This WALGA document is the key document for change and alleged reform for Local Government in Western Australia by a proponent of the "Yes Case". WALGA argues in favour of Constitutional Recognition to provide the Commonwealth Government with additional power to influence Local Government.

Subsequently the decision on the *Pape Case* and the *Williams Case* challenged the constitutionality of the Commonwealth to make direct payments to Local Government without a specific head of power. "THE CASE FOR CHANGE", advocates direct funding to Local Government, but fails to inform councillors of the consequences and risks associated with a new power in the Australian Constitution to enable the Commonwealth to grant financial assistance on such terms and conditions as the as the Parliament sees (thinks) fit.

Valid reasons are not provided by the proponents as to why s96 grants to Local Government should not be funded through State Governments. This arrangement is more likely to ensure that Local Government remains a decentralised administrative body of State Government, rather than a centralised regional administrative body of the Commonwealth Government. It would in part retain a constitutional barrier to the unnecessary growth of Commonwealth power and intervention into local community issues.

#### Strategic Implications:

- 1) Possible detrimental effect upon the Federal System of Government by increasing the power of the Commonwealth to the detriment of the States.
- 2) Increase in Commonwealth power over Local Government because it will enable the Commonwealth Parliament to grant financial assistance "**on such terms and conditions as the Parliament sees fit**". There will be potential for the Commonwealth to influence Local Government through grant powers into larger Local Governments or Regional Governments. For example, in "BUDGET: STRONGER REGIONS, STRONGER NATION", The Honourable Simon Crean MP, Minister for Regional Australia, Regional Development and Local Government, Minister for Arts on 8 May 2012 stated:

Our goal is to ensure regionalism becomes a fundamental part of Australia's governance.

- 3) Jurisdictional uncertainty and confusion over powers and responsibilities if Local Government is recognised in the both the State and Australian Constitutions.

#### Sustainability Implications

##### *Environment:*

Increase of Commonwealth influence over Local Government on environmental matters as they have the power to legislate on environmental and climate change issues. (See the comments on national interest in economic section).

##### *Economic:*

Increase of Commonwealth influence on economic matters. The ALGA letter requests:

... 'that your council supports the Federal Government having the power to be able to provide funding directly to local government where this is in the national interest;'

How will 'the national interest' be defined, especially if it has an expansionist definition, and will it change the boundaries of responsibilities between Local, State and the Federal Government?

*Social (Community Consultation):*

The Dalwallinu Shire Council has raised the issue at community meetings where motions have been passed that oppose Constitutional Recognition.

Financial Implications:

The Shire has no specific budget allocation. However, the Western Australian Local Government Association has \$1.1m of public funds to campaign for the "Yes Case", but no budget allocation for the "No Case".

Conclusion:

The Shire of Dalwallinu does not support the "Yes Case" as documented by the Australian Local Government Association in the pamphlet titled "THE CASE FOR CHANGE", or the recognition of Local Government in the Australian Constitution, for the following reasons:

1. Local Government is already recognised within the Western Australian Constitution. Dual recognition will cause jurisdictional uncertainty and a likely further shift in the balance of power and influence from the States to the Commonwealth.
2. The "Yes Case" is misleading and evasive. The intention of the referendum amendment is to provide the Commonwealth Parliament the power to intervene and influence Local Government matters. At the very least the Commonwealth Parliament will maintain its fiscal dominance to achieve its regional governance goals.
3. The "No Case" offers the most appropriate response for the constitutional protection of the Federal System, where power is divided between the States and the Commonwealth, to ensure neither level achieves a monopoly of power. The "Yes Case" will facilitate an expansion of Commonwealth power to the detriment of State Governments.
4. It is reasonable to suggest that some influential proponents of the "Yes Case" have a goal to ensure regionalism becomes a fundamental part of Australia's governance. A new funding power is likely to drive the amalgamation of Local Government, irrespective of whether it is voluntary or compulsory.
5. Australian voters have been vigilant in rejecting Constitutional Recognition of Local Government in previous referendums in 1974 and 1988.



# Regional Government: Potential Threat to Federal System of Government

## -A Report to the Shire of Dalwallinu-

Cr Robert Nixon

President

### Executive Summary

The Hon G M (John) Castrilli MLA, Minister for Local Government; Heritage; Citizenship and Multicultural Interest, has advised in a letter dated 7 December 2009 to the Shire of Dalwallinu, that he has;

*...determined that the optimal reform option for your local government is to engage with neighbouring local governments to form a Regional Transition Group....for transitioning several local governments into a single entity by 2013....under a formal no opt out provision between participating local governments...*

His *formal no opt out decision* is in direct conflict with the conclusions of the Shire's September 2009, Local Government Reform Submission. Community consultation confirmed that the Shire's residents were strongly opposed to amalgamation and that potential service and cost benefits could not be identified.

As no valid reasons have been identified for his ***formal no opt out decision***, this background report:

- Describes the consequences for the municipalities in the Western Australian Mid West, the first municipalities to embrace regionalism, and how amalgamations are not entirely voluntary.
- Explains the long term agenda behind Local Government amalgamations and the role played by Local Government Associations in promoting the replacement of Local Government with Regional Government; using dubious information, questionable methods and taxpayer/ratepayer funds.
- Provides critical information on the move to establish a centralised Unitary System of Government with Regional Governments as administrative arms.



- Defends the vital role of Local Government in our Federal System of Government and why the division of power is necessary.
- Raises many engaging questions on the agenda's impact on local communities and the future integrity and quality of Local Government. Provides some answers; while leaving the answers of other questions for councillors, the community and authorities on constitutional matters.
- Challenges councillors and the community to consider the consequences of Local Government amalgamations and regionalism, and then make their position known to Members of Parliament.

## Introduction

Local government is recognised as the level of government closest to the people, and therefore best to administer local matters. It has been described as the cradle of democracy. Local government serves local needs more effectively because of the diversity of the community of interest found within the boundaries of the States. The policy of the Western Australian Government and Western Australian Local Government Association (WALGA) to amalgamate Local Governments into *Regionalised Local Governments*, or *Regional Governments*, preferably having the same boundaries as State and Federal administrative agencies, is likely to have far reaching implications for our *Federal System of Government*. Most Councillors seem unaware of the threat posed is due largely to the fact that WALGA has not been forthright in explaining the long term strategic implications of their *Systemic Sustainability Study* reform agenda documented in *The Journey: Sustainability Into The Future (SSS Draft Report)*. This agenda in the completed document, (*The Plan*), was overwhelmingly endorsed at a State-wide Forum of Council delegates on 15<sup>th</sup> September 2008. *The Plan* to reform Local Government is in fact an agenda that will deform decentralised Local Government. In a strange twist of fate the most decentralised tier of Government voted for its demise, while assisting the most centralised tier of Government to control its destiny.

## **Democracy: From Cradle to Graveyard**

*There are two universally accepted golden principles which should determine local government boundaries: the boundaries should be small enough to capture a true “community of interest” and civic engagement; yet large enough to be financially viable.*

*The recent amalgamations in Queensland seemed to have ignored or distorted these principles..... In Queensland local government is now in the graveyard, not the cradle, of democracy.*

-The End of Local Government, Professor Kenneth Wiltshire, 01 September 2007.

## How Voluntary Are Local Government Amalgamations?

1. The Mid West Region in Western Australia is the area that has seen the most movement towards amalgamation of Local Governments. As explained in *The Plan*, 1.1 Background: *The Northern Country Zone of WALGA held its AGM/Conference in March 2005 on the theme 'Amalgamate, Cooperate or Disintegrate'*. The threatening theme actually foretold of the Zone's subsequent journey down the regional road of; *cooperate to amalgamate*; then *disintegrate*, in order to establish regional government groups around the regional City of Geraldton. *Regional Local Government* or *Regional Councils* are established under The Local Government Act 1995. Within the region there is the Batavia Regional Organisation of Council (BROC) and the Mid West Regional Council (MWRC). Already the Shire of Greenough has amalgamated with the City of Geraldton in the BROC, to become the City of Geraldton-Greenough. This could be followed by the proposed amalgamations of the Shires of Chapman Valley, from the BROC, and Mullewa, from the MWRC, into the newly established City of Geraldton-Greenough. As the Shires of Mingenew, Morawa, Perenjori and Three Springs, from the MWRC, have also decided to amalgamate there has been a meeting of CEO's to discuss BROC merging with the MWRC. If this Regional merger eventuated, then the regional boundaries of the WALGA Mid West Zone, the State Government's Mid West Development Commission, and the superseded Commonwealth Area Consultative Committee (now Regional Development Australia), would have common boundaries. This concurs with WALGA's intentions:

*The effect of this alignment is that the regional focus will create a catalyst for the engagement of more coherent planning processes between the three spheres of government. (9. The Regional Model, Page 182, SSS Draft Report)*

On face value this may sound reasonable and benign; except once the Commonwealth Government funding trap door is temporarily opened it can then be closed by the Canberra funding controls over Local Government.

A presentation of information to the BROOC and MWRC on Local Government Minister, Hon. John Castrilli's vision of *Regional Councils* in the future has been suggested. (MWRC December 2009 agenda item) At the State level *Royalties for the Regions* Funding will allocated, in increasing proportions, through *Regional Organisation of Councils* (ROCs).

At a Commonwealth level it is intended that a greater percentage of funds will be dispersed through *Regional Councils* rather than Local Government. There is nothing voluntary about *Local Government amalgamations by the funding whip*; when it is starved of essential funding capacity, especially when it has to take on additional responsibilities, such as Medical Centres. Expansion of Local Government responsibilities into education and health is being considered. With Main Roads WA, minor works and maintenance has occurred, or is being considered.

How can the structure and integrity of Local Governments control of local matters be maintained if the State and Commonwealth *financial funding whip* is to violate the local ballot box?

In other words, if the community does not want to be part of Regional Government why force it upon them using their taxpayer/ratepayer funds?

## Important Challenge or Potential Threat

2. If this type of *regional local government*, with expanded responsibilities is to continue, it could become a *regional government*. Local control could be removed from Local Government. It has also been called provincial government. It raises a number of scenarios. Will regional government weaken the State Governments as it would take on responsibilities traditionally provided by State Governments? Could there be a threat to State Government jurisdiction over Local Government? Could the Commonwealth's Corporation's power result in the expansion of Commonwealth powers over Local Government when Local Government has trading entities, such as a Medical Centre? Former Australian Local Government Association (ALGA) President, Cr Paul Bell, claims Recognition in the Australian Constitution is one of the most important challenges facing Local Government today. (Western Councillor 17 May 2008.) Is this proposal a threat to the States? Would the result of a "Yes Vote" in a Commonwealth Referendum on Constitutional Recognition of Local Government enable the Commonwealth to achieve legislative powers over either or, or even both local and regional government? Constitutional Recognition of Local Government is a deceptive term as Local Government is already recognised in the State Constitution. With deceptive terms what matters most is what something is; not what it is called:

*What's in a name? That which we call a rose*

*By any other name would smell as sweet;*

Romeo and Juliet (Act II Scene II), William Shakespeare

In cases involving State Vs Commonwealth powers, the High Court has mostly ruled in favour of expanded Commonwealth powers. If this were to happen would Local Governments be controlled by a *Commonwealth Local or Regional Government Act* that prevails over existing State and Territory Acts? Why would advocates of *unitary government* want to abolish State Governments if they could be controlled with ill-gotten legislative and fiscal powers as administrative governments of the Commonwealth?

### **What is a Unitary System of Government**

3. A system of government, where all the states, territory and regional governments are subject to the laws of the Central Government is quite the opposite to our Federal System of government. It is called a Unitary System of Government. A Former State and Federal Member of Parliament, DH Drummond wrote about its dangers in *Australia's Changing Constitution- No States or New States*. His case for *new states* as the alternative to a *unitary system of government*; should be raised in the current debate as the *workable alternative*. At the ALGA National General Assembly in Darwin, November 2007, Professor Cheryl Saunders confirmed that the Whitlam Government 1974 Constitutional Referendum on the Recognition of Local Government was designed to achieve a *Unitary System of Government*. A *Unitary State* is where the tiers of government are governed constitutionally as a single unit. The lower tiers of government can be created or abolished, and have their powers changed by the central government. Take no comfort of the fact that not all unitary systems are dictatorships, because all dictatorships, past and present, that have absolutely centralised political power, are Unitary Systems of Government. In recent years the more frequent use of the term; *Australian Government*, appears to be a *Unitary Government* term that implies that Australia has one central government rather than a *Federal System of Government* with a Commonwealth/Federal Government.

### **Amalgamation Agenda becomes Predatory**

4. It appears that support for genuine Local Government reform in WA, that is improvements in representation and service efficiencies, that provided the initial support for producing the *SSS Draft Report*, has largely evaporated. The State Governments amalgamation policy has broken down into a *predatory amalgamation agenda*, with the tacit support from WALGA. Supporting this agenda at a local level is about as irrational as feeding your mates to the crocodile, in the wishful hope of surviving, without realising you are also on the crocodile cafe menu.

5. During question time at the launch of the *SSS Draft Report* in 2008 the regionalisation agenda was revealed, when it was confirmed that the ‘amalgamation word’ wasn’t used so as not to raise concerns. Furthermore, ALGA News, 07 March 2008, also confirmed the concerns of a regionalisation agenda, when it reported:

***WA plans for regional super-councils*** (as in original)

*The WA Local Government Association has this week unveiled a draft plan for regional councils which would centralise the resources of smaller local governments.*

*A number of smaller local governments would amalgamate voluntarily under the plan, while others would share resources and even chief executives.*

*WALGA President Mitchell said a “regional council plan” could avoid the traumatic process of forced amalgamations seen in other States.*

*“It’s a viable alternative to amalgamation,” he said.*

*“There is this ever-existing overhanging pressure from the State Government and we are very aware we are the last State not to have had forced amalgamation.”*

**The Plan’s Devil is in the Detail**

At the September 2008 the State-wide Forum called to endorse *The Plan* and its 39 Recommendations the overwhelming majority of delegates voted in favour of the agenda. The report has a strong bias towards a Federal control and regionalisation of Local Government. For instance:

*There is no acknowledged role for Local Government in the Constitution, and the Commonwealth Government has **only been able to influence** Local Government through its ‘grants’ powers. (Emphasis added)*

While further on it is stated: *it underlines the importance of the push for Constitutional recognition, to give legitimacy to Local Government in the federal operating context.*

6. On page 10 the philosophy of the authors is demonstrated, particularly with respect to the division of responsibilities between the Commonwealth and the States: *A key assumption is that the question of whether services and infrastructure are delivered by Local , State or Commonwealth Governments is largely irrelevant to the wellbeing of the population in general.* (Emphasis added) *What matters to the community is that services and infrastructure items are delivered in an effective and sustainable fashion. This paper proposes at several points that Local Government may have advantages in some instances in terms of the cost efficiency of service delivery.*<sup>2</sup>

Footnote<sup>2</sup> states: *This relies upon the well established principle of 'subsidiarity' within federal systems of governments, which proposes that the most effective and efficient arrangements are those which services and infrastructure are delivered by the lowest sphere of government while the higher spheres are responsible for funding.*

This is a serious misinterpretation of *The Principle of Subsidiarity* that states: *A community of a higher order should not interfere in the internal life of a community of a lower order, depriving the latter of its functions, but rather should support it in case of need and help to co-ordinate its activity with the activities of the rest of society, always with a view to the common good.*

There is absolutely no mention of *'the higher spheres are responsible for funding'*. If this funding role was accepted as a *principle* by councillors, that justified central government direct payment funding to Local Government by-passing the states, then it would be an endorsement of systemic corruption of *The Federal System of Government* by the Commonwealth Government's *fiscal monopoly*. The misinterpretation could erroneously be used to justify attempts to remove Local Government powers to raise rates.

On page 15 the regionalisation of Local Government objective is discussed in section 4: *Regional Responses to Sustainability Challenges*. One of the challenges included in a shared services list is the previously raised *Local Government trading entities*.



In his essay: *Thawing the frozen continent*, (Griffith REVIEW), Professor George Williams, who is not a supporter of the decentralised Federal System of Government, wrote:

*High Court decisions and canny prime ministers from John Curtin to John Howard transformed the system. Australia now has one of the most centralised federal systems of government in the world. The states are shadows of their former selves, rarely able to check Commonwealth power. The High Court's 2006 decision in the Work Choices Case exacerbated the situation: the Commonwealth can now pass laws in any field which corporations operate. As most business is done by corporations, the potential reach extends almost everywhere goods and services are supplied.*

### **Taxing Powers that Distort the Division of Power**

7. *The Plan* is misleading because it endeavours to promote permanent acceptance of central government funding for Local Government, without emphasising the resulting loss of local government control over local issues caused by central government bureaucratic intervention. The Commonwealth has progressively usurped the taxing powers of the states and expanded its powers over state issues. This is a violation of the *intent, spirit and implied limitations* of the Commonwealth's powers in the *Commonwealth of Australia Constitution Act 1900*. It is a violation that is depriving future generations of their Constitutional protection, provided by a Federal System, from the monopoly of power. The fact that the Federal system has been substantially disassembled means it requires reassembly; not further deformity or replacement. It is not justification for a centralised unitary system with regional governments. Ideally State Governments need to have their income taxing powers re-instated to enable them to provide funds to Local Government. This action would largely address the *fiscal monopoly* of the Commonwealth that has enabled it to control by varying degrees, the policies of the lower spheres of government, by allocating a portion of their grants conditional upon compliance to Commonwealth Government policy.
8. Local Government is recognised in the *Western Australian Constitution Acts* and therefore the parliament of Western Australia has the power to make laws with respect to Local Government, rather than the more distant Commonwealth Government in Canberra.

## **The Plan Sidelines Decentralisation Efforts**

9. Why did council delegates overwhelmingly endorse the report? Are the paid promoters of *The Plan* concerned about the wasted voluntary time and effort that has been inflicted upon councillors in the regionalising amalgamation process? Should WALGA re-allocate their time to constructively assist councillors promote policies to achieve decentralised development, and a larger proportion of WA's population residing outside the over urbanised Perth metropolitan area, particularly the Goldfields, Kimberley, Pilbara and Wheatbelt Shires? A review of income tax zone rebates, overwhelmingly endorsed by delegates to WALGA and ALGA Assemblies, seem to have been forgotten together with its objective to decentralise population in rural and remote Australia.
10. Local government is the most decentralised tier of government. It often nurtures the best qualities of community service and representation where councillors essentially volunteer generously of their time and effort for the common good of the communities they represent. Unfortunately these qualities could be eroded as WALGA and ALGA have a political bias towards centralist philosophies that promote larger regionalised local government. The likely result will be higher payments to councillors, with more party political allegiances.

## Signpost Missing on Regional Road

11. Beware of speakers who preach the virtues of Local Government, but advocate the need for regionalism. For example, a careful reading of some ALGA speeches exposes their modus operandi of *preaching* the virtues of 'thinking locally' before *promoting* the centralist view of 'acting regionally'. For instance: *How local government can save Australia's federal system*, Cr Paul Bell, President, Australian Local Government Association, 8 May 2006, Sydney. (Speech at the *National symposium on federalism and regionalism in Australia: New approaches, new institutions?*) In other words, sow the seeds for increased regionalism to achieve bigger local government and more Federal involvement. ALGA Agendas have many motions that promote greater Federal involvement in Local Government and un-balanced choice of guest speakers that promote that objective. Even to the extent of the Federal Government's agenda on man made climate change. At WALGA meetings dissenting views on these issues are not welcome or appreciated. Why are they so intolerant to opposing views? Is it because decentralisation can accept diversity, whereas centralisation demands conformity. At a council level opposing view can often contribute to better policies. With the assistance of *standing order* debating procedures those portions of opposing views accepted by the majority of Councillors, are included in adopted motions. The growth of party political alignments in local government can destroy the good will and objectivity necessary to produce the appropriate policy decisions for the community.

## ALGA's No to "No Case"

### To Silence Opposition on Constitutional Referendum

12. Extracts from a summary paper circulated amongst councillors: *The politics of amending the Constitution* by Scott Bennett following ALGA's Local Government Constitutional Summit in Melbourne in December 2008.
  - *Opponents of the proposal are likely to say that our system has operated perfectly well since 1901 without this provision. Local government needs to persuade the Government that it is an appropriate change to be made in the early 21<sup>st</sup> Centaury.*
  - ***(b) The opposition must be persuaded that such an amendment is worth supporting** (emphasis as in original) This might seem obvious, for the **absence of a formal No statement** (emphasis added) in the brochure given voters would increase the amendment's chances greatly. However, it can be very tempting for an opposition to seek to defeat a proposed amendment, preferring to embarrass the government than to fight for the acceptance of constitutional change-even if it has supported it previously. So, local government must to keep the Opposition sympathetic to the cause, from now until referendum day.*
  - *If in the local government case, opponents of the proposal are able to plant seeds of doubt in voters' minds, then it would be much more difficult to have a change approved than if it appeared safe and non-threatening.*
  - *Local government must seek to avoid having any public figures – such as Premiers-making claims that the local government proposal will weaken our system of government.*
  - *Amendment opponents very often distort the arguments and exaggerate the dangers, with the aim of frightening the voters.*

Where is the justification for spending ratepayer's funds that seek to deny future referendum voters the opportunity to be informed on whether alleged non-threats are potential threats; distorted arguments are valid arguments; and exaggerated dangers are genuine dangers? (Scott Bennett's claim that the constitutional amendment opponents, *exaggerate the dangers*; is in fact an acknowledgement of the existence of the dangers present when power is centralised.) Previously at a ALGA(Darwin) and WALGA(Perth) Conference, Council delegates voted decisively in favour of a Commonwealth Constitutional Referendum after hearing the Yes and No Cases by professional actors. This contrasts with Local Government due process where agenda items provide comprehensive information including the strategic, sustainability and financial implications. Community Consultation is included in the sustainability implications. This is to enable informed debate prior to voting is based upon the validity of the information provided in the agenda or from Councillors. However, constitutional recognition at the Local Government level was seen as an obstacle to regionalism. Council delegates voted to delete the listing of all member Local Governments from the WALGA Constitution, as many would cease to exist when amalgamated into regional units.

13. Do some promoters of a two tier *unitary system*, advocate replacing state governments with regional governments?

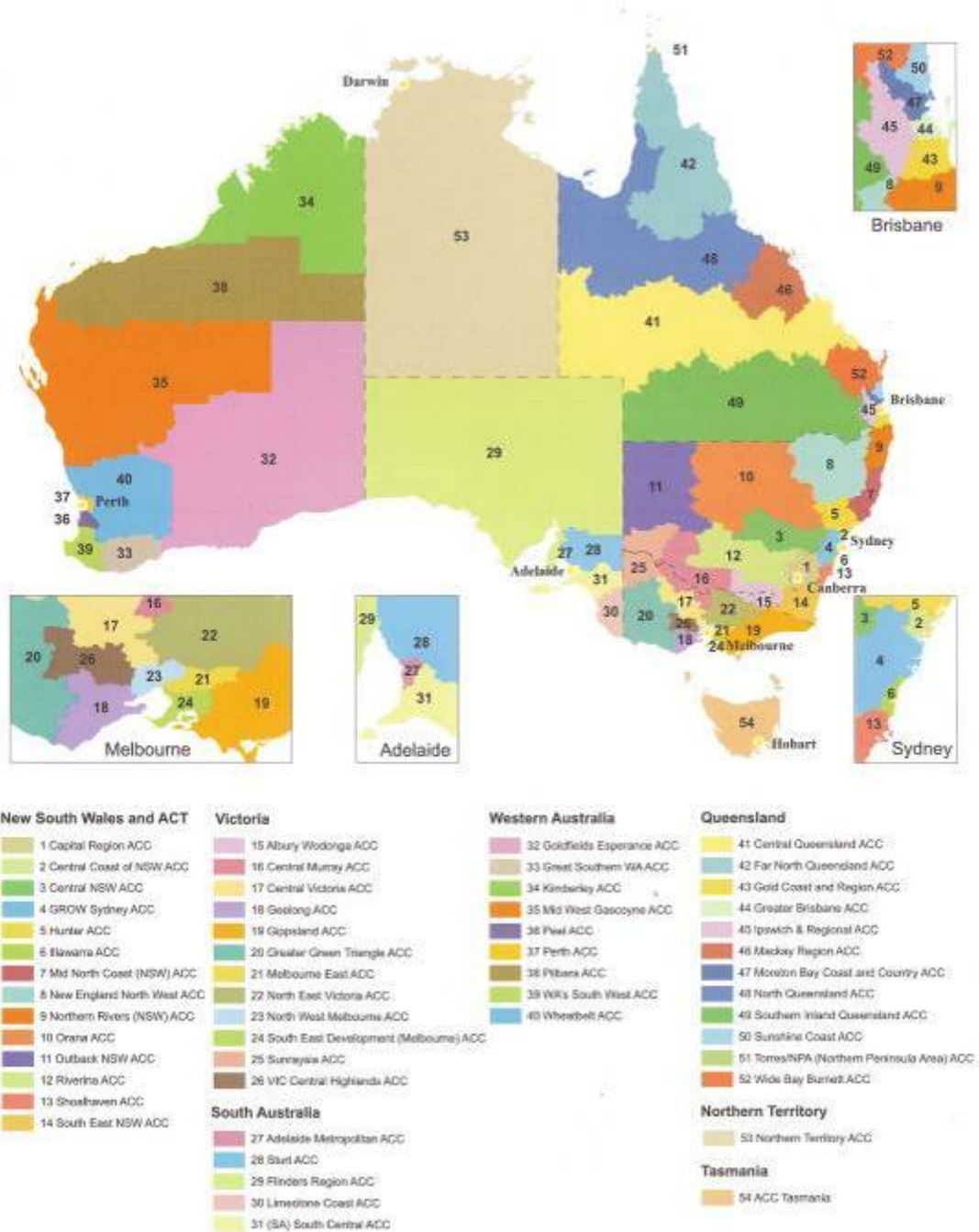
Paul Kerin, in *The Australian*, 29 August 2007, in an article- *Abolishing state governments would save \$30bn by slash-* overtly promotes a two tier system without State Governments. Therefore it would be a *unitary system* without the present division of power between state and commonwealth governments. The essence of his case is as follows: *We live in one of the most over-governed nations on earth. Keith Suter once estimated that we have one politician per 930 electors.....Our three-tiered federation takes 700 governments (one national, two territory, six states and 691 local)....* He omits to mention many councillors are essentially expense paid only volunteers and provide valuable community representation. Often on the receiving end of the lengthy processing time problems caused by State and Federal Government bureaucratic laws and regulations administered on their behalf by Local Government.

## **Why Replace States with 40-60 Regional Governments**

The article continues: *Writing in the Australian Journal of Public Administration in 2002, the University of Canberra's Mark Drummond concluded that abolishing states and moving on to a two-tiered national-local system (with the federal government taking over all state functions) would save over \$20billion in public expenditure annually. As we may not want the federal government to get that big, Drummond has also estimated that the two-tier system in which the abolished states' functions are divided between the federal government and 40-60 regional governments (with some local governments remaining where necessary, such as areas with low population densities) would save at least \$15billion....*

Further on: *The extent to which council activities exhibit economies of scale is a controversial subject amongst economists. The University of New England's Brian Dollery has been a perceptive critic of the "bigger is better" justification of amalgamations in other States. However, Paul Kerin claims that extra responsibilities will solve the problem: Expanding local governments as part of a package to get rid of state governments is enormously attractive. Beefed up local/regional governments could efficiently take on activities (such as policing and fire-fighting) while being more responsive to local customers than remote state governments can be.*

## Area Consultative Committees



*Sourced from an ACCs publication: July 2007*

*The above map shows how the Commonwealth Government has divided the continent into 54 administrative regions with Area Consultative Committees (ACCs). During Howard's term as Prime Minister, the ACCs distributed funding for Regional Partnerships programmes. Now under Prime Minister Rudd the regional programme is called Regional Development Australia.*



## **Decentralisation is Crucial for Development**

14. Unfortunately during the debate on amalgamations to achieve regional consolidation of Local government the case for new states has not been raised as an alternative. Western Australia could be called a demographic disaster, because of the problems that frequently result from lack of policy and administrative decentralisation. In WA 75% of the states population resides in the Perth metropolitan area, where most of the state government administration resides and works, to serve a state that occupies one third of Australia's land mass. WALGA is not providing an example of decentralisation, with all staff based in its central office in Perth. The increasingly dysfunctional WA health and educational services would certainly benefit from a healthy dose of enlightened administrative decentralisation; preferable into new states created within the existing State boundaries of WA under the Chapter VI provisions of the *Commonwealth of Australia Constitution Act 1900*, thus maintaining the integrity of the *Federal System*.

## **The Division of Power is Essential**

- *Power tends to corrupt, and absolute power corrupts absolutely.*  
- Lord Acton
- *Unity in Diversity. The decentralization of power under a federal constitution gives a nation the flexibility to accommodate variations in economic bases, social tastes and attitudes. These characteristics correlate significantly with geography, and State laws in a federation can be adapted to local conditions in a way that is difficult to achieve through a national government.....*  
- Ten advantages of a Federal Constitution, section 3. Accommodating regional preferences and diversity, Professor Geoffrey de Q. Walker



## Why and How Political Power is Divided

15. Human history has many examples of corruption when the checks and balances of divided power are progressively dismembered and replaced by unitary system of government where power is centralised. The Federal system divides power and responsibilities between the States and the Commonwealth. The third tier, local government is established under the constitutions of the States and is a *constitutionally recognised tier of government*. Therefore there is a *vertical division of powers* between the three tiers of Government.

At the Commonwealth and State level there is a *horizontal division* of power; called *the principle of the separation of powers*. Here it is divided three ways; the *legislative* to make laws on policy, the *executive* to administer laws and carry out the business of government, and the *judicial* to administer justice and determine disputes according to the law. In passing, the current debate on the role of the High Court on the issue of *judicial activism*, and a proposed *Bill of Rights*, is also a *separation of powers* issue that challenges the legislative power of the Commonwealth Parliament. Should *representative government*, that is parliament, or alternatively the courts, be the guardians of *Rights*, including those rights that are regarded by some, as dubious rights?

16. In the Commonwealth and State Parliaments, except Queensland, the *legislative* has further checks against the abuse of power with Upper and Lower Houses of Parliament. This is called the *bicameral system* where laws are made with two different sets of Parliamentarians, who represent a different set of electorates over a different geographical area. Both Houses have non concurrent terms of tenure designed to ensure parliamentarians are not subject to intimidatory pressure to pass laws against their will under threat of an early or untimely election. So at a *legislative* or policy level, *power is divided* between lower and upper houses. The Northern Territory Government, with a *unicameral system*, has only one house of parliament without the legislative checks of an upper house to review legislation. It relies on a substantial Commonwealth funding package and hence considerable administrative intervention. How can the Northern Territory develop without the necessary decentralised components of a State Government, working correctly as part of a federal system? The Queensland Government with a unicameral system, a system supported by promoters of the unitary system, moved swiftly to amalgamate municipalities without the legislative checks of the braking system provided by an upper house. Kenneth Wiltshire explains the result: *However, the most outrageous element of this whole exercise is the trampling over of democratic rights and civil participation. One would have to look to the worst fascist or communist regime to find a parallel for such an action, an action that forbade local authorities from consulting the people or conducting a referendum.* (The End of Local Government) Surely this is a timely warning that if you start dismantling the checks within the Government tiers of the federal system, the abuse of power can strike representative government with the fury of a tornado. A few insightful local government officers took note of the fact that for ALGA, it was back to business as usual, after shedding a few dramatic tears over the plight of regionalised Queensland Local Government.

## Small is Beneficial

17. Even at a local government level power is divided, between the policy and administration arms. *Council adopt motions and local laws on policy; and administration implements and administers motions and local laws.* If Council chooses to adopt the committee system as a governance mechanism; *power is divided* further within the policy arm, with policy developed and reviewed between committee and council meetings with different membership combinations. The process can be used to access more information and consult the community between the development and final adoption of a particular policy. Disrespect for community views in small local government usually rebounds with retribution. Hence Local Government has been recognised as the training ground for many parliamentarians. With the push for fewer Local Government councils and hence councillors, plus the influence of party politics in local government, there will be an inevitable corrosion of councillor goodwill and dedication to service. Will *fair and equitable access to adequate representation* for remote communities, with large electorates, be eroded by the misnamed *one vote one value* slogan?

## Follow Representative Government Principles

18. The superficial argument that Australia has too many governments and too many politicians is a furphy. Why? The success of good government is not measured solely by the cost of governance or the quantity of laws passed by parliaments, but the quality of *representative government*; and hence the quality and adequacy of its laws and the respect of those laws have as being adequate to protect a stable society. Why put a monetary cost on the Federal System without putting a balancing monetary cost, or an assessment upon the real problem of too many bureaucratic laws and regulations that restrict freedom, frustrate due process with unnecessary delays, and restrict decentralised development. Too many laws, particularly those that restrict the freedom of people to act responsibly, can be counter-productive by festering disrespect for *the rule of law*, resulting in corruption and a progressive breakdown of *law and order*. The essential prerequisite for free society with *representative government* is responsible people who respect *the rule of law*, not a myriad of laws that restrict freedoms by *the tyranny of the law*. *The tyranny of the law*, found often in the *unitary system of government* is the problem that the Federal System seeks to prevent, by decentralising government and dividing power, as already explained, between the tiers of Government and within the tiers of Government by *the separation of powers*.
19. Councillors are often the victim of public criticism due to snail pace progress of development and planning issue. It has been estimated that local government has to comply totally or in applicable parts, with over 500 laws. Is the role of parliaments to be a manufacturing production line for laws that impede efficient, timely, and more affordable government services? Why not a debate on promoting improved community values with responsible behaviour requiring fewer laws; rather than more rights without responsibility for the consequences, that in turn creates demands for more laws?

20. Former Premier Richard Court said in one of the Vista Public Lectures that *it is critical that no one level of government within our Federation has too much power*. During his term as Premier, he expressed concern for future consequences of 60 Area Consultative Committees (ACCs) proposed for regional areas across Australia. .... *a knock-down row erupted when the Premier of Western Australia Richard Court attacked the idea, claiming it would be derelict to hand resources direct to regions instead of to the state governments, which were the logical vehicle for managing regional development. Court had a very heated exchange with the then ALGA national president, Peter Woods, a staunch and progressive advocate of the Canberra plan.* (ABM, JANUARY 1995)

It is of considerable concern that councillors who participate in the most decentralised tier of government, closest to the people, are being persuaded or manipulated, in the quest for the gradual dismembering of the Federal System, by demanding more Federal involvement. This is particularly evident at the Australian Local Government Association General Assemblies. The Commonwealth's dubiously gained *fiscal monopoly* often understated as a *fiscal imbalance*; is not of the States making. Rather it is because of the Commonwealth's relentless quest for a monopoly of power, with ample assistance from the High Court. The Commonwealth is not immune from being an efficient factory like production line for manufacturing laws, many of which overlap traditional state constitutional responsibilities.

### **Duplication by the Commonwealth of State Responsibilities**

*Estimates of the annual cost of administrative duplication Australia wide vary from \$10 billion to double that figure-*

Joe Poprzeczny, *Western Australian Business News*,  
October 29 -November 4 2009

## 21. Conclusion

Local Government is being mobilised to endorse and promote a regional government agenda by the Western Australian and Australian Local Government Associations at ratepayers and taxpayers expense. Are WALGA and ALGA representing the interests of genuine decentralised Local Government? Councillors are well advised to ask themselves what will be the impact on small communities, particularly if regional government administration is progressively centred further away. What will be the political cost in terms of the quality of representation under a centralised unitary system with regional governments, if the regional government agenda of *The Plan* is implemented? Important questions on the implications this agenda require satisfactory answers. This agenda includes the misnamed and deceptive Constitutional Recognition of Local Government at the Commonwealth level. What impact will regional government have on progressively dismantling our Federal System of Government? This would become a problem if regional governments evolve into the administration arms of the central government.

**The challenge is to make your position known to Members of Parliament before it is too late.**

Listen to a lesson from history. A few influential Australians promoted unashamedly the rise to power of Robert Mugabe to Prime Minister of Zimbabwe with the catch phrase of *majority rule*. The result is a *unitary system of government by minority rule* with the very worst abuses of power.

*Of all checks on democracy, federation has been the most efficacious and the most congenial.....The federal system limits and restrains the sovereign power by dividing it and assigning to Government only certain defined rights. It is the only method of curbing not only the majority but the power of the whole people.*

- Lord Acton. Quoted from *THE ROAD TO SERFDOM* by Friederich A. Hayek



## Jean Knight

---

**From:** Stuart McAlpine <stuartmcalpine63@gmail.com>  
**Sent:** Wednesday, 7 December 2022 10:24 AM  
**To:** Jean Knight  
**Cc:** Cr Keith Carter; Cr Steven Carter  
**Subject:** State Government's amalgamation/regionalisation agenda

Hi Jean,

I would like to express and opposition to the State Government's amalgamation/regionalisation agenda.

I am against a reduction in number of elected members reduced to 5-7. It is important that we endeavour to get a broad representation on council. This enables for an opportunity for more people to be involved in local government and share the work load. It allows for better succession for key future roles and a diversity of opinion and skills. We have a strong Shire and I would not like to see numbers reduced whilst we have will representation.

I am also concerned the Shire will be forced to amalgamate. Such decisions should always be reached by a consensus.

Kind regards,  
Stuart McAlpine

McAlpine Farms  
PO Box 26,  
Wubin WA 6612  
Mobile 042 764 2082  
[stuartmcalpine@bigpond.com](mailto:stuartmcalpine@bigpond.com)  
ABN 51 166 998 477



*We acknowledge the traditional custodians throughout Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures; and to Elders past and present.*

### 9.4.3 Unbudgeted Expenditure – Electric Vehicle Charging Station

<b>Report date</b>	20 December 2022
<b>Applicant</b>	Shire of Dalwallinu
<b>File ref</b>	PE/139 – Personnel File
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Jean Knight, Chief Executive Officer
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting requirements</b>	<b>Absolute Majority</b>
<b>Attachments</b>	Nil

#### Purpose of Report

Council is requested to consider unbudgeted expenditure for the supply and installation of an Electric Vehicle (EV) Charging Station in Dalwallinu.

#### Background

At the recent LGPro Annual State Conference attended by the Officer there was a session with a guest speaker from the RAC.

He was discussing all the projects that the RAC have been involved in. He displayed on the screen the map below showing EV stations associated with the RAC:



The first obvious thing was that there was no ability for an EV user to head north to the Shire of Dalwallinu as there were no charging stations. If the future of vehicles is heading down the electric pathway perhaps we need to consider EV charging stations to be able to attract tourists with EV's to our Shire.





On further investigation it was found that Synergy and Western Power are working with the State Government to create Australia’s longest EV charging network. The network is proposed to run from Kununurra to Esperance and Eucla and include the installation of up to 98 EV charging stations across the State by early 2023.

## Western Australia Electric Vehicle Charger Map

Intended charging station locations for the State Government’s EV charging network.



As you can see from the map above, there are no stations planned for the northern wheatbelt.

Most EV’s can only travel 450-500kms without having to re-charge. This does not make it possible for an EV to travel to Dalwallinu and return to their home. By installing an EV charging station, this provides the ability for travellers to visit Dalwallinu for a day trip or an overnight stay with them being able to re-charge and return home.

### Consultation

Councillors (13 December 2022)

EV Providers

RAC

### Legislative Implications

State

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

### Policy Implications

Council Policy 3.5 Purchasing



## Financial Implications

Funds for this project have not been included in the 2022-2023 budget. However, there is available funds from the additional Federal Assistance Grants (FAG) that the Shire received. Indicative quotes received indicate a cost between \$45,000 - \$58,000 plus annual software charges.

## Strategic Implications

Nil

## Site Inspection

Site inspection undertaken: Not applicable

## Triple Bottom Line Assessment

### Economic implications

The availability of an EV charging station in Dalwallinu provides an opportunity for EV owners to travel to Dalwallinu knowing that they can re-charge and return home. This may provide economic spin offs to local businesses, as this will encourage EV owners to travel to the Shire of Dalwallinu especially during the wildflower season, whereas currently these EV owners are restricted.

### Social implications

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

### Environmental implications

Most electric vehicles do not emit carbon dioxide emissions, which helps to reduce air pollution.

## Officer Comment

### Charging Station Size

Initial enquiries discovered there were two types of EV changing stations, floor mounted and wall mounted.

First quotes obtained were initially for a 22kW station however that size is too small, see below.

### **DC ultra-rapid charge**

up to 350kW

**400km** /15 minutes

### **DC fast charge**

up to 50kW

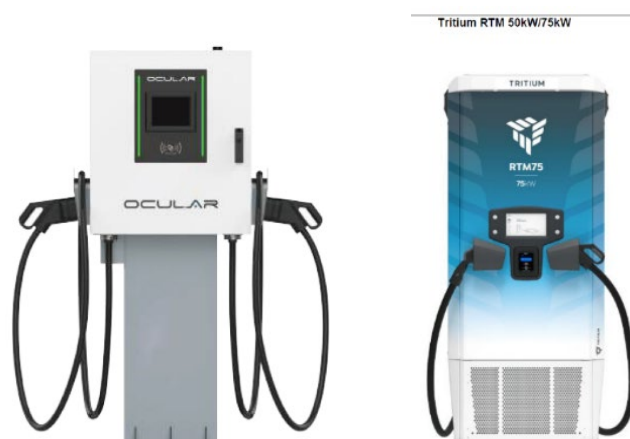
**60km** /15 minutes

### **AC slow charge**

up to 22kW

**30km** /15 minutes

Prices have since been investigated for a DC fast charge (between 50-60kW). This size would suit our requirements.



*Examples of DC fast charging stations*



### Proposed Location

With the back section of the town hall being removed, this could provide a perfect space for one floor mounted EV charging station.

### Charging software

Depending on which company is chosen. One company uses the Exploren software and another uses Chargefox. There is an app that users load onto their phone. This app will show where EV stations are. The app is also used to access the EV stations for refuelling.

We enquired about safety of the vehicle whilst refuelling. The charging station and the app sync together so that the only way the cable can be removed from the vehicle is when the user has completed the transaction via the app.

### Benefits

- Ability for EV users to visit Dalwallinu in the knowledge they can re-charge and return home
- Ability for users on the charging platform to see Dalwallinu as a destination with re-charge facility
- Ability to include in all our tourism advertising brochures
- **Opportunity to be one of the first northern wheatbelt Shires with EV stations**
- Good use of space for the rear of the town hall

### Revenue

The average price being charged for recharging is between 55-60c per kilowatt. The Shire currently pays:

- On Peak – 38.08c per Kw
- Off Peak – 13.67 per Kw.

An article published in 'The West' on 7 December 2022, indicated that two in three Australian drivers would like to hire an electric vehicle before buying one. The study by car rental firm, Hertz, also found more than half the driving population was considering an electric car for their next vehicle. The purchase price, **availability of public chargers** and a lack of knowledge was holding them back. Electric vehicles represented just 3.3% of new car sales in Australia as of September, though November sales figures show the rate had risen to 4.7%.

Should Council support the proposal, the Officer will issue a Request for Quote to enable quotes received to be assessed against selection criteria. One company has advised that there is currently a 6-8 month lead time on their charging stations.

It is the Officer's recommendation that Council approve the unbudgeted expenditure (to a maximum of \$58,000) for the supply and installation of an Electric Vehicle Charging Station to be located at the rear of the Dalwallinu Town Hall. The maximum amount indicated is from one quote that has already been received. Should another quote be less, and it scores well in the assessment matrix, the cheaper option will be awarded which will provide a savings. Given that the lead time may be between 6-8 months, it is advisable to order sooner rather than later so that we can promote for next wildflower season.



## Officer Recommendation/Resolution

### **MOTION 10020**

Moved           Cr KM McNeill  
Seconded       Cr MM Harms

That Council approve the unbudgeted expenditure (to a maximum of \$58,000 ex GST), for the supply and installation of an Electric Vehicle Charging Station to be located at the rear of the Dalwallinu Town Hall.

**CARRIED BY ABSOLUTE MAJORITY 6/0**



1.55pm Mrs JM Knight declared a Financial Interest in Item 9.4.4 and left the meeting.

1.55pm Mr Robert Nixon left the meeting and did not return.

1.55pm Mr Barton Sprigg left the meeting and did not return.

#### **9.4.4 Annual Leave – Chief Executive Officer**

<b>Report date</b>	20 December 2022
<b>Applicant</b>	Shire of Dalwallinu
<b>File ref</b>	PE/139 – Personnel File
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Jean Knight, Chief Executive Officer
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Financial Interest
<b>Voting requirements</b>	Simple Majority
<b>Attachments</b>	Nil

#### **Purpose of Report**

Council is requested to note the dates for the Chief Executive Officer's approved annual leave.

#### **Background**

At the Ordinary Meeting of Council held 20 December 2016, Council authorised the Shire President to approve all future leave requests for the Chief Executive Officer.

#### **Consultation**

Shire President

#### **Legislative Implications**

Nil

#### **Policy Implications**

##### Local

Council Policy 1.19 – Appointing an Acting Chief Executive Officer

#### **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**

As at 9 December 2022, the Chief Executive Officer had forty three (43) annual leave days accrued. This request is for twenty-six (26) days annual leave. At the completion of this leave the Officer will still have twenty-six (26) days of entitled leave.

The Chief Executive Officer will be absent from work as follows:

#### **December 2022**

One (1) day being Wednesday 28 December 2022 due to the Christmas Closure period. **Annual Leave – 1 day.**

#### **February 2023**

Five (5) days from Wednesday 1 February 2023 and resuming work on Wednesday 8 February 2023. It is to be noted that one day is an RDO. **Annual Leave – 4 days**

#### **April 2023**

Twenty three (23) days from Wednesday 5 April 2023 to Friday 5 May 2023. It is to be noted that there are three (3) public holidays and three (3) RDO's. **Annual Leave – 17 days**

#### **July 2023**

Five (5) days from Thursday 6 July 2023 to Wednesday 12 July 2023. It is to be noted that one day is an RDO. **Annual Leave – 4 days**

The Shire President has approved the Chief Executive Officer's annual leave request for the above dates.

The Chief Executive Officer will appoint an Acting Chief Executive Officer as required, during these times of leave and will advise Council accordingly.



## Officer Recommendation/Resolution

### **MOTION 10021**

Moved            Cr SC Carter  
Seconded       Cr JL Counsel

That Council notes the Chief Executive Officer's leave as follows:

- Wednesday 28 December 2022;
- Wednesday 1 February 2023 to Wednesday 8 February 2023;
- Wednesday 5 April 2023 to Friday 5 May 2023;
- Thursday 6 July 2023 to Wednesday 12 July 2023.

**CARRIED 6/0**

*3.56pm Mrs JM Knight returned to the meeting.*

**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)**

### **PROCEDURAL MOTION 10022**

Moved            Cr MM Harms  
Seconded       Cr NW Mills

That Council moves to accept the following New Business of an Urgent Nature noted as:

- 13.1**    Receive the Minutes of the Audit & Risk Committee Meeting held Tuesday 20 December 2022
- 13.2**    Adopt the 2021-2022 Annual Report and setting of Annual Meeting of Electors
- 13.3**    Receive the Report on Audit Independent Auditor's Report

**CARRIED 6/0**



**13.1 Minutes of the Audit & Risk Management Committee Meeting – 20 December 2022**

**MOTION 10023**

Moved           Cr NW Mills  
Seconded       Cr MM Harms

That the Minutes of the Audit & Risk Management Committee Meeting held 20 December 2022 be received.

**CARRIED 6/0**





### 13.2 Adoption of the 2021-2022 Annual Report and setting the Annual Meeting of Electors\*

<b>Report Date</b>	20 December 2022
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	FM/9 Financial Reporting
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Ally Bryant, Manager Corporate Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	<b>Absolute Majority</b>
<b>Attachments</b>	Annual Report including Independent Auditor's Report

#### **Purpose of Report**

For Council to accept the Annual Report and Financial Statements for 2021-2022 and set a date, time and place to convene the Annual Meeting of Electors.

#### **Background**

The Office of the Auditor General (OAG) have completed the audit of the 2021-2022 Financial Reports. The *Local Government Act 1995* requires that Council accepts the report no later than 31 December 2022.

Further, the Act also requires that the Annual Report be presented to the Annual Electors Meeting no later than 56 days after it is accepted by Council. If the Annual Report is accepted at the OCM on 20 December 2022, the Annual Electors Meeting must be held on or before Tuesday 14 February 2023.

An Audit Exit meeting was held on Tuesday 6 December 2022 where the Auditor gave the Annual Audit Completion Report. Attendees at this meeting were Mr Mark Ambrose, Mr Conley Manifis, Ms Martanki Mathew, Mr Milvert Ling, Cr KL Carter, Cr SC Carter, CEO Jean Knight and MCS Ally Bryant.

#### **Consultation**

Auditor – Martanki Mathew of William Buck

Auditor – Conley Manifis Partner of William Buck

Director OAG – Mark Ambrose

#### **Legislative Implications**

##### State

*Local Government Act 1995 – sections 5.27 Electors' general meeting, 5.29 Convening electors' meetings and 5.54 Acceptance of annual reports*

#### **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

The Office of the Auditor General (OAG) has recently completed the 2021-2022 audit and the Independent Auditor's Report is attached to this report.

The report indicates another clean audit for the Shire of Dalwallinu.

### Officer Recommendation/Resolution

#### **MOTION 10024**

Moved           Cr SC Carter  
Seconded       Cr MMHarms

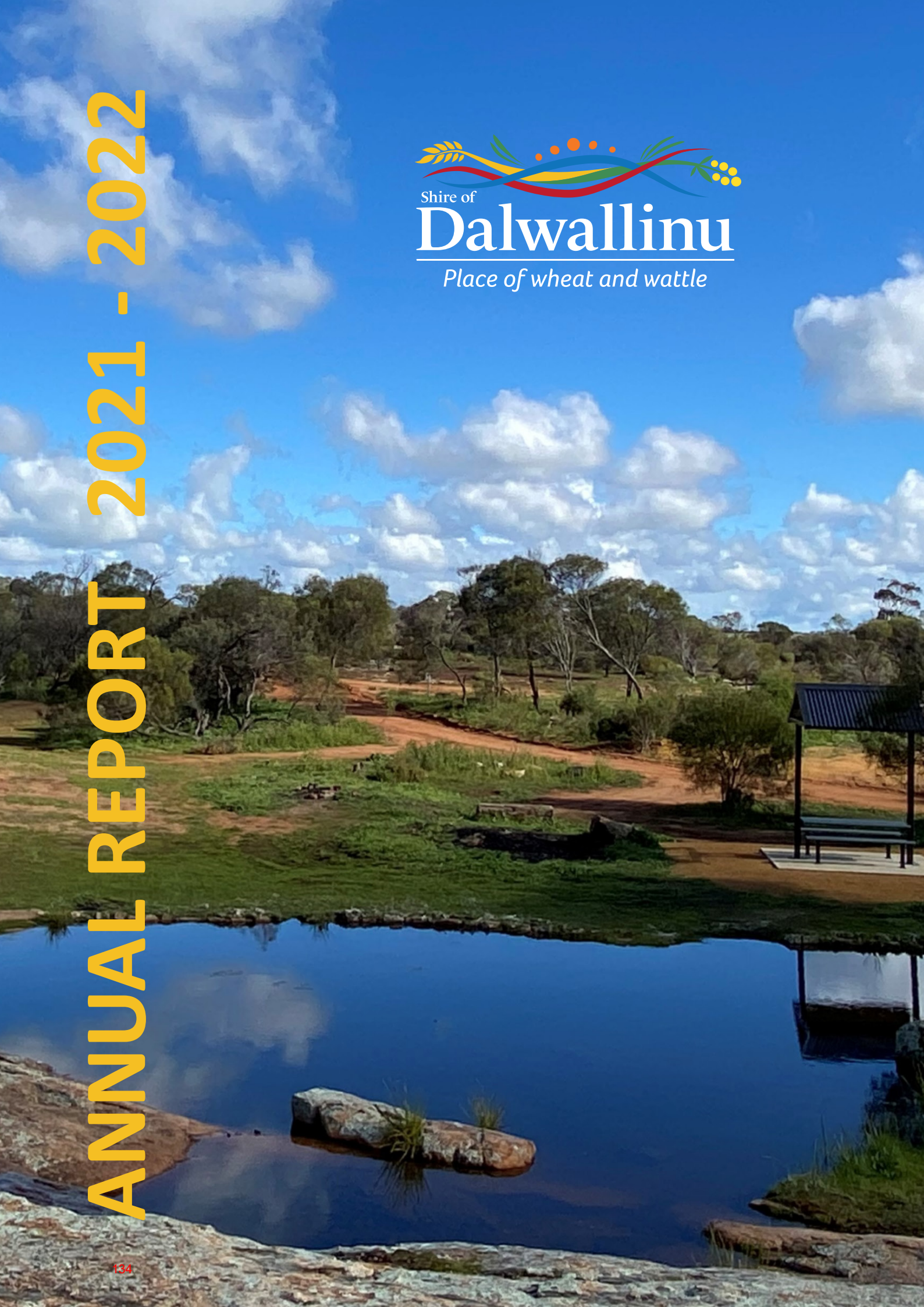
That Council accepts the recommendations from the Audit & Risk Management Committee and;

1. Adopts the 2021-2022 Annual Report including the Audited Annual Financial Statements;
2. Receives the 2021-2022 Independent Audit Report and Management Report;
3. Advise the Chief Executive Officer to convene the Annual Meeting of Electors for the 2021-2022 financial year on Tuesday 7 February 2023 commencing at 6:00pm in the Council Chambers, Dalwallinu;
4. Advise the Chief Executive Officer to convene the Annual Community Meeting at Kalannie on 28 March 2023 commencing at 5:00pm, following the March Ordinary Council Meeting;
5. Requests that the Chief Executive Officer give local public notice of the availability of the annual report;
6. Requests that the Chief Executive Officer publish the annual report on the Shire of Dalwallinu website within fourteen (14) days from the date the report is adopted by Council.

**CARRIED BY ABSOLUTE MAJORITY 6/0**



# ANNUAL REPORT 2021 - 2022



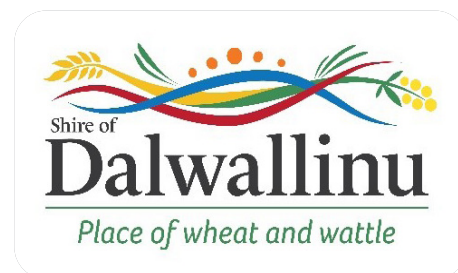


## Contents

About Us.....	3
Elected Members of the Shire.....	4
Elected Members Information and Attendance .....	5
Elected Members Training Report .....	6
Management Structure .....	8
Employee Information .....	9
Senior Management Team .....	10
Shire President Message .....	11
Chief Executive Officer Message .....	13
Manager Corporate Services Report .....	19
Manager Works and Services Report .....	22
Manager Planning & Development Services Report .....	25
Dalwallinu Aquatic Centre Report .....	26
Chief Bush Fire Control Officer Report .....	27
Freedom of Information .....	28
Register of Minor Complaints .....	28
Objectives and Achievements 2021-2022 .....	29
Objectives 2022-2023 .....	30
Strategic Community Plan Scorecard 2021-2022.....	32
Citizenship Ceremonies .....	45
Competition Policy.....	46
Disability Access and Inclusion .....	47
Record Keeping Plan Report .....	48
Events & Programs .....	49
2020/2021 Annual Financial Statements .....	58



# ABOUT US



The Shire of Dalwallinu is a strong, connected and thriving community. The Shire is based in the Wheatbelt region of Western Australia. The centre of the Shire is the town of Dalwallinu, situated 254km north east of Perth along the Great Northern Highway. The town is a support centre to the sheep and wheat farms of the district, and home to flourishing businesses and a diverse and growing community.

Our population is growing each year, and we are seeing strong business outcomes from our region. Our very strong industrial businesses are unique in a country town. Dalwallinu is unlike a lot of other country towns because it is diverse with both industry and agriculture. We are not solely reliant on agriculture, with industries including plastics, concrete, mine engineering and fabrication. The Shire of Dalwallinu has a long heritage of sheep and wheat farming, with established and strong agricultural industries.

For a range of businesses, Dalwallinu is ideally located along the Great Northern Highway, which links the capital of Perth with WA's northern-most port at Wyndham. Being only 2 ½ hours drive away from Perth, Dalwallinu is close enough to be able to access Perth, but far enough away to capitalise on affordable land, rents and overheads. From retail and tourism, to mining, manufacturing and agricultural support industries, Dalwallinu provides all essential services for our community and far beyond to customers across Australia. We are an inclusive and diverse community.

Dalwallinu has a range of religious organisations and a significant population of overseas born residents due to the very successful Regional Repopulation Project. Dalwallinu welcomes new businesses to the area and with local government assistance, new initiatives are being implemented to address business needs including staff housing and workforce support. New businesses can apply for Shire rates concessions, marketing assistance, site works support and discounted application fees.

Locally-based farm enterprise support businesses include fertiliser and chemical suppliers, farm equipment businesses, and heavy machinery mechanics. Concrete, engineering, plastics, haulage service, logistics and transportation services are also based in Dalwallinu. Dalwallinu has a centrally located position on the Great Northern Highway ideally positioned between Perth and Geraldton. Being in-between the two as well as being the last stop on the Great Northern Highway before you head significantly north makes it good for business.



# ELECTED MEMBERS

# ELECTED MEMBERS OF THE SHIRE

Cr Keith Carter  
**Shire President**  
Mob: 0428 643 051  
Term ends: 2023



Cr Steven Carter  
**Deputy Shire President**  
Mob: 0428 663 017  
Term ends: 2023



Cr Karen Christian  
Mob: 0427 183 363  
Term ends: 2025

Cr Karen McNeill  
Mob: 0429 020 285  
Term ends: 2023



Cr Melissa Harms  
Mob: 0437 663 035  
Term ends: 2023

Cr Noel Mills  
Mob: 0428 662 088  
Term ends: 2025



Cr Diane Cream  
Mob: 0417 908 317  
Term ends: 2025

Cr Jemma Counsel  
Mob: 0428 642 085  
Term ends: 2025



# ELECTED MEMBERS

## Statutory Report ORDINARY COUNCIL

# INFORMATION AND ATTENDANCE

**Table 1:** Attendance of Elected members at Council Meetings - 1 July 2021 to 30 June 2022

Elected Member	Ordinary Council Meetings (11)	Special Council Meetings (2)	Apologies	Leave of Absence
Cr KL Carter	11	2		
Cr SC Carter	11	2		
Cr KJ Christian	10	2		1
Cr JL Counsel (8 & 1) (elected 20/10/2021)	8	1		
Cr DS Cream (8 & 1) (elected 20/10/2021)	6	1		2
Cr MM Harms	9		3	1
Cr KM McNeill	9	2		2
Cr NW Mills	10	2		1
Cr BH Boys (3 & 1) (retired October 2021)	2	1	1	
Cr AR Dickins (3 & 1) (retired October 2021)	3	1		

**Table 2:** Elected Members Gender and background information - 1 July 2021 to 30 June 2022

Elected Member	Gender	Linguistic Background	Country of Birth	Aboriginal or Torres Strait Islander
Cr KL Carter	Male	English	Australia	No
Cr SC Carter	Male	English	Australia	No
Cr KJ Christian	Female	English	Australia	No
Cr JL Counsel (elected 20/10/2021)	Female	English	Australia	No
Cr DS Cream (elected 20/10/2021)	Female	English	Australia	No
Cr MM Harms	Female	English	Australia	No
Cr KM McNeill	Female	English	Australia	No
Cr NW Mills	Male	English	Australia	No
Cr BH Boys (retired October 2021)	Male	English	Australia	No
Cr AR Dickins (retired October 2021)	Female	English	Australia	No

**Table 3:** Elected Members Age Range - 1 July 2021 to 30 June 2022

Age Range	Number
Between 18 years and 24 years	0
Between 25 years and 34 years	0
Between 35 years and 44 years	1
Between 45 years and 54 years	3
Between 55 years and 64 years	3
Over 64 years	3





# ELECTED MEMBERS

## MEMBERS TRAINING

Pursuant to Section 5.127 of the *Local Government Act 1995*:

1. A local government must prepare a report for each financial year on the training completed by Council members in the financial year.
2. The CEO must publish the report on the local government's official website within 1 month after the end of the financial year to which the report relates.

## NON-MANDATORY TRAINING

Elected Member	Training Program	Date of Program	Training Provider	Location
Cr KL Carter	Local Government Annual Convention	19 -22 September 2021	WALGA	Perth
Cr SC Carter	Local Government Annual Convention	19 -22 September 2021	WALGA	Perth
Cr KJ Christian	Local Government Annual Convention	19 -22 September 2021	WALGA	Perth
Cr JL Counsel	New Councillor Seminar	12 November 2021	WALGA	Perth
Cr DS Cream	New Councillor Seminar	12 November 2021	WALGA	Perth
Cr MM Harms	Nil			
Cr KM McNeill	Local Government Annual Convention	19 -22 September 2021	WALGA	Perth
Cr NW Mills	Nil			
Cr BH Boys (retired 2020)	Nil			
Cr AR Dickins (retired 2020)	Nil			

## MANDATORY TRAINING

Elected Member	Elected to Office	Council Members Essentials	Completion Date	Due Date for Completion
Cr KL Carter	2019	Completed		
Cr SC Carter	2019	Understanding Financial Reports & Budgets	Not Completed	19 October 2020
Cr KJ Christian	2021	Serving on Council	11 May 2022	19 October 2020
Cr JL Counsel	2021	Understanding Local Government	10 January 2022	15 October 2022
(Elected 20/10/2021)		Conflicts of Interest	1 March 2022	15 October 2022
		Serving on Council	11 May 2022	15 October 2022
		Meeting Procedures	20 March 2022	15 October 2022
		Understanding Financial Reports & Budgets	11 May 2022	15 October 2022
Cr DS Cream	2021	Understanding Local Government	5 January 2022	15 October 2022
(Elected 20/10/2021)		Conflicts of Interest	24 May 2022	15 October 2022
		Serving on Council	11 May 2022	15 October 2022
		Meeting Procedures	17 May 2022	15 October 2022
		Understanding Financial Reports & Budgets	23 June 2022	15 October 2022



# ELECTED MEMBERS

## MANDATORY TRAINING

Elected Member	Elected to Office	Council Members Essentials	Completion Date	Due Date for Completion
Cr MM Harms	2019	Completed		
Cr KM McNeil	2019	Completed		
Cr NW Mills	2021	Understanding Local Government	22 January 2022	19 October 2020
		Serving on Council	26 June 2022	19 October 2020
		Understanding Financial Reports & Budgets	Not Completed	19 October 2020
Cr BH Boys <i>(Retired 2020)</i>	2017	Understanding Local Government	Not Completed	19 October 2020
		Serving on Council	Not Completed	19 October 2020
Cr AR Dickins <i>(Retired 2020)</i>	2017	Completed		

# FORMER ELECTED MEMBERS

## FORMER COUNCILLOR'S WHOSE TERMS EXPIRED IN 2021



Cr Brett Boys  
Mob: 0413 740 320  
Term ended: 2021



Cr Anita Dickins  
Mob: 0429 621 112  
Term ended: 2021



# MANAGEMENT STRUCTURE

The Shire of Dalwallinu has developed its Management Structure to achieve efficient and effective delivery of services and to provide prompt customer service.

The three line Managers have been vested with specific responsibilities, and enjoy a high level of autonomy in carrying out their functions. This is coupled with direct accountability for their respective areas of management. The Managers share a strong commitment towards efficient delivery of Local Government services.

## MANAGEMENT STRUCTURE



# EMPLOYEE INFORMATION

## EMPLOYEE INFORMATION

### EMPLOYEE INFORMATION

- The number of employees of the Local Government entitled to an annual salary of \$130,000 or more is 1.
- There was no remuneration and allowances paid by the Local Government under Schedule 5.1 clause 9 during the financial year;
- There was no amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the Local Government during the financial year;
- The remuneration paid or provided to the Chief Executive Officer during the financial year;

The Shire of Dalwallinu is classified as a Band 3 Shire with a Total Reward Package for the Chief Executive Officer to be between \$161,868 - \$266,983.

The Shire of Dalwallinu, Chief Executive Officer was paid a Total Reward Package of \$231,266 in the 2021/2022 financial year.

*The Total Reward Package is comprised of Base Salary, Association Membership Fees, Personal Benefit value of Motor Vehicle, Fringe Benefits Tax, Clothing Allowance, Superannuation and Utilities.*

### EMPLOYEE REMUNERATION OVER \$100,000

Set out below, in bands of \$10,000 is the number of shire employees entitled to an annual salary of \$100,000 or more.

Salary Range \$	2021 - 2022	2020 - 2021	2019 - 2020
\$100,000 - \$110,000	4	2	1
\$110,001 - \$120,000		1	1
\$120,001 - \$130,000			1
\$180,001 - \$190,000			1
\$190,001 - \$200,000	1	1	



# SENIOR MANAGEMENT TEAM

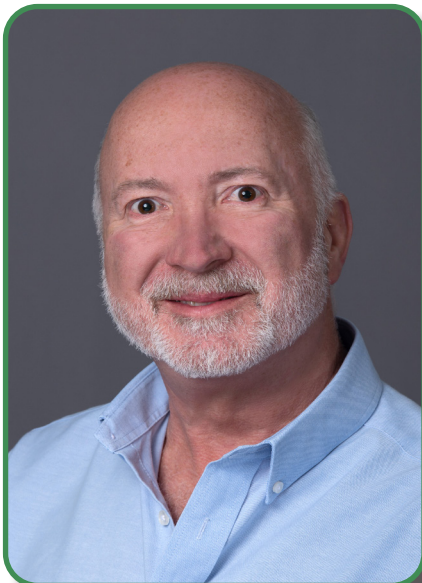
## SENIOR MANAGEMENT TEAM



**JEAN KNIGHT**  
CHIEF EXECUTIVE OFFICER



**ALLY BRYANT**  
MANAGER CORPORATE  
SERVICES



**DOUG BURKE**  
MANAGER PLANNING AND  
DEVELOPMENT SERVICES



**MARC BENNETT**  
MANAGER WORKS AND  
SERVICES





# SHIRE PRESIDENT'S MESSAGE

**CR KEITH CARTER**  
SHIRE PRESIDENT



The year 21/22 has seen some changes on Council. The elections in October saw the return of Councillors Karen Christian and Noel Mills and we welcomed new Councillors Jemma Counsel and Diane Cream replacing retiring Councillors Anita Dickens and Brett Boys. It was pleasing to see sufficient nominations so that an election was required.

COVID continued to fill the media and control a lot of our freedom to travel. Some council staff were required to isolate either due to being a close contact or testing positive with the virus. The public would not have noticed this though as they continued to provide great service and complete all tasks. Well done.

Roads are the most important shire asset affecting our ratepayer businesses. This year we spent in excess of \$6.4M on roads. These monies came from various sources including Wheatbelt Secondary Freight Network, Regional Road Groups, Roads to Recovery, Council funds, and DRFAWA (previously WANNDRA) claim for storm damage.

Some of the more notable road upgrades were

- Dalwallinu-Kalannie Road - 16km
- Pithara West Road - 6km
- Bell Road - 12km
- Rabbit Proof Fence Road - 3km
- Roche Street, Kalannie
- Roberts Road and drainage

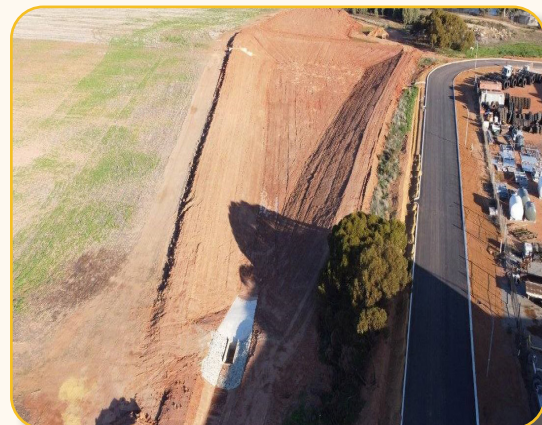
*(completed by the Shire crew at a saving of several \$100,000 on quotes received - Well done)*

The Shire has seen plenty of projects completed in the last 12 months apart from roads the more notable of these have been;

- Building a new ablution block at the Dalwallinu Caravan Park
- Commencement of a new 4x2 Executive residence in Bell St
- Ongoing sewerage upgrades
- Several upgrades to equipment at the Aquatic Centre
- Numerous small projects at tourist spots around the shire

Most of these projects were made possible by LRCIP grants.

The Shire spending on plant has seen a change over recent years. This is due to the move to using contractors where possible for road tasks. Contractors have become necessary due to the inability of the shire to attract or retain skilled plant operators. Grading, verge slashing, water carting and road base cartage are being done by contract and has been very successful. Because of this there are no items such as road graders being purchased.



*Roberts Road Catchment*



This has seen the plant purchase move to machines which save the crew time and make work safer such as a cherry picker, Skid steer and excavator.



*Installation of sports precinct banner using new cherry picker*

Quite some resources by staff and Council has gone into trying to find a workable outcome for the Town Hall. This included the Manager Planning & Development services having an information and opinion gathering stand at the Agricultural show. Hopefully we are getting closer to finding a purpose for the building as ongoing maintenance will be expensive.



*Roche Street, Kalannie*

This report has been a pleasure to write as there has been so much happening. The main street looks great, plenty of roads are getting upgraded, the parks in Dalwallinu and Kalannie are presented well.

Building activity is going ahead everywhere- on farms, in the industrial precinct, and on blocks in towns, particularly Bell Street.



*Kalannie Park, Kalannie*

Thanks to the Chief Executive Officer, office staff and the outside staff for making all this possible.

KL Carter  
**SHIRE PRESIDENT**





# CEO MESSAGE

**JEAN KNIGHT**  
CHIEF EXECUTIVE OFFICER



It gives me great pleasure to present my 2021-2022 report for the Shire of Dalwallinu.

## HIGHLIGHTS OF THE 2020-2021 YEAR INCLUDE:

- Construction of a new Ablution facility at the Dalwallinu Caravan Park
- Commencement of a new Executive Residence in Bell Street, Dalwallinu
- Shade sails at the Dalwallinu Aquatic Centre and Dalwallinu Rec Centre
- Drainage, Road Upgrades and catchment Dam on Roberts Rd, Dalwallinu
- Generator at the Dalwallinu Recreation Centre
- Expenditure of \$3.64M on capital roadworks , \$1.60M on road maintenance



*New Ablutions, Dalwallinu Caravan Park*



*New shade sails, Dalwallinu Pool*

## BELL STREET SUBDIVISION

The final Lot settled in February 2022. Construction of housing is well underway with the total investment of housing to date being in excess of \$4M.

## TENDERS

The following tenders were called in 2021-2022:

- Maintenance Grading – awarded to West Coast Stabilisers
- WSN Civil Works – awarded to WCP Civil
- Sewer Upgrades – awarded to WA Plumbing
- Roberts Rd & Stormwater Upgrade – not awarded (*undertaken in-house*)
- Road Restoration AGRN962 – River Hill WA P/L
- Multi Purpose Early Childhood Learning Centre - awarded to Geared Construction Pty Ltd



## DISPOSAL OF PROPERTY, PLANT & EQUIPMENT

The following Property, Plant & Equipment were advertised for disposal:

- 2001 Howard Porter Low Loader - Disposed
- Lot 3 Bell Street - Disposed
- Lot 360 (1) Wasley Street, Dalwallinu – Not disposed
- Lot 1001 Deacon and Lot 1002 Roberts Rd, Dalwallinu – Not disposed
- Lots 12,14,16 McNeill Street, Dalwallinu – Not disposed
- Lot 572 (16) Sawyer Ave, Dalwallinu – Not disposed

## SHIRE EVENTS

Australia Day celebrations were again held at the Aquatic Centre. This was well attended by the community.

Mrs Joy Wornes was awarded Active Citizen of the Year and Mr Thomas Davis was awarded Under 25's Active Citizen of the year. Joy was unable to attend on the day. Her daughter Ros Shaw was on hand to receive the award on her behalf.



*Shire President Cr Keith Carter presenting Ros Shaw with her Mother's Citizenship Award*

## ANZAC DAY

The gunfire breakfast was again held at Memorial Park hosted by the Shire staff.

## CITIZENSHIP CEREMONIES

The Shire conducted two (2) citizenship ceremonies during the year. Both citizens were from the Phillipines.

## EVENTS/PROGRAMS

The Shire continued to jointly host, with the Lions Club, the Annual Street Party in December 2021. The Shire provided the music, children's entertainment, bar in the park and organised market stalls. This year the event was very well attended and it was pleasing to see the crowd stay and enjoy the entertainment.



*Dalwallinu children receiving a present from Santa Claus at the 2021 Street Party*

## LAND AVAILABILITY

Lobbying for additional residential and industrial land has continued throughout 2021-2022.

Currently we have five (5) proposals with the Department, Planning Lands and Heritage to convert reserve land to freehold. In addition extensive lobbying has been undertaken with DevelopmentWA for additional residential and industrial lots. Two business cases will be presented to the DevelopmentWA Board in late June 2022.

Council has planned a workshop for the coming months to discuss future land and housing developments.



### LOCAL GOVERNMENT ELECTIONS

Local Government Elections were held in October 2021. There were four (4) vacancies at the election. We received five (5) nominations. Congratulations to returning Councillors Noel Mills and Karen Christian and we welcome new Councillors Diane Cream and Jemma Counsel.

Many thanks to the outgoing Councillors Anita Dickins and Brett Boys for their time and effort during their terms.

We had a 23% voting turnout which was 5% less than the previous election in 2019.

### LOCAL GOVERNMENT REFORMS

On 10 November 2021 the State Government announced the most significant package of major reforms for WA Local Government since the Local Government Act 1995 was passed more than 25 years ago.

The Department of Local Government, Sport and Cultural Industries (DLGSC) invited comments from local governments and the wider community to inform the implementation of the proposed reforms. Council submitted their comments on the reform in February 2022.

The Department has advised that the first stage of the reforms will occur in Spring 2022.

### PUBLIC HEALTH PLAN

Part 5 of the Public Health Act 2016 requires the preparation of two types of public health plans:

- State public health plan prepared by the Chief Health Officer and
- Local public health plan prepared by each local government district.

The plan is to be developed by July 2023. A consultant was appointed to develop

the Public Health Plan for the Shire of Dalwallinu. A community survey was made available and we received eighty seven (87) responses. It is expected that the Plan will be endorsed by Council in August 2022.

### LOCAL BICYCLE NETWORK PLAN

In 2020 the Shire successfully applied for Department of Transport funding towards the development of a new comprehensive Local Bicycle Network Plan for the towns of Dalwallinu and Kalannie. The Shire previously had a five year footpath plan for the years 2010-2011 to 2014-2015.

Council appointed consultants, Stantec, to develop the plan. The final plan was endorsed by Council at the May 2022 Ordinary Council Meeting.

This plan will assist Council to prioritise future pathways. A budget allocation has been included in the 2022-2023 budget to deliver on the first priorities recognised in the plan.





**LOCAL ROADS & COMMUNITY INFRASTRUCTURE PROGRAM**

The Shire continues to be very fortunate to receive money from the Federal Government under the Local Roads and Community Infrastructure Program. This program supports local councils to deliver priority local road and community infrastructure projects across Australia, supporting jobs and the resilience of local economies to help communities bounce back from the COVID-19 pandemic.

In Phase 2 we received an additional **\$543,435** which allowed us to undertake the following projects:

<b>Phase 2</b>	<b>\$543,435</b>
Shade Sails – Dalwallinu Rec Centre Playground	\$31,950
Drink Fountain – Dalwallinu Rec Centre & Aquatic Centre	\$5,460
New Oven – Dalwallinu Rec Centre	\$16,105
New Ablution Facility – Dalwallinu Caravan Park	\$346,605
Generator – Dalwallinu Rec Centre	\$40,730
Shade Sails – Dalwallinu Aquatic Centre	\$80,000
Shaded Seating - Xantippe	\$7,500
Water Fountain - Kalannie Sports Pavilion	\$2,710
Dump Point – Kalannie Caravan Park	\$8,470
Water Fountain – Dalwallinu Discovery Centre	\$3,905
New Ablution Facility - Kalannie	\$44,996

In Phase 3 we received an additional **\$1,519,820** which will allow us to undertake the following projects in the 2022-2023 financial year:

<b>Phase 3</b>	<b>\$1,519,820</b>
Proposed Multi Purpose Early Childhood Learning Centre	\$1,400,000
Footpaths – Dalwallinu and Kalannie	\$119,820

After the election in 2022 the Phase 3 extension was announced where we received a further amount of **\$759,910**. The following projects are proposed to be undertaken with these funds in the 2022-2023 financial year:

<b>Phase 3 Extension</b>	<b>\$759,910</b>
Solar Batteries – Dalwallinu Rec Centre	\$28,000
Shade Sails – Dalwallinu Aquatic Centre Toddler Pool	\$88,000
Cricket Pitch Upgrade – Dalwallinu Oval	\$25,000
Gazebo – Tourist Car Park Johnston Street	\$13,600
Electronic Score Board – Kalannie Oval	\$10,000
Ablution Block repairs – Dalwallinu Caravan Park	\$50,000
Replacement Fencing – Pioneer House	\$6,000
Landscaping – Multi Purpose Early Childhood Learning Centre	\$202,310
Traffic Control Equipment - Wubin	\$12,000
Roadworks – Rabbit Proof Fence Rd – 2kms	\$210,000
Playground Equipment	\$55,000
Ablution Facility – Dalwallinu Cemetery	\$60,000



In total the Shire of Dalwallinu has received \$3,583,075 via the Local Roads and Community Infrastructure Program. This has allowed Council to spend their Municipal funds on other projects within the Shire.

The FTE for the Shire of Dalwallinu currently sits at 28.18. In addition we have 6 casual employees for cleaning services and the Aquatic Centre.

### WHEATBELT SECONDARY FREIGHT NETWORK (WSFN)

The WSFN in the Main Roads WA Wheatbelt Region comprises some 4,400km of Local Government managed roads across 53 routes that connect with State and National highways to provide access for heavy vehicles into the region.

It consists of 42 LGs of the Wheatbelt region who have worked collaboratively for over 4 years to identify to secure \$187M of Federal, State and Local Government funding to improve secondary freight network routes on Local Government Roads in the Wheatbelt.

2020-2021 was the first year of works associated with the WSFN in the Shire of Dalwallinu. The project was completed in 2021-2022 on Bell Rd (SLK 14.69-20.69).

2021-2022 saw the continuation of works under the WSFN Program with the following roads receiving upgrades:

- Bell Rd (SLK 8.68-14.69)
- Dalwallinu-Kalannie Rd (SLK 0.00-8.96)
- Dalwallinu-Kalannie Rd (SLK 10.48-12.06)
- Dalwallinu-Kalannie Rd (SLK 49.64-51.70)
- Roche Street (SLK 0.00-0.95)

### DISASTER RECOVERY FUNDING ARRANGEMENTS WESTERN AUSTRALIA (DRFAWA)

In March 2021 the Shire received flood damage on various roads within the Shire. An application was lodged for DRFAWA funding to repair the damaged infrastructure. The final estimate was approved at \$7,510,117. Works are being carried out by River Hill WA Pty Ltd and commenced in June 2022. This will be approximately eighteen (18) months' work on our roads.

### DONATION – (AGT)

#### AUSTRALIAN GRAIN TECHNOLOGIES

In late 2021, (AGT) Australian Grain Technologies sent correspondence to farmers in the district requesting projects to be nominated to receive a donation of \$20,000.

Mrs Margaret Batterham submitted the new Learning Centre as a community project. In June 2022 Alana Hartley presented a cheque for \$20,000 as a contribution towards the new Multi Purpose Early Childhood Learning Centre.



*Shire President Keith Carter, Alana Hartley, Margaret Batterham, Chief Executive Officer Jean Knight with the \$20,000 cheque*



## MEETINGS IN DALWALLINU

In April 2022 at the Dalwallinu Recreation Centre, the Shire hosted the WALGA Avon Zone Meeting and in May 2022 the Shire hosted the Coastal Midlands Branch of LG Professionals WA. These meetings were perfect opportunities to showcase Dalwallinu and attendees were very impressed by our facilities and the town.

## FUNCTION – RECOGNITION OF STAFF

In February 2022 a Sundowner was held to recognise the efforts of three (3) employees with combined services of ninety (90) years. Kevin Ashby (50 years), Robert Waye (20 years) and Christie Andrews (20 years).



*Kevin Ashby, Christie Andrews and Bert Waye*

A plaque titled **'Kevin Ashby Gardens'** was placed in the rose garden at the front of the Shire Administration Centre in recognition of Kevin's service to the Shire of Dalwallinu.



*The plaque recognising Kevin Ashby's Service*

## STAFF

Again I would like to thank the staff, led by the Senior Management Team for their efforts over the past twelve months.

Their leadership and support is critical to the ongoing success of our organisation. We have a very good team of staff who are doing their absolute best to deliver on both Council and community expectations.

The Senior Management Team has seen two changes during the 21-22 financial year. We farewelled Will Taylor and welcomed Marc Bennett as the Manager Works & Services and we farewelled (for a short time) Hanna Jolly who went on maternity leave to enjoy some time with baby Alfie and we welcomed Ally Bryant as the Manager Corporate Services. Both Officers have settled well into the organisation.

The Works & Services team, has seen a few changes this year:

Appointments	Resignations / Terminations
Marc Bennett	Robert Waye
Corey Kirkness	Will Taylor
Kyle Harris	Greg Whitehead
Zachary Johnson	Corey Kirkness
Glenn Merrett	

The Administration team has also seen a few changes this year:

Appointments	Resignations / Terminations
Julie Bain	Lailah Woodford
Ally Bryant (M/Leave Cover)	
Lauren Willis	

I would like to thank the Councillors, Staff and community for their support over the past twelve months and look forward to another exciting and very busy year ahead.

**Jean Knight**  
CHIEF EXECUTIVE OFFICER



# MANAGER'S MESSAGE



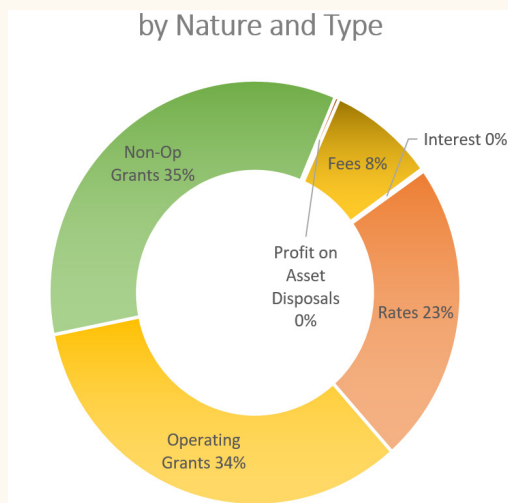
**ALLY BRYANT**  
**MANAGER CORPORATE SERVICES**

## FINANCE

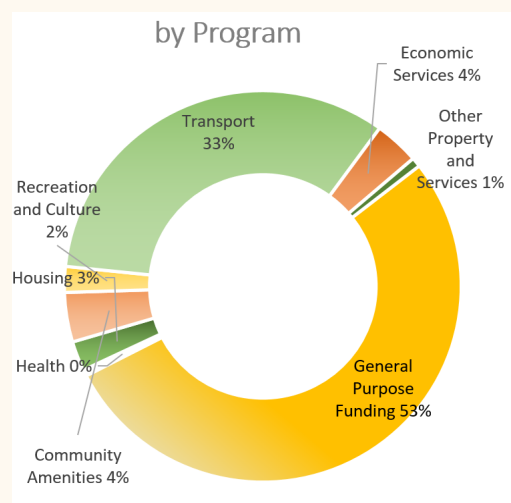
This financial year resulted in a surplus of \$3.1 million which was due to three main reasons. An early payment of Financial Assistance Grant Funding (FAGS) totalling nearly \$2.7 million, unfinished projects carried forward and savings on items budgeted for in 2021-2022. All this surplus has been budgeted to be expended in the 2022-2023 financial year.

The following 2021-2022 revenue received by the Shire is detailed by graphs showing Nature and Type and by Program.

Graph 1 ~ Revenue



Graph 2 ~ Revenue



Rates	3,394,968
Operating Grants, Subsidies & Contributions	4,894,012
Non-Operating Grants, Subsidies & Contributions	5,062,426
Profit on Asset Disposals	50,109
Fees & Charges	1,227,224
Interest Earnings	27,686
Other Revenue	0

Governance	0
General Purpose Funding	7,768,862
Law, Order, Public Safety	39,168
Health	13,323
Education & Welfare	23,694
Housing	358,613
Community Amenities	599,349
Recreation & Culture	311,887
Transport	4,892,839
Economic Services	535,838
Other Property & Services	112,852

CORPORATE SERVICES





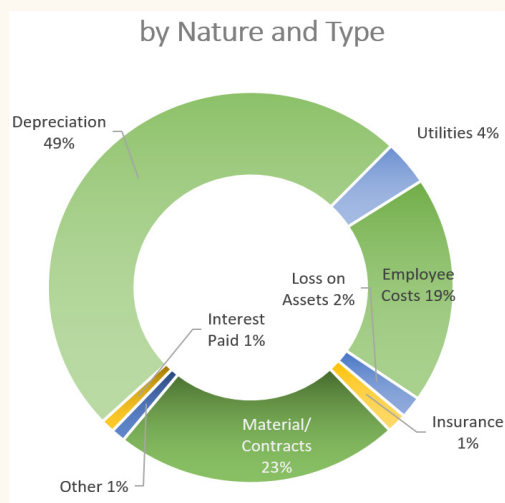
## RESERVE ACCOUNTS

The Shire has a total of \$3,794,137 cash backed reserves (see note 27 in the financial report for a breakdown of this amount). The Land & Building Reserve and Sewerage Scheme Reserve are holding the largest amounts currently. The Land & Buildings Reserve includes proceeds from the Bell St subdivision sales which will be used to pay the loan in the next three financial years. The Sewerage Scheme Reserve is to undertake further works as per the Sewer Master Plan.

## LOANS AND BORROWINGS

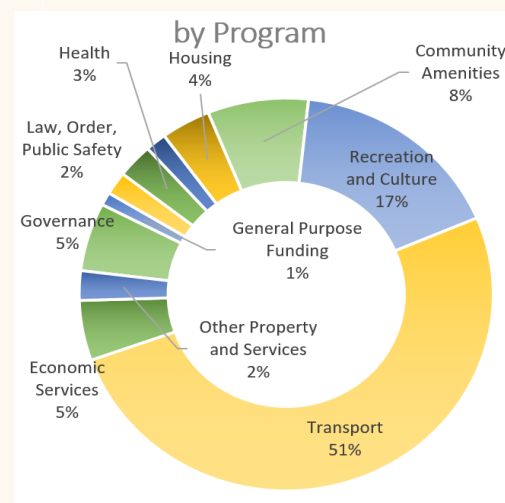
There was no new loans taken out during the year. Debt principal repaid during the year was a net \$304,001. Current outstanding loan principal at the end of the financial year is \$3,618,509 which is made up of four loans. These loans are for Dalwallinu Sewerage Scheme, Dalwallinu Discovery Centre, Dalwallinu Recreation Centre and Bell St Subdivision.

Graph 4 ~ Expenditure



Employee Costs	2,174,005
Materials and Contracts	2,638,588
Utility Charges	427,585
Insurance	187,287
Loss on Asset Disposals	208,137
Deprec. Non-current Assets	5,691,202
Interest	126,714
Other	130,347

Graph 3 ~ Expenditure



Governance	651,379
General Purpose Funding	124,103
Law, Order, Public Safety	217,887
Health	325,319
Education and Welfare	190,428
Housing	449,833
Community Amenities	912,005
Recreation and Culture	1,958,076
Transport	5,901,008
Economic Services	571,953
Other Property and Services	281,874

## RATES

The Shire raised a total of \$3,353,365 in Rates revenue and at the 30 June 2022 the amount of unpaid rates (including legal fees) was \$47,376 (1.4%).

## INTEREST

Interest earnings for the 2021-2022 financial year amounted to \$27,686 against a budget of \$24,401. Very low interest rates are still in place but all efforts were made to access the highest interest rate possible when reinvesting Shire funds.



**GRANT FUNDING RECEIVED**

Note 2(a) of the Financial Report provides the total grants received for operating and capital for the year 2021-2022. In addition to this note the following table provides a breakdown of the grants that the Shire received for the 2021-22 year.

Project	Funder/Program	Amount
Roads & General Purpose Funding	Federal Government (Financial Assistance Grants)	4,328,793
Road Maintenance	Main Roads WA	299,557
Capital Road Works	Roads to Recovery Federal Government	723,094
Capital Road Works	Regional Road Group WA	363,464
Capital Road Works	Wheatbelt Secondary Freight Network – Main Roads	3,425,324
ESL Operational Funding	Department of Fire & Emergency Services (DFES)	32,639
LRCI Program Phase 2 delivered 11 local projects	Local Roads and Community Infrastructure Program (LRCIP)	543,435
Kitchen Upgrade	Department of Communities	19,184
Development of Shire Bike Plan	Department of Transport	11,875

**COMMUNITY GRANTS AND SUPPORT PROVIDED**

\$1,418 was directly contributed in financial support relating to the Community Grant Scheme. This support is available to the local groups and sporting clubs wishing to improve their facilities, equipment and services.

Groups such as Liebe, the schools, sporting teams, dance group and Community Resource Centres all benefit from the facilities available in the towns, some of which are provided for little or no cost.

**OTHER**

I would like to thank Hanna Jolly for her assistance during the handover period. Hanna commenced twelve months Parental Leave in April 2022. I would also like to express my thanks to the Chief Executive Officer and all the Staff for their support since I commenced the role in March 2022.

**Ally Bryant**  
**MANAGER CORPORATE SERVICES**



# MANAGER'S MESSAGE



**MARC BENNETT**  
**MANAGER WORKS AND SERVICES**

WORKS AND SERVICES

## ROAD CONSTRUCTION

\$7.26M was invested in road preservation throughout the Shire of which \$531,312 was received from 'Regional Road Group', \$724,897 from 'Roads to Recovery', \$4,008,666 from the 'Wheatbelt Secondary Freight Network' plus \$678,810 of Shire funds. Projects included in 2022-2022 were:

## WHEATBELT SECONDARY FREIGHT NETWORK

- Bell Rd (SLK 8.68-14.69)
- Dalwallinu-Kalannie Rd (SLK 0.00-8.96)
- Dalwallinu-Kalannie Rd (SLK 10.48-12.06)
- Dalwallinu-Kalannie Rd (SLK 49.64-51.70)
- Roche Street (SLK 0.00-0.95)

## REGIONAL ROAD GROUP

- Dalwallinu-Kalannie Rd (SLK 12.06-15.00)

## ROADS TO RECOVERY

- Pithara West Rd (SLK6.00-11.93)
- Rabbit Proof Fence Rd (SLK41.50-44.85)

## SHIRE FUNDED PROJECTS

- Sanderson Rd (SLK50.00-56.00)
- Warren Rd (SLK12.12-17.20)
- Roberts Road



*Upgrade work - Niche Wall, Dalwallinu Cemetery*



*New Ablutions Block - Dalwallinu Caravan Park*



*Beautification Bollards - Front Entrance Dalwallinu Recreation Centre*





**ROAD MAINTENANCE**

	2021-2022	2020-2021	2019-2020
Road Maintenance	\$409,305	\$430,953	\$429,853
Rural Road Maintenance Grading	\$588,472	\$710,186	\$594,692
Culvert & Headwalls	\$15,126	\$13,839	\$118,009
Patching & Potholes	\$39,403	\$36,304	\$27,255
Verge Maintenance	\$173,096	\$197,271	\$176,149
Footpath Maintenance	\$32,724	\$30,010	\$14,351
Street Cleaning	\$58,517	\$52,371	0
Stormwater Drainage Maintenance	\$8,765	\$28,840	\$38,492
<b>Total</b>	<b>\$1,325,408</b>	<b>\$1,499,774</b>	<b>\$1,398,801</b>

**PARKS & GARDENS**

\$384,647 was spent on the maintenance of the Shire’s parks, ovals and reserves.



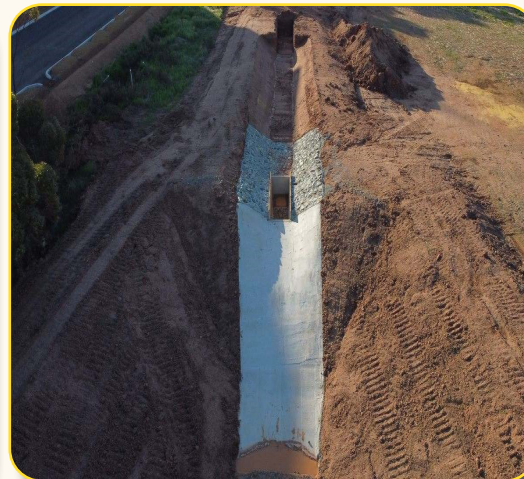
*Dalwallinu-Kalannie Road - under construction*      *Dalwallinu-Kalannie Road - completed*

**SEWERAGE**

Sewer upgrades were undertaken in 2021-2022 on McNeill Street between James Street and Hyde Street. This \$389,328 investment was another stage of the Shire’s Sewer Master Plan.

**STORMWATER CATCHMENT**

Road Upgrades were undertaken on Roberts Road, Dalwallinu with the addition of a stormwater catchment dam. It is proposed that we will harvest the stormwater that is captured in the dam and use it for the town parks and gardens.



*Roberts Road - under construction*

*Roberts Road - catchment area*



**WORK REQUESTS**

Works and Services			
	2021-2022	2020-2021	2019-2020
Parks & Gardens	8	18	0
Engineering (Roads,Verges)	80	58	7
Signage	3	0	6
Sewerage	60	59	57
Drains/Culverts	0	0	0
Footpaths	1	0	1
Building maintenance	436	341	328
<b>Total</b>	<b>588</b>	<b>476</b>	<b>399</b>

**STAFF CHANGES**

Appointments	Resignations / Terminations
Marc Bennett	Robert Waye
Corey Kirkness	Will Taylor
Kyle Harris	Greg Whitehead
Zachary Johnson	Corey Kirkness
Glenn Merrett	

**NEW EQUIPMENT**

This year the Shire took possession of four new pieces of equipment to assist us moving forward with our work.



*New Excavator*



*New Cherry Picker*



*New Low Loader*



*New Skid Steer;*



# MANAGER'S MESSAGE

**DOUG BURKE**  
**MANAGER**  
**PLANNING & DEVELOPMENT SERVICES**



## PLANNING SERVICES

The determination of any applications for land use development within the local government area is the responsibility of the Shire under the *Planning and Development Act 2005*. The Western Australia Planning Commission has the authority to approve subdivisions.

The Minister of the Department of Planning, Lands and Heritage gives consent to any proposal to amend the local planning scheme on the advice of the Western Australia Planning Commission. Guiding land use and development in the Dalwallinu local government area is the Shire of Dalwallinu Local Planning Scheme No 2 and a number of subsidiary local planning policies.

Policy No 1 Offensive Uses

Policy No 3 East Pithara Road

Policy No 7 Verandas Over Footpaths

Policy No 2 Fences Amended

Policy No 4 Stables

Policy No 8 Sea Containers

## LAND USE & DEVELOPMENT APPLICATIONS 2021 -2022

TYPE OF ACTIVITY	2021-2022	2020-2021	2019-2020
Planning Applications	15	15	24
Monetary Value	\$4,944K	\$3,258K	\$16,406K
Subdivisions	4	3	2
Scheme Amendments	2	1	2

## BUILDING SERVICES

All building works other than exempted works require a building permit to be in force before construction takes place. The *Building Act 2011* empowers the local government to issue permits when satisfied that the proposed building work will comply with the National Construction Codes and any requisite provisions relating to State and local planning policy.

## TYPES OF BUILDING APPLICATION

TYPE OF ACTIVITY	2021-2022	2020-2021	2019-2020
Dwelling	13	13	5
Buildings ancillary to dwellings	17	9	10
Commercial	11	5	3
Industrial	1	5	4
Total Applications	42	32	22
Monetary value of all applications	\$7,099.5K	\$7,243.6K	\$2,607.3K





# MANAGER'S MESSAGE

**KIM JOHNSON**  
**MANAGER,**  
**DALWALLINU AQUATIC CENTRE**



The Dalwallinu Aquatic Centre has been in operation for twenty three seasons in 2021/2022 and was my third season as Manager. During the season I continued to coordinate our Swim School and introduced a number of new programs to the centre.

The Dalwallinu Swim School continues to provide opportunity for the children of Dalwallinu to learn and develop their swimming and lifesaving skills. Endorsed by the Royal Life Saving Society of WA the Swim School had a record thirty five enrolments in Term 4 of 2021 only one short of absolute capacity. It had thirty enrolments in term 1, 2022. The swim school employs two casual swimming teachers.

Other programs and events conducted during the 2021/2022 season included the Dive in Disco. This was an event for children and this year included eight and nine year olds (under parental supervision) and they were entertained by local DJ WheatBeats.

The 2021/2022 season saw the inaugural Easter Pool Party for zero to seven year olds with around one hundred parents and children attending. The morning session saw participants enjoy an Easter egg hunt, Easter egg and spoon races and lots of other fun activities.

Water quality is fundamental to the operation of the Aquatic Centre. Our pool

is tested every three hours each day and we have monthly testing conducted by the WA Health Department. All results during the last season came back with no adverse findings to pathological screening. This is an excellent result and is reassuring for the swim participants.

The swimming pool continues to be a community hub for the residents and visitors to Dalwallinu. Last season's attendance totals equated to approximately 5 visits to the Centre per resident. The Dalwallinu Aquatic Centre achieved and surpassed the income budget and the expenditure came in under budget for season 2021-2022.

I am looking forward to another successful season as I look to continue popular programs and events for the people of Dalwallinu to allow them to be entertained and participate in aquatic activities.



*Early morning swimmers at Dalwallinu Pool*





# BUSHFIRE CONTROL REPORT

**MR GARY BUTCHER**  
**CHIEF**  
**BUSHFIRE CONTROL OFFICER**



## BUSH FIRE CONTROL

There were 36 reported fires in the reporting period July 2021 to June 2022.

We had 20 lightning strikes including 15 on one afternoon alone.

The continuing use of the *What's App* group messaging has maintained shorter response times and better information and feedback to our fire fighters.

Pole top fires, along with lightning strikes and continuing header fires remain the primary causes of fire ignition in the Shire.

During the last year we had a total of

- 6 fires started by headers
- 3 roadside with unknown ignition source
- 1 Reefinator rock strike
- 1 header rock strike
- 1 plow rock strike
- 1 farm rubbish tip escape
- 1 controlled burn escape
- 1 campfire escape to bush

We also responded to assist in an adjoining Shire with a tractor electrical fault which resulted in stubble fire and loss of tractor. There was unfortunately a loss of life in this incident.

Once again I thank those volunteers who have given up their time to help keep our community safe.

I would also like to thank the FCO's and volunteers who have worked alongside me over the last 30 years to help keep our district free from large out of control fires.

Gary Butcher  
**CHIEF BUSH FIRE CONTROL OFFICER**





## FREEDOM OF INFORMATION

Section 96 of the FOI *Freedom of Information Act* requires local governments to publish an Information Statement.

In summary, the Shire of Dalwallinu's statement indicates that the Shire of Dalwallinu is responsible for the good governance of the Shire, and carries out functions as required, including statutory compliance and provision of services and facilities.

The Shire of Dalwallinu maintains records relating to the function and administration of

the Shire, each property within the Shire, and includes such documents as the Minutes of Meetings, Rate Book, Town Planning Scheme, Local Laws, Codes of Conduct, Register of Financial Interests, Register of Delegations, Financial Statements and Electoral Rolls.

These documents can be inspected free of charge at the Shire Administration Centre, 58 Johnston Street, Dalwallinu, during office hours.

*No Freedom of Information requests were received in 2021/2022.*

## REGISTER OF MINOR COMPLAINTS

Section 5.121 of the *Local Government Act 1995* (Register of Certain Complaints of Minor Breaches) requires the Complaints Officer for each local government to maintain a Register of Complaints which records all complaints that result in action under Section 5.110(6) (b) or (c) of the Act (Conduct of Certain Officials).

Section 5.53 (2) (hb) of the *Local Government Act 1995* requires disclosure in the Annual Report of details of entries made under Section 5.121 during the financial year in the Register of Complaints, including:

1. The number of complaints recorded in the register of complaints:



2. How the recorded complaint was dealt with; and
3. Any other details that the Regulations may require.

In accordance with these requirements, it is advised that no complaints or minor breaches under the *Local Government Act 1995* were received during 2021-2022.





# OBJECTIVES AND ACHIEVEMENTS 2021-2022

## OBJECTIVES & ACHIEVEMENTS - 2021-2022

The Council, in its 2021-2022 Annual Budget, proposed to undertake and achieve the following:

Name	Planned Works	Completion Date	Status
Bell Street	Construction of a 4x2 Executive residence on Lot 2	December 2022	Completion due in 2022-2023
Dalwallinu Aquatic Centre	Installation of Shade Sails	October 2021	Completed
Dalwallinu Caravan Park	New Ablution facility	December 2021	Completed
Dalwallinu Recreation Centre	Installation of Shade sails, New Oven and Generator	December 2021	Completed
Kalannie Caravan Park	Installation of Dump Point	August 2021	Completed
McNeill Street	Acquisition of Lot 255 (if required) for proposed Multi Purpose Early Learning Centre	June 2022	Completion due in 2022-2023
McNeill Street	Upgrade to Sewerage System (James to Hyde)	May 2022	Completed
Myer Street	Acquisition of Old Fire Station Land	March 2022	Completion due in 2022-2023
Roberts Road	Construction of dam and associated roadworks	June 2022	Completed
Shire Administration Centre	Replacement Flooring	February 2022	Completed
Xantippe	Installation of seating	November 2021	Completed
Road Construction	Ongoing upgrade and renewal works across the Shire	June 2022	Completed
Plant Replacement	Ongoing replacement of Plant as per Council's Plant Replacement Schedule	December 2021	Completed



# OBJECTIVES 2022-2023

The Council, in its 2022-2023 Annual Budget, proposes to undertake and achieve the following:

Name	Planned Works	Completion Date
Arthur Street, Wubin	Installation of Playground Equipment (subject to grant approval)	June 2023
Bell Street	Completion of a 4x2 Executive residence on Lot 2 Bell St	June 2023
Dalwallinu Aquatic Centre	Installation of Shade Sails over Toddler Pool (subject to grant approval)	October 2022
Dalwallinu Caravan Park	Repairs to Ablution facility (subject to grant approval)	April 2023
Dalwallinu Cemetery	Installation of Ablution Facility (subject to grant approval)	June 2023
Dalwallinu Recreation Centre	Upgrade to Cricket Pitch (subject to grant approval)	October 2022
Dalwallinu Recreation Centre	Installation of Solar Battery System (subject to grant approval)	October 2022
Dalwallinu Recreation Centre	Installation of Shade Shelters at Bowling Club	December 2022
Entry Statements	Upgrade of Entry Statements in Kalannie	June 2023
Footpaths	Construction of footpaths in Dalwallinu and Kalannie	December 2022
Great Northern Highway, Wubin	Installation of Traffic Control Equipment (subject to grant approval)	June 2023
Shire - Employee Housing	Installation of Solar Panels, Air Conditioning and Shower upgrades	December 2022
Shire - Other Housing	Shower & Bathroom Upgrades, Fencing	December 2022
Johnston Street, Dalwallinu	Replacement of Gazebo at Tourist Parking Bay (subject to grant approval)	December 2022
Kalannie Sports Pavilion	Installation of Electronic Scoreboard (subject to grant approval)	June 2023
McNeill Street	Acquisition of Lot 255 (if required) for proposed Multi Purpose early learning Centre	June 2023
McNeill Street	Construction of Multi Purpose Early Childhood Learning Centre	June 2023



# OBJECTIVES 2022-2023

The Council, in its 2022-2023 Annual Budget, proposes to undertake and achieve the following:

Name	Planned Works	Completion Date
McNeill Street	Landscaping of Multi Purpose Early Childhood Learning Centre (subject to grant approval)	June 2023
Myer Street	Acquisition of Old Fire Station Land	June 2023
Sewerage Ponds	Extension/Upgrade of Sewerage Ponds	June 2023
Shire Administration Centre	Replacement Flooring in Shire foyer	November 2022
Shire Administration Centre	Server and Software Upgrade	June 2023
Shire Standpipes	Upgrade to Standpipe Controllers	December 2022
Road Construction	Ongoing upgrade and renewal works across the Shire	June 2023
Plant Replacement	Ongoing replacement of Plant as per Council's Plant Replacement Schedule	December 2022

OBJECTIVES 2022-2023

### STRATEGIC COMMUNITY PLAN 2017-2027 – SCORE CARD 2021-2022

<b>Goal 1 – Community (Social)</b>			
<b>Outcome 1.1: Enhanced And Expanded Medical And Other Appropriate Health Services</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.1.1 Advocate for additional medical services e.g Dental, physio	Nil	N/A	No advocacy undertaken for additional services in 2021/2022
1.1.2 Advocate and promote an integrated public and Community Health Programme	Nil	N/A	No advocacy undertaken for community health programme in 21/22.
1.1.3 Investigate improved service delivery model	Advertised the Dalwallinu Medical Centre for private lease	Yes	Dalwallinu Medical Centre leased to Dr O Onikola for three years until October 2023.
1.1.4 Advocate for improvements to and extension in the availability of ‘in-home care and support services’	Nil	N/A	No progress on this outcome
1.1.5 Support regular provision of locum medical services	Nil	N/A	Medical Services not the Shire’s responsibility
<b>Outcome 1.2: Enhanced quality of public amenities and all Shire facilities</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.2.1 Improve the cleaning services of public amenities and all Shire facilities	Cleaning contract was put out to tender.	Yes	Contractors terminated agreement in November 2021. Cleaning undertaken in-house.
1.2.2 Improve lighting and universal access requirements in public places	Additional solar street lighting installed in Johnston Street.	Yes	Banner poles with solar lighting installed.
1.2.3 Promote greater usage of facilities for conferences and workshops	Marketing package developed for the Dalwallinu Recreation Centre	Yes	No progress on this outcome.



# SCORE CARD 2021-2022

## STRATEGIC COMMUNITY PLAN 2017 - 2027

### STRATEGIC COMMUNITY PLAN 2017-2027 – SCORE CARD 2021-2022

<b>Goal 1 – Community (Social)</b>			
<b>Outcome 1.3: Improved technology and electronic communication</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.3.1 Lobby State and Federal departments to improve mobile phone coverage	Lobbying continued for improved communication	Yes	No progress on this outcome by Shire however Telstra upgraded phone tower to 5G.
1.3.2 Lobby for better access and capability to National Broadband Network	Nil	N/A	Nil
1.3.3 Support continued provision of public services such as Community Resource Centres	Provision of building at nil rental	Yes	Lease with Dalwallinu CRC expires 30 November 2028.
1.3.4 Encourage and support private enterprise solutions to improve communications	Shire representatives are members of Innovation Central Midlands Inc	Yes	Membership continued until ICMI ceased.
<b>Outcome 1.4: Improved youth activities and services</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.4.1 Improve ambiance and management of Recreation Centres	Council agreed to fund the upgrade to the Dalwallinu Recreation Centre after being unsuccessful with grant funding. Tender for upgrade was awarded early 2018. Project completed.	Yes	Completed
1.4.2 Enhance connections between DDHS and Shire Officers	Nil	N/A	Nil



## STRATEGIC COMMUNITY PLAN 2017-2027 – SCORE CARD 2021-2022

<b>Goal 1 – Community (Social)</b>			
<b>Outcome 1.4: Improved youth activities and services</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.4.3 Enhance youth engagement and utilisation of recreation services	Provision of school holiday youth activities	Yes	School holiday programmes are well supported.
1.4.4 Engage with Early Learning Centre to investigate funding options, case studies for potential upgrades/ extensions	Dalwallinu ELC is now being run by REED	No	Meetings held with stakeholders. Concept plan developed. Architects engaged to design new building. Tenders called with awarding of tenders due July 2022. LRCIP funds received of \$1.4M to assist with funding of project.
<b>Outcome 1.5: Protected heritage areas and buildings</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.5.1 Continue to maintain a municipal heritage register	Municipal Register maintained	Yes	Ongoing
1.5.2 Investigate funding options for heritage listed assets	Nil	N/A	Nil
<b>Outcome 1.6: Enhanced community meeting areas in each town</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.6.1 Redevelop townsites main streets	Continue to enhance streetscapes in towns	Yes	Planned projects for 21-22 all completed
1.6.2 Support entities such as Mens Shed	Nil	N/A	No progress on this outcome



# SCORE CARD 2021-2022

## STRATEGIC COMMUNITY PLAN 2017-2027 – SCORE CARD 2021-2022

<b>Goal 1 – Community (Social)</b>			
<b>Outcome 1.7: Improved and enhanced playground areas</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.7.1 Improve public amenities in playground areas	Nil	N/A	Nil action required in this area.
1.7.2 Provide appropriate shade structures in playgrounds	Nil	N/A	Nil action required in this area.
<b>Outcome 1.8: Rejuvenated and enhanced recreation precinct and Dalwallinu Recreation Centre</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.8.1 Develop vibrant community hub space within the Dalwallinu recreation precinct	Completed in 2018-2019	Yes	Completed
1.8.2 Provide improved landscape and links with the amenity of recreational spaces and sporting facilities	As Above	Yes	As Above
1.8.3 Promote rejuvenated modern conference and function capabilities to regional users	Marketing package developed for the Dalwallinu Recreation Centre	Yes	Nil



## STRATEGIC COMMUNITY PLAN 2017-2027 – SCORE CARD 2021-2022

<b>Goal 2 – Sustainable Living (Economic)</b>			
<b>Outcome 2.1: A growing Shire population</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
2.1.1 Improve and encourage additional accommodation for single workers and families	Council proposes to subdivide 1 Wasley Street for future employee accommodation	Yes	Plans for the future of Wasley St to be discussed by Council in August 2022.
2.1.2 Examine population growth targets and impact on capacity of existing essential services	Nil	N/A	No progress on this outcome
2.1.3 Update the Rural Repopulation Plan	Nil	N/A	No progress on this outcome
2.1.4 Promote decentralised development	Nil	N/A	No progress on this outcome
<b>Outcome 2.2: Additional business development in the commercial and industrial sectors</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
2.2.1 Advocate for additional commercial businesses to set up in towns	Three lots re-zoned to commercial in McNeill Street.	Yes	Marketing of the vacant lots in McNeill St and Deacon St have been ongoing.
2.2.2 Continue to promote local employment opportunities through website	All Shire vacancies are advertised on the Shire website	Yes	Ongoing
2.2.3 Investigate options for a new industrial area for heavy industries	Compile data to show demand. All lots have now been sold.	N/A	DevelopmentWA have approved the extension of the LIA. Expected delivery date 2023-2024.
2.2.4 Develop and promote strategy for business development in Shire towns	Shire Business Attraction brochure completed and distributed	No	More marketing to be undertaken once land becomes available.



# SCORE CARD 2021-2022

## STRATEGIC COMMUNITY PLAN 2017 - 2027

### STRATEGIC COMMUNITY PLAN 2017-2027 – SCORE CARD 2021-2022

<b>Goal 2 – Sustainable Living (Economic)</b>			
<b>Outcome 2.3: Promote tourism and associated business in the area</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
2.3.1 Utilise websites to maximise promotion of the Shire	Shire website is up to date at all times with tourist information	Yes	Ongoing
2.3.2 Maintain partnerships with tourism groups	Partnerships with Wildflower Country, Discover Golden Horizons, Australia's Golden Outback	Yes	Ongoing
2.3.3 Develop partnerships to enhance & maintain/ rotate DDC educational displays	Nil	N/A	Little interest with people wanting to display at the DDC
2.3.4 Promote iconic landmarks – Rabbit Proof Fence and Dalgary Track	Nil	N/A	No progress on this outcome
<b>Outcome 2.4: Increased housing development</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
2.4.1 Improve and build additional accommodation for aged persons	Nil	N/A	Continue to finalise the purchase of Old Fire Station for future aged accommodation.
2.4.2 Advocate for existing UCL to be released for development	Negotiate with State Government to purchase Reserves.	Yes	Continued follow up of proposals submitted to Department, Planning Lands and Heritage
2.4.3 Encourage a variety of housing types are available	Nil	Yes	Bell St subdivision sees a variety of housing options.
2.4.4 Investigate potential joint venture arrangements for increased accommodation	Nil	N/A	No progress on this outcome



## STRATEGIC COMMUNITY PLAN 2017-2027 – SCORE CARD 2021-2022

<b>Goal 2 – Sustainable Living (Economic)</b>			
<b>Outcome 2.5: Improved drainage of stormwater in towns</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
2.5.1 Advocate for culvert size increases across Great Northern Highway (Wubin)	Lobbied Main Roads WA	Yes	Lobbying to continue
2.5.2 Instigate improved maintenance of current drainage system	Continue with upgrades of sewerage system	Yes	Completed another section as identified in the Sewer Master Plan.
2.5.3 Increase capture and utilisation of storm water	Designs have been prepared. Need more work on location of proposed dam	Ongoing	Catchment Dam at the end of Huggett Drive completed in 2021-2022
<b>Outcome 2.6: Improved road network</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
2.6.1 Ensure Restricted Access Vehicle (RAV) Network is fit for purpose to service agricultural transport needs	Nil	N/A	No progress on this outcome
2.6.2 Continue programme of road maintenance and reconstruction to meet asset renewal standards	Planned roadworks completed	Yes	Ongoing road maintenance and construction planned
2.6.3 Monitor annual freight task on Shire roads and lobby for sufficient funding	Nil	N/A	Successful with funding from WFSN for upgrades to Bell Rd and Dalwallinu-Kalannie Rd
2.6.4 Progress towards all Class A roads being 8 metres in width	When new Class A roads are planned for construction these are to 8m width	Yes	Ongoing





# SCORE CARD 2021-2022

### STRATEGIC COMMUNITY PLAN 2017-2027 – SCORE CARD 2021-2022

Goal 2 – Sustainable Living (Economic)			
Outcome 2.7: Improved productivity and profitability of agriculture			
Outcomes	Shire Activity/Action	Did we meet the outcome?	Comment
2.7.1 Maintain the relationship with local Liebe Group	Continue with support	Yes	Continued with support of the Liebe Group with a financial contribution
2.7.2 Facilitate vermin and weed control activities where the need arises	Undertook verge spraying	Yes	Nil

# SCORE CARD 2021-2022

### STRATEGIC COMMUNITY PLAN 2017-2027 – SCORE CARD 2021-2022

<b>Goal 3 - Environment</b>			
<b>Outcome 3.1 Reduced feral animal population in the Shire</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
3.1.1 Continue to work with local farmers to reduce the Corella population	Corella Culls were held in Dalwallinu and Kalannie with varying success	Yes	Fortnightly culling from November – April in addition to annual February weekend cull
3.1.2 Continue support for Central Wheatbelt Biosecurity Association Inc	Continue to support as and when required.	N/A	Nil
<b>Outcome 3.2 Reduced litter and improved ambiance of streetscapes</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
3.2.1 Expand litter maintenance works in the town sites	Nil	N/A	Nil
3.2.2 Encourage volunteer programs to assist with litter control	Nil	N/A	No progress on this outcome
3.2.3 Provide appropriate awards & prizes for excellence in tidy streets	Nil	N/A	No progress on this outcome



# SCORE CARD 2021-2022

## STRATEGIC COMMUNITY PLAN 2017 - 2027

### STRATEGIC COMMUNITY PLAN 2017-2027 – SCORE CARD 2021-2022

<b>Goal 3 - Environment</b>			
<b>Outcome 3.3 Improved weed control in the Shire</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
3.3.1 Maintain weed management programs in the Shire	Nil	N/A	Nil
<b>Outcome 3.4 Enhanced rehabilitation of reserves</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
3.4.1 Expand gravel pit rehabilitation program	Nil	N/A	Nil
<b>Outcome 3.5 Expanded recycling services</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
3.5.1 Promote greater use of DrumMuster	No longer conducted by the Shire	N/A	Nil
3.5.2 Education program on what to put in recycle bins	Regular advertising on Facebook to educate on recyclable items	Yes	Ongoing



# SCORE CARD 2021-2022

## STRATEGIC COMMUNITY PLAN 2017 - 2027

### STRATEGIC COMMUNITY PLAN 2017-2027 – SCORE CARD 2021-2022

<b>Goal 4 – Civic Leadership (Governance)</b>			
<b>Outcome 4.1 Improved communication/consultation across all towns with a variety of methods</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
4.1.1 Continue to engage the community in decision making and a shared responsibility to achieve our goals	Continued to liaise with the community in line with Councils Communication Plan and Community Engagement Plan Monthly newsletter well received Email database established	Yes	Continue to use the plans to engage the community
4.1.2 Review the Strategic Community Plan regularly through community engagement to ensure it represents the community's interests	Commenced review of the Strategic Community Plan and Corporate Business Plan in early 2020	Yes	To be finalised late 2022. SCP and CBP have been combined and is now called "Council Plan".
<b>Outcome 4.2 Improved flexibility in and provision of customer service</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
4.2.1 Promote the alternative for payment options	Nil	N/A	Nil
4.2.2 Review staff work ethics and promote best practice customer service	Continued to promote the Customer Service Charter	Yes	All staff aware of Customer Service Charter
4.2.3 Monitor and develop response time to customer issues	As per Customer Service Charter	Yes	All staff aware of customer response times



# SCORE CARD 2021-2022

## STRATEGIC COMMUNITY PLAN 2017 - 2027

### STRATEGIC COMMUNITY PLAN 2017-2027 – SCORE CARD 2021-2022

<b>Goal 4 – Civic Leadership (Governance)</b>			
<b>Outcome 4.3 Improved emergency planning and response</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
4.3.1 Improve the coordination of emergency planning via the Local Emergency Management Committee	Quarterly meetings held	Yes	Nil
4.3.2 Encourage volunteers to work with emergency service providers	Nil	N/A	Nil
4.3.3 Advocate support for local emergency services	Council supports emergency services as and when required	Yes	Nil
4.3.4 Maintain and enhance support for Bush Fire Brigades and volunteers	The Shire administers the ESL for the bush fire brigades	Yes	Nil
<b>Outcome 4.4 Strategic alliances to best serve Dalwallinu</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
4.4.1 Develop regional projects with adjoining shires in the Mid West and Wheatbelt	Dalwallinu is part of Innovation Central Midland Inc with the Shires of Moora and Wongan Ballidu to deliver regional projects	Yes	ICMI has ceased to exist. No further commitments
4.4.2 Provide services to other Shires e.g conference facilities	Nil	N/A	No progress on this outcome





# SCORE CARD 2021-2022

## STRATEGIC COMMUNITY PLAN 2017 - 2027

### STRATEGIC COMMUNITY PLAN 2017-2027 – SCORE CARD 2021-2022

<b>Goal 4 – Civic Leadership (Governance)</b>			
<b>Outcome 4.4 Strategic alliances to best serve Dalwallinu</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
4.4.3 Promote advantages of decentralised governance	Nil	N/A	No progress on this outcome
4.4.4 Lobby the State Government to highlight the current community of interest services and funded by the Shire, and the strategic National Highway location of the town of Dalwallinu	Nil	N/A	No progress on this outcome
4.4.5 Strive to ensure 'best practice' local governance is maintained	Continue to ensure best practice	Yes	Nil







# CITIZENSHIP CEREMONIES

The Shire conducted two (2) citizenship ceremonies throughout 2021-2022.



*Richard Santiago with former Shire President Steven Carter*

In September 2021 the Shire hosted a Citizenship ceremony for Mr Richard Santiago to receive his Australian Citizenship.

Shire President at that time Steve Carter presided at the ceremony. Also in attendance was Mr Shane Love MLA.

At the conclusion of the ceremony the Shire of Dalwallinu hosted a small afternoon tea attended by Richard and his family, Mr Shane Love MLA, Shire President at that time Mr Steve Carter, Shire Councillors, CEO Jean Knight and staff of the Shire of Dalwallinu.



*Philip and Sharon Tesico with their two daughters*

her Australian Citizenship from Shire President Mr Keith Carter. At the conclusion of the ceremony Cr Carter warmly welcomed Sharon into the Australia community.

The ceremony was followed by an afternoon tea celebrated with her husband and two daughters in attendance. Present at the afternoon tea was the Shire President Mr Keith Carter, Shire Councillors, Chief Executive Officer Mrs Jean Knight and staff from the Shire of Dalwallinu.



*Shire President Mr Keith Carter and Mrs Sharon Tesico*

Date of Ceremony	Phillipines	Total
28/09/2021	1	1
24/05/2022	1	1
Total	2	2

# CITIZENSHIP CEREMONIES



# COMPETITION POLICY



## COMPETITION REFORM

National Competition Policy (NCP) is designed to enhance the efficiency and effectiveness of public sector agencies and lead to more efficient use of all economic resources. There are a number of specific requirements placed on Local Government in the areas of competitive neutrality, legislation review and structural reform.

Each Local Government is required to report its progress in achieving NCP reforms in its annual report.

## COMPETITIVE NEUTRALITY

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Measures should be introduced to effectively neutralise any net competitive advantage flowing from government ownership.

Competitive neutrality should apply to all business activities, which generate a user-pays income of over \$200,000, unless it can be shown it is not in the public interest.

A public benefit test is used to determine if competitive neutrality is in the public interest.

This involves assessing the benefits of implementing competitive neutrality against the costs. If the benefits exceed the costs, competitive neutrality should be implemented.

Annual Reports must show that a public benefit test has been conducted for all significant business activities. They should also provide information on how a decision was reached to implement or not implement competitive neutrality in each case.

If competitive neutrality has been found to be in the public interest, the Annual Report must show the schedule for implementing it over the coming year.

As the Shire of Dalwallinu does not have any 'Significant Business Activities' with an annual user-pays income exceeding \$200,000 pa this negates further action or reporting obligation.

## LEGISLATION REVIEW

All Local Governments are required to assess which of their local laws might impact on competition and conduct a review of each to determine how any restrictive practices might be overcome.

There are specific reporting requirements which must be included in the Annual Report, including:

*A statement of which local laws have been reviewed, the conclusions of those reviews, and an implementation schedule for any resultant recommendations;*

In 2020, Council reviewed all Local Laws.

## STRUCTURAL REFORM

Before Local Governments privatise a monopoly business activity or introduce competition into a sector dominated by a monopoly or near monopoly, the regulatory and commercial activities must be separated and a review undertaken.

Where applicable, all Local Governments in Australia must report their adherence to structural reform principles. At present, this requirement has a very limited impact on Local Government in Western Australia, and most will not need to provide this information.



# DISABILITY ACCESS AND INCLUSION



The Shire of Dalwallinu is committed to facilitate the inclusion of people with disability through the improvement of access to its information, services, events and facilities.

In working towards this goal the Shire of Dalwallinu has worked progressively towards achieving the desired results in the key outcomes.

Our success includes:

DAIP available on our website;

- Confirmed our facilities meet the standard required;
- Improved Shire of Dalwallinu staff understanding of how to assist the public to obtain information in other formats; and
- Ongoing community consultation with key stakeholders to guide access and inclusion improvements.





# RECORDKEEPING PLAN REPORT

## RECORD KEEPING PLAN REPORT

Consistent with the provisions of the *State Records Act 2000*, the Shire of Dalwallinu on 24 March 2020 adopted an approved 'Recordkeeping Plan' and satisfied the compliance requirements of the Act, and has provided sufficient and appropriate training for the staff in this responsibility having had the Chief Executive Officer approve the Operational Procedures Manual for this training.

### PURPOSES

The purpose of this Recordkeeping Plan (RKP) is to set out the minimum requirements as to which records are to be created by the Shire of Dalwallinu and how it is to keep its records. Recordkeeping Plans are to provide an accurate reflection of the recordkeeping program within the organisation, including information regarding the organisation's recordkeeping system(s), policies, disposal arrangements, practices and processes. The RKP is the primary means of providing evidence of compliance with the Act.

### OBJECTIVES

The objectives of the Shire of Dalwallinu Recordkeeping Plan are to ensure:

- Compliance with Section 19 of the *State Records Act 2000*;
- Recordkeeping within the Local Government is moving towards compliance with State Records Commission Standards and Records Management Standard AS ISO 15489;
- Processes are in place to facilitate the complete and accurate record of business transactions and decisions;
- Recorded information can be retrieved quickly, accurately and cheaply when required; and
- Protection and preservation of the Local Government's records.

### PERFORMANCE INDICATORS

Under Section 6.2 of the Shire of Dalwallinu's Recordkeeping Plan, Performance Indicators, as listed below, were tested successfully with less than 10% error rate being recorded:

- An annual test to retrieve documentation with a random choice;
- Selection of twenty items with an error rate less than 10% being acceptable.
- State records commission standard 2: Principal 6

### RECORD KEEPING TRAINING PROGRAM

This Shire employs one full time Customer Service Officer, who has been trained to be proficient in all aspects of Records Keeping in relation to the software Council has in place with Synergy Soft. The Records Officer also provide training to other staff in relation to the requirements of the Records Keeping Plan.

### Review of the efficiency and effectiveness of the record keeping training program

A briefing session for all staff on the requirements of the RKP and their responsibilities is conducted regularly. The Shire of Dalwallinu's induction program addresses employees' roles and responsibilities in regard to their compliance with the Record Keeping Plan (RKP).

Each new employee is presented with a comprehensive Induction Manual which includes the requirements of the RKP. The Records Officer also provides – brief overview of the practical application of the plan.







# EVENTS AND PROGRAMS



*Dalwallinu-Kalannie Road - new seal*



*Roche Street, Kalannie - new seal*



*Roberts Road, Dalwallinu - stormwater dam*



*Roberts Road, Dalwallinu - new road construction*



EVENTS AND PROGRAMS





# EVENTS AND PROGRAMS



*Dalwallinu Aquatic Centre - new shade sails*



*Dalwallinu Recreation Ground - new oval seating*



*Overhead Dalwallinu Recreation Centre showing new shade sails and new seating*



*Dalwallinu Recreation Playground - new shade sails*



*Dalwallinu Recreation Playground*

EVENTS AND PROGRAMS





# EVENTS AND PROGRAMS

# EVENTS AND PROGRAMS



*New Street Banners - 2021*



*Dalwallinu Caravan Park - new ablutions block*



*Xantippe Tank - new table with shade structure*



*Shire of Dalwallinu Display 2021 Dalwallinu Show*



*Dalwallinu Niche Wall - new works*



*Block Bollards - Dalwallinu Recreation Centre*



*New water fountain*







# EVENTS AND PROGRAMS

# EVENTS AND PROGRAMS



Low Loader



Excavator



Skid Steer



Cherry Picker in action



Cherry Picker folded away



## AUSTRALIA DAY COMMUNITY CITIZENS OF THE YEAR 2022



### ACTIVE COMMUNITY CITIZEN OF THE YEAR - MRS JOY WORNES

Mrs Wornes was recognised for her work as a volunteer to Music and Drama, Dalwallinu Creative Art Society, Dalwallinu Ag Society, Church Groups, CWA, Wubin Progress Association, Dalwallinu Tourism and for being a driving force behind the establishment and running of the Wubin Wheatbin Museum.

She was a passionate piano player performed in musical productions, church services, Weddings and funerals for over forty years.

Unfortunately Mrs Wornes passed away only a few weeks after receiving her award.



*The late Mrs Joy Wornes - Active Community Citizen of the Year 2022*

### YOUTH ACTIVE COMMUNITY CITIZEN OF THE YEAR - MR THOMAS DAVIS



*Shire President Keith Carter congratulating Mr Thomas Davis - Active Young Community Citizen of the Year 2022*

Thomas Davis was nominated by his school Principal and teachers. Thomas always displayed positive sportsmanship and was a role model for other students.

He was a leader within the school community and also within the basketball community.

Through his positive leadership and participation in school and community sports he was able to be an inspiration to other younger members of the community.

He was also noted as being highly respected within the Dalwallinu community.





# EVENTS AND PROGRAMS

School Holiday Program at Dalwallinu Discovery Centre  
Drawing Class - October 2021



Easter Egg Hunt - Dalwallinu Aquatic Centre



EVENTS AND PROGRAMS







# EVENTS AND PROGRAMS

## 2021 Shire of Dalwallinu and Lions Club of Dalwallinu Street Party

EVENTS AND PROGRAMS







# EVENTS AND PROGRAMS

2022 Anzac Day Service and Gunfire Breakfast - Memorial Park



2022 Australia Day Breakfast - Dalwallinu Aquatic Centre



EVENTS AND PROGRAMS







# EVENTS AND PROGRAMS

## STAFF RECOGNITION AND AWARDS



Kevin and Shirley Ashby

In February 2022 the Shire recognised three staff who had amassed an amazing combined service of 90 years.

Kevin Ashby started working for the Shire in February 1972. The Shire recognised his amazing dedication to the township of Dalwallinu and its gardens with a plaque and by naming the rose garden in front of the Shire Administration building the Kevin Ashby Gardens.



Kevin Ashby, Christie Andrews and Bert Wayne

Robert (Bert) Wayne commenced working at the Shire in September 2001 and retired after celebrating 20 years of work. Bert was employed as a General Hand and has been part of the Maintenance/Construction crew and the Town Crew. He was a quiet worker who always did what was needed.

Christie Andrews started at the Shire whilst still in High School. She initially completed one day a week doing work experience. Upon leaving school she commenced a 12 months traineeship and over the years has worked as Customer Service Officer, Payroll/Debtors/Creditors Officer, Rates Officer and is now the Senior Finance Officer.



The Kevin Ashby Gardens



Plaque in the Kevin Ashby Gardens recognising Kevin's lengthy contribution and service.

EVENTS AND PROGRAMS





# 2021/2022 ANNUAL FINANCIAL STATEMENTS



This page has been left blank intentionally



**SHIRE OF DALWALLINU**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

Certification of Financial Report	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	52

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

*Social and economic stability and well planned sustainable towns. A high standard of living, promoting business growth and nurturing agriculture in balance with the environment. A place of opportunity, acceptance of all people, strong health/aged care, educational facilities and a community favourable to extend families.*

Principal place of business:  
58 Johnson Street  
Dalwallinu WA 6609

SHIRE OF DALWALLINU  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

The attached financial report of the Shire of Dalwallinu for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Dalwallinu at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 16 day of December 2022



---

Chief Executive Officer

---

Jean Knight

**SHIRE OF DALWALLINU**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Revenue</b>				
Rates	24(a),2(a)	3,394,968	3,407,750	3,323,912
Operating grants, subsidies and contributions	2(a)	4,894,012	1,740,370	3,950,395
Fees and charges	23(c),2(a)	1,227,224	1,185,374	1,188,254
Interest earnings	2(a)	27,686	24,401	41,296
Other revenue	2(a)	0	100	35
		<b>9,543,890</b>	<b>6,357,995</b>	<b>8,503,892</b>
<b>Expenses</b>				
Employee costs		(2,174,005)	(2,406,055)	(2,309,114)
Materials and contracts		(2,638,588)	(2,928,174)	(2,268,439)
Utility charges		(427,585)	(426,926)	(416,743)
Depreciation	9(a)	(5,691,202)	(5,534,680)	(5,471,172)
Finance costs	2(b)	(126,714)	(129,049)	(131,879)
Insurance		(187,287)	(189,206)	(169,426)
Other expenditure	2(b)	(130,346)	(133,541)	(118,555)
		<b>(11,375,727)</b>	<b>(11,747,631)</b>	<b>(10,885,328)</b>
		<b>(1,831,837)</b>	<b>(5,389,636)</b>	<b>(2,381,436)</b>
Capital grants, subsidies and contributions	2(a)	5,062,426	10,038,666	2,943,290
Profit on asset disposals	9(b)	50,109	34,641	20,133
Loss on asset disposals	9(b)	(208,137)	(101,138)	(627,785)
Fair value adjustments to financial assets at fair value through profit or loss		6,994	0	4,525
Loss on revaluation of Other infrastructure - drainage	8(a)	0	0	(593,809)
		<b>4,911,392</b>	<b>9,972,169</b>	<b>1,746,354</b>
<b>Net result for the period</b>	<b>23(b)</b>	<b>3,079,555</b>	<b>4,582,533</b>	<b>(635,082)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	5,012,068	0	(1,175,580)
<b>Total other comprehensive income for the period</b>	<b>16</b>	<b>5,012,068</b>	<b>0</b>	<b>(1,175,580)</b>
<b>Total comprehensive income for the period</b>		<b>8,091,623</b>	<b>4,582,533</b>	<b>(1,810,662)</b>

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

**William Buck Audit (WA) Pty Ltd**





**SHIRE OF DALWALLINU**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2022**

	<b>NOTE</b>	<b>2022</b>	<b>2021</b>	<b>1-Jul-20</b>
		<b>\$</b>	<b>Restated</b>	<b>Restated</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	3	8,385,962	7,724,964	6,494,104
Trade and other receivables	5	284,421	195,234	314,183
Inventories	6	10,157	14,628	5,214
<b>TOTAL CURRENT ASSETS</b>		<b>8,680,540</b>	<b>7,934,826</b>	<b>6,813,501</b>
<b>NON-CURRENT ASSETS</b>				
Trade and other receivables	5	12,991	17,424	21,581
Other financial assets	4(a)	136,156	129,162	124,637
Property, plant and equipment	7(a)	37,318,925	32,387,912	32,002,597
Infrastructure	8(a)	276,104,729	273,250,729	275,596,099
Right-of-use assets	10(a)	22,183	45,236	68,288
<b>TOTAL NON-CURRENT ASSETS</b>		<b>313,594,984</b>	<b>305,830,463</b>	<b>307,813,202</b>
<b>TOTAL ASSETS</b>		<b>322,275,524</b>	<b>313,765,289</b>	<b>314,626,703</b>
<b>CURRENT LIABILITIES</b>				
Trade and other payables	11	765,558	605,621	385,299
Other liabilities	12	788,246	290,902	0
Lease liabilities	10(b)	23,028	23,359	22,789
Borrowings	13	304,001	297,875	134,455
Employee related provisions	14	411,575	367,548	464,146
Other provisions	15	0	0	23,805
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,292,408</b>	<b>1,585,305</b>	<b>1,030,494</b>
<b>NON-CURRENT LIABILITIES</b>				
Lease liabilities	10(b)	0	23,028	46,387
Borrowings	13	3,314,508	3,618,507	3,195,284
Employee related provisions	14	40,213	43,013	62,114
Other provisions	15	214,599	173,263	159,589
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,569,320</b>	<b>3,857,811</b>	<b>3,463,374</b>
<b>TOTAL LIABILITIES</b>		<b>5,861,728</b>	<b>5,443,116</b>	<b>4,493,868</b>
<b>NET ASSETS</b>		<b>316,413,796</b>	<b>308,322,173</b>	<b>310,132,835</b>
<b>EQUITY</b>				
Retained surplus		46,892,037	43,033,903	44,942,280
Reserve accounts	27	3,794,137	4,572,716	3,299,421
Revaluation surplus	16	265,727,622	260,715,554	261,891,134
<b>TOTAL EQUITY</b>		<b>316,413,796</b>	<b>308,322,173</b>	<b>310,132,835</b>

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

**SHIRE OF DALWALLINU  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2020</b>		<b>44,942,280</b>	<b>3,299,421</b>	<b>263,023,167</b>	<b>311,264,868</b>
Correction of error	28	0	0	(1,132,033)	(1,132,033)
<b>Restated balance at the beginning of the financial year</b>		<b>44,942,280</b>	<b>3,299,421</b>	<b>261,891,134</b>	<b>310,132,835</b>
Comprehensive income for the period					
Net result for the period		(635,082)	0	0	(635,082)
Other comprehensive income for the period	16	0	0	(1,175,580)	(1,175,580)
<b>Total comprehensive income for the period</b>		<b>(635,082)</b>	<b>0</b>	<b>(1,175,580)</b>	<b>(1,810,662)</b>
Transfers from reserves	27	26,377	(26,377)	0	0
Transfers to reserves	27	(1,299,672)	1,299,672	0	0
<b>Balance as at 30 June 2021</b>		<b>43,033,903</b>	<b>4,572,716</b>	<b>260,715,554</b>	<b>308,322,173</b>
Comprehensive income for the period					
Net result for the period		3,079,555	0	0	3,079,555
Other comprehensive income for the period	16	0	0	5,012,068	5,012,068
<b>Total comprehensive income for the period</b>		<b>3,079,555</b>	<b>0</b>	<b>5,012,068</b>	<b>8,091,623</b>
Transfers from reserves	27	1,260,964	(1,260,964)	0	0
Transfers to reserves	27	(482,385)	482,385	0	0
<b>Balance as at 30 June 2022</b>		<b>46,892,037</b>	<b>3,794,137</b>	<b>265,727,622</b>	<b>316,413,796</b>

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

SHIRE OF DALWALLINU  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2022

NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates	3,407,417	3,366,138	3,272,081
Operating grants, subsidies and contributions	5,381,471	1,781,982	4,416,234
Fees and charges	1,227,224	1,185,374	1,188,254
Interest received	27,686	24,401	41,296
Goods and services tax received	1,069,390	0	0
Other revenue	0	100	35
	<b>11,113,188</b>	<b>6,357,995</b>	<b>8,917,900</b>
<b>Payments</b>			
Employee costs	(2,145,828)	(2,406,055)	(2,379,380)
Materials and contracts	(2,412,423)	(2,928,174)	(2,114,835)
Utility charges	(427,585)	(426,926)	(416,743)
Finance costs	(128,884)	(129,049)	(130,139)
Insurance paid	(187,287)	(189,206)	(169,426)
Goods and services tax paid	(1,156,708)	0	0
Other expenditure	(135,547)	(133,541)	(118,555)
	<b>(6,594,262)</b>	<b>(6,212,951)</b>	<b>(5,329,078)</b>
<b>Net cash provided by (used in) operating activities</b>	17(b) 4,518,926	145,044	3,588,822
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	7(a) (1,442,726)	(1,957,679)	(2,852,726)
Payments for construction of infrastructure	8(a) (7,503,532)	(11,808,842)	(3,956,971)
Non-operating grants, subsidies and contributions	5,062,426	10,038,666	2,943,290
Proceeds from sale of property, plant & equipment	9(b) 347,136	380,712	944,591
<b>Net cash provided by (used in) investing activities</b>	(3,536,696)	(3,347,143)	(2,921,816)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	26(a) (297,873)	(297,874)	(213,357)
Payments for principal portion of lease liabilities	26(b) (23,359)	(23,053)	(22,789)
Proceeds from new borrowings	26(a) 0	0	800,000
<b>Net cash provided by (used in) financing activities</b>	(321,232)	(320,927)	563,854
<b>Net increase (decrease) in cash held</b>	660,998	(3,523,026)	1,230,860
Cash at beginning of year	7,724,964	7,724,964	6,494,104
<b>Cash and cash equivalents at the end of the year</b>	17(a) 8,385,962	4,201,938	7,724,964

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

SHIRE OF DALWALLINU  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>NET CURRENT ASSETS - At start of financial year - surplus/(deficit)</b>	25(b)	2,353,531	2,271,381	2,850,211
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities (excluding general rate)</b>				
Rates (excluding general rate)	24(b)	41,604	41,612	40,641
Operating grants, subsidies and contributions		4,894,012	1,740,370	3,950,395
Fees and charges		1,227,224	1,185,374	1,188,254
Interest earnings		27,686	24,401	41,296
Other revenue		0	100	35
Profit on asset disposals	9(b)	50,109	34,641	20,133
Fair value adjustments to financial assets at fair value through profit or loss		6,994	0	4,525
		6,247,629	3,026,498	5,245,279
<b>Expenditure from operating activities</b>				
Employee costs		(2,174,005)	(2,406,055)	(2,309,114)
Materials and contracts		(2,638,588)	(2,928,174)	(2,268,439)
Utility charges		(427,585)	(426,926)	(416,743)
Depreciation		(5,691,202)	(5,534,680)	(5,471,172)
Finance costs		(126,714)	(129,049)	(131,879)
Insurance		(187,287)	(189,206)	(169,426)
Other expenditure		(130,346)	(133,541)	(118,555)
Loss on asset disposals	9(b)	(208,137)	(101,138)	(627,785)
Loss on revaluation of non-current assets		0	0	(593,809)
		(11,583,864)	(11,848,769)	(12,106,922)
Non-cash amounts excluded from operating activities	25(a)	5,885,853	5,601,177	6,666,838
<b>Amount attributable to operating activities</b>		549,618	(3,221,094)	(194,805)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		5,062,426	10,038,666	2,943,290
Proceeds from disposal of assets	9(b)	347,136	380,712	944,591
Purchase of property, plant and equipment	7(a)	(1,442,726)	(1,957,679)	(2,852,726)
Purchase and construction of infrastructure	8(a)	(7,503,532)	(11,808,842)	(3,956,971)
		(3,536,696)	(3,347,143)	(2,921,816)
<b>Amount attributable to investing activities</b>		(3,536,696)	(3,347,143)	(2,921,816)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	26(a)	(297,873)	(297,874)	(213,357)
Proceeds from borrowings	26(a)	0	0	800,000
Payments for principal portion of lease liabilities	26(b)	(23,359)	(23,053)	(22,789)
Transfers to reserves (restricted assets)	27	(482,385)	(281,283)	(1,299,672)
Transfers from reserves (restricted assets)	27	1,260,964	1,532,927	26,377
<b>Amount attributable to financing activities</b>		457,347	930,717	(709,441)
<b>Surplus/(deficit) before imposition of general rates</b>		(176,200)	(3,366,138)	(975,851)
<b>Total amount raised from general rates</b>	24(a)	3,353,364	3,366,138	3,283,271
<b>Surplus/(deficit) after imposition of general rates</b>	25(b)	3,177,164	0	2,307,420

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

**SHIRE OF DALWALLINU**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	13
Note 4	Other Financial Assets	13
Note 5	Trade and Other Receivables	14
Note 6	Inventories	15
Note 7	Property, Plant and Equipment	16
Note 8	Infrastructure	18
Note 9	Fixed Assets	20
Note 10	Leases	23
Note 11	Trade and Other Payables	24
Note 12	Other Liabilities	25
Note 13	Borrowings	26
Note 14	Employee Related Provisions	27
Note 15	Other Provisions	28
Note 16	Revaluation Surplus	29
Note 17	Notes to the Statement of Cash Flows	30
Note 18	Capital Commitments	31
Note 19	Related Party Transactions	32
Note 20	Financial Risk Management	35
Note 21	Events Occurring After the End of the Reporting Period	39
Note 22	Other Significant Accounting Policies	40
Note 23	Function and Activity	41
<b>Information required by legislation</b>		
Note 24	Rating Information	44
Note 25	Rate Setting Statement Information	47
Note 26	Borrowing and Lease Liabilities	48
Note 27	Reserve accounts	50
Note 28	Correction of Error	51



**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**1. BASIS OF PREPARATION**

The financial report comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied 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 City to measure any vested improvements at zero cost. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**The local government reporting entity**

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

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

**Judgements and estimates**

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

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

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

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

SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General rates	Over time	Payment dates adopted by Council	None	When rates notice is issued.
Grant contracts with customers	Community events and minor facilities	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable	When assets are controlled.
Fees and charges	Building, planning, development and animal management having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue.	None	On payment if the licence, registration or approval.
Fees and charges	Regulatory food, health and safety. Compliance safety check (pool)	Single point in time	Full payment prior to issue/inspection.	None	On payment of the of the inspection or check.
Fees and charges	Kerbside collection service	Over time	Payment on annual basis in advance. Billed with rates notice.	None	When rates notice is issued.
Fees and charges	Use of halls and facilities	Single point in time	In full in advance.	Refund if event is cancelled	On entry of hire.
Fees and charges	Use of Shire rental properties	Single point in time	In weekly, fortnightly or monthly payments in advance.	None	On payment of rent.
Fees and charges	Gym and Pool membership	Single point in time	Payment in full in advance.	None	On first entry of membership period.
Fees and charges	Cemetery services, library fees, private works, road construction materials and shire merchandise	Single point in time	Payment in full in advance or invoice on completion if purchase order is issued.	None	Output method based on provision of service or completion of works.
Fees and charges	Fines issued for breaches of local laws or relevant state legislation	Single point in time	Payment in full within defined time.	None	When fine notice is issued.
Other revenue	Insurance claims and other miscellaneous reimbursements	Single point in time	Payment in arrears for claimable event.	None	When claim is agreed or assets controlled.
Non-operating grants, subsidies and contributions	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations.

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

SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES

(a) Revenue (Continued)

Revenue Recognition

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

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,394,968	0	3,394,968
Operating grants, subsidies and contributions	4,894,012	0	0	0	4,894,012
Fees and charges	1,227,224	0	0	0	1,227,224
Interest earnings	0	0	0	27,686	27,686
Non-operating grants, subsidies and contributions	0	5,062,426	0	0	5,062,426
<b>Total</b>	<b>6,121,236</b>	<b>5,062,426</b>	<b>3,394,968</b>	<b>27,686</b>	<b>14,606,316</b>

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,323,912	0	3,323,912
Operating grants, subsidies and contributions	3,950,395	0	0	0	3,950,395
Fees and charges	1,188,254	0	0	0	1,188,254
Interest earnings	0	0	0	41,296	41,296
Other revenue	35	0	0	0	35
Non-operating grants, subsidies and contributions	0	2,943,290	0	0	2,943,290
<b>Total</b>	<b>5,138,684</b>	<b>2,943,290</b>	<b>3,323,912</b>	<b>41,296</b>	<b>11,447,182</b>

SHIRE OF DALWALLINU  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

	Note	2022 Actual	2022 Budget	2021 Actual
<b>Interest earnings</b>				
Interest on reserve funds		11,146	9,001	20,148
Rates instalment and penalty interest (refer Note 24(g))		10,855	7,400	11,927
Other interest earnings		5,685	8,000	9,221
		27,686	24,401	41,296
<b>(b) Expenses</b>				
<b>Auditors remuneration</b>				
- Audit of the Annual Financial Report		20,900	18,900	19,560
- Other services		4,000	6,000	800
		24,900	24,900	20,360
<b>Finance costs</b>				
Borrowings	26(a)	125,834	128,169	130,429
Lease liabilities	26(b)	880	880	1,450
		126,714	129,049	131,879
<b>Other expenditure</b>				
Sundry expenses		130,346	133,541	118,555
		130,346	133,541	118,555

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**3. CASH AND CASH EQUIVALENTS**

Cash at bank and on hand  
 Short term deposits  
**Total cash and cash equivalents**

Held as  
 - Unrestricted cash and cash equivalents  
 - Restricted cash and cash equivalents

Note	2022	2021
	\$	\$
	4,591,825	3,152,248
	3,794,137	4,572,716
17(a)	8,385,962	7,724,964
	3,803,579	2,861,346
17(a)	4,582,383	4,863,618
	8,385,962	7,724,964

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

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

**Restricted financial assets**

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

Details of restrictions on financial assets can be found at Note 17.

**4. OTHER FINANCIAL ASSETS**

**(a) Non-current assets**

Financial assets at fair values through other comprehensive income

**(b) Financial assets at fair values through other comprehensive income**

Financial assets at fair values through other comprehensive income - Local Government House trust

	2022	2021
	\$	\$
	136,156	129,162
	136,156	129,162

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 22 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

**Financial assets at fair value through profit and loss**

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

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

**Impairment and risk**

Information regarding impairment and exposure to risk can be found at Note 20.



**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**5. TRADE AND OTHER RECEIVABLES**

Note	2022 \$	2021 \$
<b>Current</b>		
Rates receivable	51,808	59,824
Trade and other receivables	145,295	135,410
GST receivable	87,318	0
	284,421	195,234
<b>Non-current</b>		
Pensioner's rates and ESL deferred	12,991	17,424

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other receivables**

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 20.

**Classification and subsequent measurement**

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

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

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

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**6. INVENTORIES**

<b>Note</b>	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Current</b>		
Fuel and materials	10,157	14,628
	<u>10,157</u>	<u>14,628</u>

The following movements in inventories occurred during the year:

<b>Balance at beginning of year</b>	14,628	5,214
Additions to inventory	(4,471)	9,414
<b>Balance at end of year</b>	<u>10,157</u>	<u>14,628</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

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

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

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**7. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

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

	Note	Land - freehold land	Buildings - Non Specialised	Total land and buildings	Furniture And Equipment	Plant And Equipment	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2020</b>		2,252,066	26,833,834	29,085,900	48,926	2,867,771	32,002,597
Additions		1,509,909	452,579	1,962,488	6,722	883,516	2,852,726
Disposals		(1,423,526)	0	(1,423,526)	0	(128,717)	(1,552,243)
Depreciation	9(a)	0	(569,321)	(569,321)	(13,303)	(332,544)	(915,168)
<b>Balance at 30 June 2021</b>		2,338,449	26,717,092	29,055,541	42,345	3,290,026	32,387,912
<b>Comprises:</b>							
Gross balance amount at 30 June 2021		2,338,449	28,888,642	31,227,091	252,371	3,970,334	35,449,796
Accumulated depreciation at 30 June 2021		0	(2,171,550)	(2,171,550)	(210,026)	(680,308)	(3,061,884)
<b>Balance at 30 June 2021</b>		2,338,449	26,717,092	29,055,541	42,345	3,290,026	32,387,912
Additions		72,567	568,805	641,372	39,783	761,571	1,442,726
Disposals		(156,998)	(111,065)	(268,063)	0	(237,101)	(505,164)
Revaluation increments / (decrements) transferred to revaluation surplus		198,982	4,813,086	5,012,068	0	0	5,012,068
Depreciation	9(a)	0	(578,783)	(578,783)	(15,300)	(410,175)	(1,004,258)
Transfers		0	(14,359)	(14,359)	0	0	(14,359)
<b>Balance at 30 June 2022</b>		2,453,000	31,394,776	33,847,776	66,828	3,404,321	37,318,925
<b>Comprises:</b>							
Gross balance amount at 30 June 2022		2,453,000	31,411,440	33,864,440	270,213	4,409,422	38,544,075
Accumulated depreciation at 30 June 2022		0	(16,664)	(16,664)	(203,385)	(1,005,101)	(1,225,150)
<b>Balance at 30 June 2022</b>		2,453,000	31,394,776	33,847,776	66,828	3,404,321	37,318,925

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**7. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land - freehold land	2	Market approach using recent observable market data for similar properties	Independent Valuer	30 June 2022	Price per square metre/market borrowing rate.
Buildings - Non Specialised	2	Market approach using recent observable market data for similar properties	Independent Valuer	30 June 2022	Price per square metre/market borrowing rate.
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
<b>(ii) Cost</b>					
<b>Furniture and equipment</b>	3	Cost approach using depreciated replacement cost	Management Valuation	30 June 2020	Purchase costs and current condition, residual values.
<b>Plant and equipment</b>	3	Cost approach using depreciated replacement cost	Management Valuation	30 June 2020	Purchase costs and current condition, residual values.

SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

8. INFRASTRUCTURE

(a) Movements in Balances

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

	Note	Infrastructure - roads	Other infrastructure - drainage	Other infrastructure - foopaths	Other infrastructure - parks and ovals	Other infrastructure - gardens	Other infrastructure - other	Total Infrastructure
		\$	\$	\$	\$	\$	\$	\$
<b>Restated Balance at 1 July 2020</b> *	28	248,456,268	2,622,583	1,368,577	388,048	986,443	21,774,180	275,596,099
Additions		3,449,079	144,147	53,674	0	9,369	300,702	3,956,971
Impairment due to heavy rain and flood damage		(1,139,501)	(629,888)	0	0	0	0	(1,769,389)
Depreciation	9(a)	(4,009,444)	(54,193)	(76,031)	(14,886)	0	(378,398)	(4,532,952)
<b>Balance at 30 June 2021</b>		246,756,402	2,082,649	1,346,220	373,162	995,812	21,696,484	273,250,729
<b>Comprises:</b>								
Gross balance at 30 June 2021		258,615,892	2,223,933	1,574,316	417,820	995,812	23,049,190	286,876,963
Accumulated depreciation at 30 June 2021		(11,859,490)	(141,284)	(228,096)	(44,658)	0	(1,352,706)	(13,626,234)
<b>Balance at 30 June 2021</b>		246,756,402	2,082,649	1,346,220	373,162	995,812	21,696,484	273,250,729
Additions		6,476,404	93,100	0	0	0	934,028	7,503,532
Depreciation	9(a)	(4,117,096)	(44,631)	(78,716)	(14,907)	(1,085)	(407,456)	(4,663,891)
Transfers		0	0	0	0	0	14,359	14,359
<b>Balance at 30 June 2022</b>		249,115,710	2,131,118	1,267,504	358,255	994,727	22,237,415	276,104,729
<b>Comprises:</b>								
Gross balance at 30 June 2022		265,092,296	2,317,034	1,574,316	417,820	995,812	23,999,219	294,396,497
Accumulated depreciation at 30 June 2022		(15,976,586)	(185,916)	(306,812)	(59,565)	(1,085)	(1,761,804)	(18,291,768)
<b>Balance at 30 June 2022</b>		249,115,710	2,131,118	1,267,504	358,255	994,727	22,237,415	276,104,729

\* Refer Note 28 for details of the prior period restatement

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**8. INFRASTRUCTURE (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Infrastructure - roads</b>	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2018	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
<b>Other infrastructure - footpaths</b>	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2018	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
<b>Other infrastructure - drainage</b>	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2018	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
<b>Other infrastructure - parks &amp; ovals</b>	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2018	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
<b>Other infrastructure - other</b>	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2018	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
<b>Other infrastructure - gardens</b>	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2018	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs

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

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



**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**9. FIXED ASSETS**

**(a) Depreciation**

	Note	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Buildings - Non Specialised	7(a)	578,783	567,452	569,321
Furniture And Equipment	7(a)	15,300	10,344	13,303
Plant And Equipment	7(a)	410,175	399,448	332,544
Infrastructure - roads	8(a)	4,117,096	4,009,444	4,009,444
Other infrastructure - drainage	8(a)	44,631	54,194	54,193
Other infrastructure - footpaths	8(a)	78,716	76,032	76,031
Other infrastructure - parks and ovals	8(a)	14,907	14,886	14,886
Other infrastructure - gardens	8(a)	1,085	0	0
Other infrastructure - other	8(a)	407,456	379,827	378,398
Right-of-use assets - furniture and equipment	10(a)	23,053	23,053	23,052
		5,691,202	5,534,680	5,471,172

**Depreciation rates**

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

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 20 years
Sealed roads and streets	
Clearing & Earthworks	not depreciated
pavement	40 years
seal	
- bituminous seals	15 to 20 years
- asphalt surfaces	15 to 20 years
Gravel roads	
Clearing & Earthworks	not depreciated
pavement	40 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	50 years
Infrastructure - parks & ovals	10 to 40 years
Infrastructure - other	10 to 50 years
Infrastructure - gardens	not depreciated
Right of use (plant and equipment)	Based on the remaining lease

SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

9. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	156,998	67,727	0	(89,271)	230,189	137,576	0	(92,613)	1,423,526	834,682	19,769	(608,613)
Buildings - Non Specialised	111,065	0	0	(111,065)	0	0	0	0	0	0	0	0
Plant And Equipment	237,101	279,409	50,109	(7,801)	217,020	243,136	34,641	(8,525)	128,717	109,909	364	(19,172)
	505,164	347,136	50,109	(208,137)	447,209	380,712	34,641	(101,138)	1,552,243	944,591	20,133	(627,785)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
<b>Plant and Equipment</b>				
<b>Recreation and culture</b>				
Dalwallinu Sportsman's Club Shed	31,905	0	0	(31,905)
Dalwallinu Sportsman's Club - Golf Club Toilets	19,640	0	0	(19,640)
<b>Transport</b>				
2013 Skid Steer Loader (DL150)	23,802	16,000	0	(7,802)
2012 Mack 6x4 Tipper Truck (DL2478)	69,194	83,636	14,442	0
2020 Mitsubishi Triton Utility WS (DL281)	25,167	28,182	3,015	0
2020 Toyota Hilux MWS (DL103)	30,000	39,091	9,091	0
2017 Hyundai iLoad Cleaners (DL304)	14,386	24,091	9,705	0
2009 Haulmore Low Loader (DL10254)	21,168	27,500	6,332	0
<b>Economic services</b>				
Dalwallinu Caravan Park - Amenities Block East	59,519	0	0	(59,519)
<b>Other property and services</b>				
5 Bell Street Dalwallinu (lot 3)	156,998	67,727	0	(89,271)
2020 Nissan Pathfinder MCS (DL131)	26,385	30,000	3,615	0
2019 Nissan Pathfinder MPDS (DL492)	27,000	30,909	3,909	0
	505,164	347,136	50,109	(208,137)

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**9. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement for assets held at cost**

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

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

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

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

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.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

**Revaluation**

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

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

**Revaluation (continued)**

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

**Depreciation**

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

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

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

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

**Depreciation on revaluation**

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**10. LEASES**

**(a) Right-of-Use Assets**

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - furniture and equipment \$	Right-of-use assets Total \$
<b>Balance at 1 July 2020</b>		68,288	68,288
Depreciation		(23,052)	(23,052)
<b>Balance at 30 June 2021</b>		45,236	45,236
Depreciation	9(a)	(23,053)	(23,053)
<b>Balance at 30 June 2022</b>		22,183	22,183

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

		2022 Actual \$	2021 Actual \$
Depreciation on right-of-use assets	9(a)	(23,053)	(23,052)
Interest expense on lease liabilities	26(b)	(880)	(1,450)
<b>Total amount recognised in the statement of comprehensive income</b>		(23,933)	(24,502)
Total cash outflow from leases		(24,239)	(24,239)
<b>(b) Lease Liabilities</b>			
Current		23,028	23,359
Non-current	26(b)	0	23,028
		23,028	46,387

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**11. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
 Accrued salaries and wages  
 ATO Liabilities  
 Bonds and deposits held  
 Accrued Interest on loans  
 Other Liabilities

	2022	2021
	\$	\$
	615,033	395,424
	57,504	33,347
	0	37,207
	15,146	20,347
	39,111	41,281
	38,764	78,015
	<b>765,558</b>	<b>605,621</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**Prepaid rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**12. OTHER LIABILITIES**

**Current**

Contract liabilities  
 Capital grant/contributions liabilities

**Reconciliation of changes in contract liabilities**

Opening balance  
 Additions  
 Revenue from contracts with customers included as a contract liability at the start of the period

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

**Reconciliation of changes in capital grant/contribution liabilities**

Opening balance  
 Additions  
 Revenue from capital grant/contributions held as a liability at the start of the period

**Expected satisfaction of capital grant/contribution liabilities**

Less than 1 year

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

	2022	2021
	\$	\$
Contract liabilities	23,053	19,184
Capital grant/contributions liabilities	765,193	271,718
	788,246	290,902
Opening balance	19,184	0
Additions	23,053	19,184
Revenue from contracts with customers included as a contract liability at the start of the period	(19,184)	0
	23,053	19,184
Opening balance	271,718	0
Additions	765,193	271,718
Revenue from capital grant/contributions held as a liability at the start of the period	(271,718)	0
	765,193	271,718
Less than 1 year	765,193	271,718

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.



**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**13. BORROWINGS**

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		304,001	3,314,508	3,618,509	297,875	3,618,507	3,916,382
<b>Total secured borrowings</b>	26(a)	304,001	3,314,508	3,618,509	297,875	3,618,507	3,916,382

**Secured liabilities and assets pledged as security**

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Dalwallinu. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Dalwallinu has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

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. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Information regarding exposure to risk can be found at Note 20.

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

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**14. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

**Current provisions**  
**Employee benefit provisions**

Annual Leave  
 Long Service Leave

**Non-current provisions**

Long Service Leave

	2022	2021
	\$	\$
	193,815	177,982
	217,760	189,566
	411,575	367,548
	40,213	43,013
	40,213	43,013
	451,788	410,561

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

**Amounts are expected to be settled on the following basis:**

Less than 12 months after the reporting date  
 More than 12 months from reporting date

Note	2022	2021
	\$	\$
	256,436	142,984
	195,352	267,577
	451,788	410,561

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**15. OTHER PROVISIONS**

	Note	Provision for landfill rehabilitation	Total
		\$	\$
<b>Opening balance at 1 July 2021</b>			
Non-current provisions		173,263	173,263
		173,263	173,263
Additional provision		41,336	41,336
<b>Balance at 30 June 2022</b>		214,599	214,599
<b>Comprises</b>			
Non-current		214,599	214,599
		214,599	214,599

**Other provisions**

Shire of Dalwallinu have landfill sites in Dalwallinu and Kalannie as itemised below. These sites are not licenced but they are recognised sites under the Department of Environment Regulation. The Shire has a post closure plan in place to rehabilitate these sites at the end of their useful life.

**1. Dalwallinu landfill site 1**

Rehabilitation was completed for Dalwallinu 1 site during 2019/20 for 4,386m<sup>2</sup>. The total site is 22,346m<sup>2</sup> with 17,960m<sup>2</sup> remaining to be rehabilitated. This was scheduled for 2020/21 but has been postponed until 2024/25 as the remaining site is still being utilised as a waste site.

**2. Kalannie landfill site**

Remaining useful life for this site is 12 years reaching the end during 2033/34. Rehabilitation future value expenditure provided as a non-current provision taking into consideration current interest rate, inflation and useful life.

**3. Dalwallinu landfill site 2**

Remaining useful life for this site is 23 years reaching the end during 2044/45. Rehabilitation future value expenditure is provided as a non-current provision taking into consideration current interest rate, inflation and useful life.

**Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**16. REVALUATION SURPLUS**

	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>2021</b>
	<b>Opening</b>	<b>Revaluation</b>	<b>Revaluation</b>	<b>Movement on</b>	<b>Closing</b>	<b>Opening</b>	<b>Revaluation</b>	<b>Movement on</b>	<b>Closing</b>
	<b>Balance</b>	<b>Increment</b>	<b>(Decrement)</b>	<b>Revaluation</b>	<b>Balance</b>	<b>Balance</b>	<b>(Decrement)</b>	<b>Revaluation</b>	<b>Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revaluation surplus - Land - freehold land	1,532,098	198,982	0	198,982	1,731,080	1,532,098	0	0	1,532,098
Revaluation surplus - Buildings - Non Specialised	16,591,360	4,813,086	0	4,813,086	21,404,446	16,591,360	0	0	16,591,360
Revaluation surplus - Furniture And Equipment	195	0	0	0	195	195	0	0	195
Revaluation surplus - Infrastructure - roads	223,489,584	0	0	0	223,489,584	224,629,087	(1,139,501)	(1,139,501)	223,489,584
Revaluation surplus - Other infrastructure - bridges	0	0	0	0	0	36,077	(36,077)	(36,077)	0
Revaluation surplus - Other infrastructure - foopaths	477,712	0	0	0	477,712	477,712	0	0	477,712
Revaluation surplus - Other infrastructure - parks and ovals	326,084	0	0	0	326,084	326,084	0	0	326,084
Revaluation surplus - Other infrastructure - gardens	304,948	0	0	0	304,948	304,948	0	0	304,948
Revaluation surplus - Other infrastructure - other	17,993,573	0	0	0	17,993,573	17,993,573	0	0	17,993,573
	<b>260,715,554</b>	<b>5,012,068</b>	<b>0</b>	<b>5,012,068</b>	<b>265,727,622</b>	<b>261,891,134</b>	<b>(1,175,578)</b>	<b>(1,175,578)</b>	<b>260,715,554</b>

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**17. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	8,385,962	4,201,938	7,724,964
<b>Restrictions</b>				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	3	4,582,383	3,321,072	4,863,618
		<u>4,582,383</u>	<u>3,321,072</u>	<u>4,863,618</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	27	3,794,137	3,321,072	4,572,716
Restricted Contract Liabilities from contracts with customers	12	788,246	0	290,902
<b>Total restricted financial assets</b>		<u>4,582,383</u>	<u>3,321,072</u>	<u>4,863,618</u>

**(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities**

Net result		3,079,555	4,582,533	(635,082)
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(6,994)	0	(4,525)
Depreciation/amortisation		5,691,202	5,534,680	5,471,172
(Profit)/loss on sale of asset		158,028	66,497	607,652
Loss on revaluation of fixed assets		0	0	593,809
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(84,754)	0	123,106
(Increase)/decrease in inventories		4,471	0	(9,414)
Increase/(decrease) in trade and other payables		159,937	0	220,322
Increase/(decrease) in employee related provisions		41,227	0	(115,699)
Increase/(decrease) in other provisions		41,336	0	(10,131)
Increase/(decrease) in contract liabilities		497,344	0	290,902
Non-operating grants, subsidies and contributions		(5,062,426)	(10,038,666)	(2,943,290)
Net cash provided by/(used in) operating activities		<u>4,518,926</u>	<u>145,044</u>	<u>3,588,822</u>

**(c) Undrawn Borrowing Facilities**

**Credit Standby Arrangements**

Bank overdraft limit		0		0
Bank overdraft at balance date		0		0
Credit card limit		20,000		10,000
Credit card balance at balance date		(4,398)		(2,554)
<b>Total amount of credit unused</b>		<u>15,602</u>		<u>7,446</u>

**Loan facilities**

Loan facilities - current		304,001		297,875
Loan facilities - non-current		3,314,508		3,618,507
<b>Total facilities in use at balance date</b>		<u>3,618,509</u>		<u>3,916,382</u>

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**18. CAPITAL COMMITMENTS**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
- capital expenditure projects	412,685	140,742
	<b>412,685</b>	<b>140,742</b>
Payable:		
- not later than one year	412,685	140,742
 <b>Capital expenditure projects are represented by:</b>		
Bell St Subdivision construction	0	72,567
Dalwallinu Recreation Centre Oven	0	16,105
Dalwallinu Aquatic Centre Balance Tank Repairs	0	43,600
Kalannie Caravan Park Dump Point	0	8,470
3 Bell Street House construction	412,685	0
Total	<b>412,685</b>	<b>140,742</b>



**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**19. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Councillor Keith Carter</b>			
President's annual allowance	7,942	0	0
Deputy President's annual allowance	0	1,985	1,985
Meeting attendance fees	7,540	4,895	5,180
Other expenses	2,230	1,953	0
Travel and accommodation expenses	1,938	500	1,391
	19,650	9,333	8,556
<b>Councillor Steven Carter</b>			
Deputy President's annual allowance	1,985	0	0
President's annual allowance	0	7,942	7,942
Meeting attendance fees	5,940	7,766	6,600
Other expenses	2,230	1,954	0
Travel and accommodation expenses	155	500	202
	10,310	18,162	14,744
<b>Councillor Melissa Harms</b>			
Meeting attendance fees	3,440	4,895	4,320
Other expenses	0	1,953	0
Travel and accommodation expenses	634	500	706
	4,074	7,348	5,026
<b>Councillor Karen McNeill</b>			
Meeting attendance fees	4,060	4,695	4,320
Other expenses	2,144	1,953	0
Travel and accommodation expenses	0	500	0
	6,204	7,148	4,320
<b>Councillor Noel Mills</b>			
Meeting attendance fees	4,720	1,440	4,880
Other expenses	0	1,953	0
Travel and accommodation expenses	0	250	0
	4,720	3,643	4,880
<b>Councillor Diane Cream</b>			
Meeting attendance fees	2,520	0	0
	2,520	0	0
<b>Councillor Jemma Counsel</b>			
Meeting attendance fees	3,340	0	0
Travel and accommodation expenses	622	0	0
	3,962	0	0
<b>Councillor Brett Boys</b>			
Meeting attendance fees	1,080	1,440	4,680
Other expenses	0	1,953	0
Travel and accommodation expenses	0	250	0
	1,080	3,643	4,680
<b>Councillor Anita Dickins</b>			
Meeting attendance fees	1,440	1,440	4,520
Other expenses	0	1,953	0
Travel and accommodation expenses	173	250	663
	1,613	3,643	5,183
<b>Councillor Karen Christian</b>			
Meeting attendance fees	4,420	1,440	4,680
Other expenses	2,144	1,953	0
Travel and accommodation expenses	0	250	0
	6,564	3,643	4,680

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**19. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration (Continued)**

**Councillor LY Budget item only**

Meeting attendance fees	0	13,420	0
Travel and accommodation expenses	0	1,000	0
	0	14,420	0
	60,697	70,983	52,069

Fees, expenses and allowances to be paid or reimbursed to elected council members.

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
President's annual allowance	7,942	7,942	7,942
Deputy President's annual allowance	1,985	1,985	1,985
Meeting attendance fees	38,500	41,431	39,180
Other expenses	8,748	15,625	0
Travel and accommodation expenses	3,522	4,000	2,962
19(b)	60,697	70,983	52,069

**(b) Key Management Personnel (KMP) Compensation**

The total of compensation paid to KMP of the Shire during the year are as follows:

	2022 Actual	2021 Actual
	\$	\$
Short-term employee benefits	757,158	538,822
Post-employment benefits	83,450	78,804
Employee - other long-term benefits	106,084	70,907
Employee - termination benefits	30,158	0
Council member costs	60,697	52,069
19(a)	1,037,547	740,602

*Short-term employee benefits*

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

*Post-employment benefits*

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

*Other long-term benefits*

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

*Termination benefits*

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

*Council member costs*

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

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**19. RELATED PARTY TRANSACTIONS**

**(c) Transactions with related parties**

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

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

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

	2022 Actual	2021 Actual
	\$	\$
Sale of goods and services	27,718	62,224
Purchase of goods and services	5,798	15,806
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	3,928	2,323
<b>Amounts payable to related parties:</b>		
Trade and other payables	2,569	0

**(d) Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

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

*ii. Other Related Parties*

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

*iii. Entities subject to significant influence by the Shire*

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**20. FINANCIAL RISK MANAGEMENT**

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

<b>Risk</b>	<b>Exposure arising from</b>	<b>Measurement</b>	<b>Management</b>
<b>Market risk - interest rates</b>	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

**(a) Interest rate risk**

**Cash and cash equivalents**

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	<b>Weighted Average Interest Rate</b>	<b>Carrying Amounts</b>	<b>Fixed Interest Rate</b>	<b>Variable Interest Rate</b>	<b>Non Interest Bearing</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2022</b>					
Cash and cash equivalents	0.30%	8,385,962	3,794,137	4,448,927	142,898
<b>2021</b>					
Cash and cash equivalents	0.41%	7,724,964	4,572,716	3,152,248	0

**Sensitivity**

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Impact of a 1% movement in interest rates on profit and loss and equity*	83,860	77,250

\* Holding all other variables constant

**Borrowings**

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 26(a).

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**20. FINANCIAL RISK MANAGEMENT (Continued)**

**(b) Credit risk**

**Trade and Other Receivables**

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
<b>30 June 2022</b>						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	4,513	20,903	8,396	17,996	51,808	
Loss allowance	0	0	0	0	0	5
<b>30 June 2021</b>						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	36,048	9,611	6,664	24,925	77,248	
Loss allowance	0	0	0	0	0	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 1 year past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
<b>30 June 2022</b>						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	60,075	8,841	131	76,244	145,291	
Loss allowance	0	0	0	0	0	5
<b>30 June 2021</b>						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	127,730	1,765	2,480	1,049	133,024	
Loss allowance	0	0	0	0	0	5

SHIRE OF DALWALLINU  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2022

20. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Closing loss allowance at 30 June	0	0	0	0	0	0

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.



**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**20. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Liquidity risk**

**Payables and borrowings**

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	<b>Due within 1 year</b>	<b>Due between 1 &amp; 5 years</b>	<b>Due after 5 years</b>	<b>Total contractual cash flows</b>	<b>Carrying values</b>
	\$	\$	\$	\$	\$
<b><u>2022</u></b>					
Trade and other payables	765,558	0	0	765,558	765,558
Borrowings	304,001	978,735	2,335,773	3,618,509	3,618,509
Lease liabilities	23,028	0	0	23,028	23,028
	<u>1,092,587</u>	<u>978,735</u>	<u>2,335,773</u>	<u>4,407,095</u>	<u>4,407,095</u>
<b><u>2021</u></b>					
Trade and other payables	605,621	0	0	605,621	605,621
Borrowings	297,875	1,282,738	2,335,769	3,916,382	3,916,382
Lease liabilities	23,053	23,334	0	46,387	46,387
	<u>926,549</u>	<u>1,306,072</u>	<u>2,335,769</u>	<u>4,568,390</u>	<u>4,568,390</u>

**SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2022 or which would require a separate disclosure.

**22. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest earnings**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

**k) Initial application of accounting standards**

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

**New accounting standards for application in future years**

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**23. FUNCTION AND ACTIVITY**

**(a) Service objectives and descriptions**

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

<b>Objective</b>	<b>Description</b>
<p><b>Governance</b></p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Shire services.</p>
<p><b>General purpose funding</b></p> <p>To collect revenue to allow for the provision of services.</p>	<p>Rates income &amp; expenditure, Grants commission and Pensioners deferred rates interest.</p>
<p><b>Law, order, public safety</b></p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision of various by-laws, fire prevention, emergency services and animal control.</p>
<p><b>Health</b></p> <p>To provide an operational framework for environmental and community health.</p>	<p>Food quality, pest control, immunisation services and other health.</p>
<p><b>Education and welfare</b></p> <p>To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>School support, assistance to playgroups, retirements villages and other voluntary services.</p>
<p><b>Housing</b></p> <p>To provide and maintain employee, non-employee and elderly residents housing.</p>	<p>Provision and maintenance of staff and rental housing.</p>
<p><b>Community amenities</b></p> <p>To provide services required by the community.</p>	<p>Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, maintenance of public conveniences, storm water drainage maintenance, sewerage scheme operation, litter control and roadside furniture.</p>
<p><b>Recreation and culture</b></p> <p>To establish and effectively manage infrastructure and resource which will help the social well being of the community.</p>	<p>Provision of facilities and support for organisations concerned with leisure time activities and sport, support for performing and creative arts and preservation of the natural estate. This includes maintenance of halls, aquatic centres, recreation and community centres, parks, gardens, sports grounds and operation of libraries.</p>
<p><b>Transport</b></p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>Construction, maintenance and cleaning of streets, roads, bridges, drainage works, footpaths, parking facilities and traffic signs, cleaning and lighting of streets, depot maintenance and airstrip maintenance.</p>
<p><b>Economic services</b></p> <p>To help promote the Shire and its economic wellbeing.</p>	<p>The regulation and provision of tourism, area promotion, building control, noxious weed control, vermin control, standpipes and land subdivisions.</p>
<p><b>Other property and services</b></p> <p>To monitor and control the shire's overheads and operating accounts.</p>	<p>Private works operation, public works overheads, materials, salaries &amp; wages, plant repairs and operation costs. With the exception of private works, the above activities listed are mainly summaries of costs that are allocated to all the works and services undertaken by Council.</p>

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**23. FUNCTION AND ACTIVITY (Continued)**

**(b) Income and expenses**

**Income excluding grants, subsidies and contributions**

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Governance	6,994	200	4,525
General purpose funding	3,430,594	3,437,301	3,373,256
Law, order, public safety	6,529	4,699	5,783
Health	3,440	1,572	1,952
Education and welfare	1	0	1
Housing	324,944	338,191	361,178
Community amenities	591,991	569,900	560,615
Recreation and culture	92,165	95,943	101,850
Transport	76,087	64,641	29,835
Economic services	133,317	132,410	112,927
Other property and services	40,919	7,409	26,233
	4,706,981	4,652,266	4,578,155

**Grants, subsidies and contributions**

Governance	0	100	0
General purpose funding	4,338,268	1,180,368	2,812,048
Law, order, public safety	32,639	34,288	683,314
Health	9,883	20,614	20,886
Education and welfare	23,693	3,272	2,829
Housing	33,669	39,255	14,790
Community amenities	7,358	6,315	192,335
Recreation and culture	219,722	287,332	310,392
Transport	4,816,752	9,799,264	2,692,496
Economic services	402,521	357,028	58,100
Other property and services	71,933	51,200	106,495
	9,956,438	11,779,036	6,893,685

**Total Income**

14,663,419      16,431,302      11,471,840

**Expenses**

Governance	(651,379)	(736,633)	(587,515)
General purpose funding	(124,103)	(142,681)	(144,166)
Law, order, public safety	(217,887)	(211,382)	(198,308)
Health	(325,319)	(339,814)	(342,150)
Education and welfare	(190,428)	(126,653)	(39,231)
Housing	(449,833)	(521,877)	(351,273)
Community amenities	(912,005)	(857,617)	(803,970)
Recreation and culture	(1,958,076)	(2,168,003)	(1,832,607)
Transport	(5,901,008)	(5,997,195)	(6,640,375)
Economic services	(571,953)	(568,855)	(483,810)
Other property and services	(281,873)	(178,059)	(683,517)
	(11,583,864)	(11,848,769)	(12,106,922)

**Total expenses**

(11,583,864)      (11,848,769)      (12,106,922)

**Net result for the period**

3,079,555      4,582,533      (635,082)

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**23. FUNCTION AND ACTIVITY (Continued)**

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
<b>(c) Fees and Charges</b>			
Governance	0	100	0
General purpose funding	7,940	5,151	8,048
Law, order, public safety	6,529	4,700	5,784
Health	3,440	1,572	1,952
Education and welfare	1	1	1
Housing	324,944	338,191	341,408
Community amenities	591,989	569,900	560,616
Recreation and culture	92,165	95,943	101,850
Transport	33,502	30,000	29,834
Economic services	133,317	132,410	112,927
Other property and services	33,397	7,406	25,834
	1,227,224	1,185,374	1,188,254

	2022	2021
	\$	\$
<b>(d) Total Assets</b>		
Governance	571,000	500,000
General purpose funding	5,395,891	7,724,964
Law, order, public safety	1,300,075	1,305,344
Health	526,612	544,013
Education and welfare	120,000	140,698
Housing	8,001,124	7,268,508
Community amenities	4,029,084	2,601,308
Recreation and culture	40,168,325	36,845,281
Transport	254,375,678	249,248,281
Economic services	2,448,526	2,177,508
Other property and services	5,318,409	4,025,993
Unallocated	20,800	1,383,391
	322,275,524	313,765,289



SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

24. RATING INFORMATION

(a) General Rates

RATE TYPE		2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2020/21			
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value *	Actual Rate Revenue	Actual Interim Rates	Actual Back Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Back Rate	Budget Total Revenue	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate	Gross rental valuation	0.09181	288	4,147,377	380,771	0	0	380,771	380,771	3,000	0	383,771	358,739
General Rate	Unimproved valuation	0.01701	363	172,802,000	2,939,362	473	0	2,939,835	2,939,362	2,000	0	2,941,362	2,881,184
<b>Sub-Total</b>			651	176,949,377	3,320,133	473	0	3,320,606	3,320,133	5,000	0	3,325,133	3,239,923
<b>Minimum payment</b>		<b>\$</b>											
Residential	Gross rental valuation	600	239	1,029,634	143,400	0	0	143,400	143,400	0	0	143,400	149,647
Rural	Unimproved valuation	700	35	634,578	24,500	0	0	24,500	24,500	0	0	24,500	24,500
Mining	Unimproved valuation	700	37	293,730	25,900	0	0	25,900	25,900	0	0	25,900	20,828
<b>Sub-Total</b>			311	1,957,942	193,800	0	0	193,800	193,800	0	0	193,800	194,975
			962	178,907,319	3,513,933	473	0	3,514,406	3,513,933	5,000	0	3,518,933	3,434,898
Discounts on general rates (Refer note 24(f))								(161,042)				(152,795)	(151,627)
<b>Total amount raised from general rates</b>								3,353,364				3,366,138	3,283,271

\* Rateable value is based on the value of properties at the time the rate is raised.

(b) Rates (excluding general rates)

Rate in		2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2020/21			
Rate in													
<b>Ex-gratia Rates</b>													
CBH *					41,604			41,604	41,612		41,612	40,641	
<b>Sub-Total</b>			0	0	41,604	0	0	41,604	41,612	0	0	41,612	40,641
<b>Total amount raised from rates (excluding general rates)</b>								41,604				41,612	40,641
<b>(c) Total Rates</b>								<b>3,394,968</b>				3,407,750	3,323,912

\* In prior years Ex-gratia rates have been include as fess and charges income.

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**24. RATING INFORMATION (Continued)**

**(d) Specified Area Rate**

The Shire did not raise specified rates for the year ended 30th June 2022

**(e) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2022

**(f) Discounts, Incentives, Concessions, & Write-offs**

**Rates Discounts**

<b>Rate or Fee Discount Granted</b>	<b>Type</b>	<b>Discount %</b>	<b>Discount \$</b>	<b>2022 Actual \$</b>	<b>2022 Budget \$</b>	<b>2021 Actual \$</b>	<b>Circumstances in which Discount is Granted</b>
Early Payment	Rate	5%		150,142	141,295	139,727	Payment of full amount owing, including arrears and service charges no later than 4:00pm, 35 days after the date of service appearing on the rates notice.
Rates minimum	Rate		100	10,900	11,500	11,900	Applied to assessments (GRV) outside of Dalwallinu townsite which are minimum rated
				161,042	152,795	151,627	

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**24. RATING INFORMATION (Continued)**

**(g) Interest Charges & Instalments**

<b>Instalment Options</b>	<b>Date Due</b>	<b>Instalment Plan Admin Charge</b>	<b>Instalment Plan Interest Rate</b>	<b>Unpaid Rates Interest Rate</b>
		<b>\$</b>	<b>%</b>	<b>%</b>
<b>Option One</b>				
Single full payment	3/09/2021	0	0.00%	7.00%
<b>Option Three</b>				
First instalment	3/09/2021	0	5.50%	7.00%
Second instalment	5/11/2021	10	5.50%	7.00%
Third instalment	7/01/2022	10	5.50%	7.00%
Fourth instalment	9/03/2022	10	5.50%	7.00%

	<b>2022 Actual</b>	<b>2022 Budget</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Charges on instalment plan	3,915	3,150	2,648
Interest on instalment plan	5,161	4,000	6,104
Interest on unpaid rates	5,694	3,400	5,823
	<b>14,770</b>	<b>10,550</b>	<b>14,575</b>

SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

25. RATE SETTING STATEMENT INFORMATION

		2021/22 Budget	2021/22	2020/21		
	2021/22 (30 June 2022 Carried Forward)	(30 June 2022 Carried Forward)	(1 July 2021 Brought Forward)	(30 June 2021 Carried Forward)		
Note	\$	\$	\$	\$		
<b>(a) Non-cash amounts excluded from operating activities</b>						
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .						
<b>Adjustments to operating activities</b>						
	Less: Profit on asset disposals	9(b)	(50,109)	(34,641)	(20,133)	(20,133)
	Less: Movement in employee leave reserve		648		0	
	Less: Fair value adjustments to financial assets at fair value through profit and loss		(6,994)	0	(4,525)	(4,525)
	Movement in pensioner deferred rates (non-current)		4,433	0	4,157	4,157
	Movement in employee benefit provisions (non-current)		(2,800)	0	(19,101)	(19,101)
	Add: Loss on disposal of assets	9(b)	208,137	101,138	627,785	627,785
	Add: Loss on revaluation of fixed assets	8(a)	0	0	593,809	593,809
	Add: Depreciation	9(a)	5,691,202	5,534,680	5,471,172	5,471,172
	Non-cash movements in non-current assets and liabilities:					
	Other provisions		41,336	0	13,674	13,674
	<b>Non-cash amounts excluded from operating activities</b>		<b>5,885,853</b>	<b>5,601,177</b>	<b>6,666,838</b>	<b>6,666,838</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>						
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.						
<b>Adjustments to net current assets</b>						
	Less: Reserve accounts	27	(3,794,137)	(3,321,072)	(4,572,716)	(4,572,716)
	- Current portion of other provision held in reserve		0	(54,688)	0	0
	Add: Current liabilities not expected to be cleared at end of year					
	- Current portion of borrowings	13	304,001	297,875	297,875	297,875
	- Current portion of lease liabilities	10(b)	23,028	306	23,359	23,359
	- Liabilities supported by a reserve	27	256,140	255,492	255,492	209,381
	<b>Total adjustments to net current assets</b>		<b>(3,210,968)</b>	<b>(2,822,087)</b>	<b>(3,995,990)</b>	<b>(4,042,101)</b>
<b>Net current assets used in the Rate Setting Statement</b>						
	Total current assets		8,680,540	4,396,801	7,934,826	7,934,826
	Less: Total current liabilities		(2,292,408)	(1,574,714)	(1,585,305)	(1,585,305)
	Less: Total adjustments to net current assets		(3,210,968)	(2,822,087)	(3,995,990)	(4,042,101)
	<b>Net current assets used in the Rate Setting Statement</b>		<b>3,177,164</b>	<b>0</b>	<b>2,353,531</b>	<b>2,307,420</b>

The adjusted 1 July 2021 brought forward value is due to Liabilities supported by reserve being accounted as the full value of the staff leave reserve - Refer Note 27. This reserve supports the funding of Employee provisions included as liabilities.

SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Loan Number	Actual							Budget			
		Principal at 1 July 2020	New Loans During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Sewerage Scheme	64	107,753	0	(17,617)	90,136	0	(19,395)	70,741	90,136	0	(19,395)	70,741
Dalwallinu Discovery Centre	157	578,531	0	(58,584)	519,947	0	(59,933)	460,014	519,948	0	(59,933)	460,015
Dalwallinu Recreation Centre	159	2,643,455	0	(58,254)	2,585,201	0	(60,015)	2,525,186	2,585,200	0	(60,015)	2,525,185
Bell Street Subdivision	160	0	800,000	(78,902)	721,098	0	(158,530)	562,568	721,098	0	(158,531)	562,567
<b>Total</b>		<b>3,329,739</b>	<b>800,000</b>	<b>(213,357)</b>	<b>3,916,382</b>	<b>0</b>	<b>(297,873)</b>	<b>3,618,509</b>	<b>3,916,382</b>	<b>0</b>	<b>(297,874)</b>	<b>3,618,508</b>
<b>Borrowing Interest Repayments</b>												
Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021				
						\$	\$	\$				
Sewerage Scheme		Community amenities	64	WATC	9.85%	(7,554)	(8,412)	(9,394)				
Dalwallinu Discovery Centre		Recreation and culture	157	WATC	2.29%	(14,729)	(15,266)	(16,469)				
Dalwallinu Recreation Centre		Recreation and culture	159	WATC	3.00%	(95,054)	(95,109)	(96,719)				
Bell Street Subdivision		Other property and services	160	WATC	2.29%	(8,497)	(9,382)	(7,847)				
<b>Total</b>						<b>(125,834)</b>	<b>(128,169)</b>	<b>(130,429)</b>				
<b>Total Interest Repayments</b>	2(b)					<b>(125,834)</b>	<b>(128,169)</b>	<b>(130,429)</b>				

SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal			Principal at 30 June 2021	Principal			Principal at 1 July 2021	New Leases During 2021-22	Principal	
		Principal at 1 July 2020	New Leases During 2020-21	Repayments During 2020-21		New Leases During 2021-22	Repayments During 2021-22	Repayments During 2021-22			Principal at 30 June 2022	
Gymnasium Equipment		\$ 54,201	\$ 0	\$ (17,656)	\$ 36,545	\$ 0	\$ (18,092)	\$ 18,453	\$ 35,703	\$ 0	\$ (17,852)	\$ 17,851
Multifunction Photocopiers x 2		14,975	0	(5,133)	9,842	0	(5,267)	4,575	9,959	0	(5,201)	4,758
<b>Total Lease Liabilities</b>	10(b)	69,176	0	(22,789)	46,387	0	(23,359)	23,028	45,662	0	(23,053)	22,609

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending	Budget for year ending	Actual for year ending 30 June	Lease Term
						30 June 2022	30 June 2022	2021	
Gymnasium Equipment		Recreation and culture	2	Maya Financial	2.30%	\$ (645)	\$ (645)	\$ (1,051)	4 years
Multifunction Photocopiers x 2		Other property and services	1	Ricoh Finance	3.00%	(235)	(235)	(399)	5 years
<b>Total Interest Repayments</b>	2(b)					(880)	(880)	(1,450)	



SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

27. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Staff Leave Reserve	255,492	648	0	256,140	255,492	511	0	256,003	280,414	1,455	(26,377)	255,492
(b) Plant Reserve	1,019,118	2,105	(419,266)	601,957	1,019,118	2,038	(369,266)	651,890	1,013,522	5,596	0	1,019,118
(c) Swimming Pool Reserve	171,044	20,477	0	191,521	171,043	20,342	0	191,385	120,202	50,842	0	171,044
(d) Recreation Reserve	129,517	329	0	129,846	129,517	259	(50,000)	79,776	128,806	711	0	129,517
(e) Insurance Claims Excess Reserve	119,521	16,254	(43,600)	92,175	119,521	16,239	(57,000)	78,760	102,896	16,625	0	119,521
(f) Waste Management Reserve	151,953	20,428	0	172,381	151,953	20,304	0	172,257	101,216	50,737	0	151,953
(g) Joint Venture Housing Reserve	161,012	231	0	161,243	161,012	11,960	0	172,972	126,139	34,873	0	161,012
(h) Land and Buildings Reserve	1,725,559	144,124	(781,098)	1,088,585	1,725,559	72,845	(967,598)	830,806	838,992	886,567	0	1,725,559
(i) Sewerage Scheme Reserve	750,114	277,434	0	1,027,548	750,114	136,750	0	886,864	498,888	251,226	0	750,114
(j) Townscape	72,062	183	0	72,245	72,063	0	(72,063)	0	71,666	396	0	72,062
(k) Telecommunications	17,324	172	(17,000)	496	17,324	35	(17,000)	359	16,680	644	0	17,324
	4,572,716	482,385	(1,260,964)	3,794,137	4,572,716	281,283	(1,532,927)	3,321,072	3,299,421	1,299,672	(26,377)	4,572,716

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Staff Leave Reserve	Ongoing	- to be used to fund sick, annual and long service leave requirements.
(b) Plant Reserve	Ongoing	- to be used for the purchase & maintenance of major plant or to cover contractor expenditure where the Shire doesn't have resources available internal
(c) Swimming Pool Reserve	Ongoing	- to be used to ensure long term maintenance and upgrade of the swimming po
(d) Recreation Reserve	Ongoing	- to be used to ensure long term maintenance and upgrade of the recreation are
(e) Insurance Claims Excess Reserve	Ongoing	- to be used to pay for insurance excess in the event of abnormal number of claims in a ye
(f) Waste Management Reserve	Ongoing	- to be used to pay for future waste management sites rehabilitati
(g) Joint Venture Housing Reserve	Ongoing	- to be used for the construction & maintenance of the Joint Venture Housi
(h) Land and Buildings Reserve	Ongoing	- to be used for the purchase, construction & maintenance of residential & commercial sit
(i) Sewerage Scheme Reserve	Ongoing	- to be used for the maintenance & replacement of the Sewerage Sचे
(j) Townscape	2022/2023	- to be used for various townscape special projec
(k) Telecommunications	Ongoing	- to be used to leverage enhanced telecommunications capabilities within the Shi

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**28. CORRECTION OF ERROR**

Until 2020, the Local Government (Financial Management) Regulation 16(a) required that crown land operated by local governments as golf courses, showgrounds, racecourses or other sporting or recreational facilities of regional significant be included as assets.

When the changes to the Local Government (Financial Management) Regulation 17A were made in 2020, the Shire was required to account for the removal of vested land values, such as those associated with golf courses. The Shire identified in 2022 that the Pithara Golf Course vested land value (included under Infrastructure Assets) and was not removed in 2020.

The error has been corrected by restating each of the affected financial statement categories for the prior period as follows:

Statement of Financial Position (Extract)	30 June 2021	(Decrease)	30 June 2021 (Restated)	30 June 2020	(Decrease)	01 July 2020 (Restated)
	\$	\$	\$	\$	\$	\$
Infrastructure	274,382,762	(1,132,033)	273,250,729	276,728,132	(1,132,033)	275,596,099
Revaluation Surplus	261,847,587	(1,132,033)	260,715,554	263,023,167	(1,132,033)	261,891,134



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2022 Shire of Dalwallinu

To the Councillors of the Shire of Dalwallinu

#### Opinion

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

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

#### Basis for opinion

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

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

#### Emphasis of Matter – Correction of Error

I draw attention to Note 28 to the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. My opinion is not modified in respect of this matter.

## Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

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

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

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

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

The Chief Executive Officer of the Shire is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

## Auditor's responsibilities for the audit of the financial report

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement

resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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

### **My independence and quality control relating to the report on the financial report**

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

### **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Dalwallinu for the year ended 30 June 2022 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Mark Ambrose  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
16 December 2022

### 13.3 Independent Auditor's Report

<b>Report date</b>	20 December 2022
<b>Applicant</b>	Shire of Dalwallinu
<b>File ref</b>	FM/7 – Financial Management Audit
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Ally Bryant, Manager Corporate Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting requirements</b>	Simple Majority
<b>Attachments</b>	Report

#### **Purpose of Report**

Council is requested to accept a recommendation addressing the matter relating to the Shire's Fair value of Infrastructure Assets, identified as significant by the auditor.

#### **Background**

Section 7.12A (4) (a) of the *Local Government Act 1995* states that a Local Government must prepare a report addressing any matters identified as significant by the auditor. The auditor in his report identified a significant matter on the Shire's Fair value of Infrastructure Assets. The Shire is required to prepare a report stating what action it has taken or intends to take with respect to this matter and give a copy of that report to the Minister within 3 months after the audit report is received by the Local Government.

The Audit & Risk Management Committee is required to examine the report of the Auditor and prepare a report on the actions the Shire of Dalwallinu has taken or intends to take in relation the matters raised.

#### **Consultation**

Auditor – Martanki Mathew of William Buck  
Auditor – Conley Manifis Partner of William Buck  
Director OAG – Mr Mark Ambrose

#### **Legislative Implications**

##### State

*Local Government Act 1995 – s7.12A(4)*

#### **Policy Implications**

Nil

#### **Financial Implications**

Nil

#### **Strategic Implications**

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 environmental implications associated with this proposal.

**Officer Comment**

Management have drafted a report for the Audit & Risk Management Committee to review. The report is attached to this report.

**Officer Recommendation/Resolution**

**MOTION 10025**

Moved           Cr MM Harms

Seconded       Cr NW Mills

That Council accepts the recommendations from the Audit & Risk Management Committee and;

1.    Accepts the Report on Significant Matters recommended by Management;
2.    Requests that the Chief Executive Officer forward a copy of the report to the Minister for Local Government, Sport and Cultural Industries;
3.    Request the Chief Executive Officer to publish a copy of the report on the Shire of Dalwallinu website within 14 days.

**CARRIED 6/0**



## SHIRE OF DALWALLINU

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Fair value of Infrastructure Assets – Frequency of valuations	✓		

**Key To Ratings**

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

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

**SHIRE OF DALWALLINU****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****1. Fair Value of Infrastructure Assets - Frequency of Valuations****Finding**

The Shire has not performed an assessment to determine whether its infrastructure assets represent fair value.

The Shire last performed an assessment on infrastructure assets in financial year 2018. The formal fair value assessment was performed by an approved independent valuer. The Shire's policy is to revalue infrastructure once every five years. According to this policy the Shire intends to revalue infrastructure assets in financial year 2023.

Although Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 requires the local government to revalue land, buildings and infrastructures no more than 5 years after the last valuation, management should consider assessing whether there are trigger events that would indicate movement in these assets annually. Where indicators exist a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Movements.

**Rating: Significant****Implication**

Without a robust assessment of fair value of the Shire's Infrastructure Assets, there is a risk that the fair value of infrastructure assets may not have been assessed adequately and in compliance with AASB 13 Fair Value Measurement, as well as Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 (the Regulations).

**Recommendation**

The Shire to consider implementing as part of the preparation of financial statements a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of Infrastructure Assets. Where indicators exist a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Movements. This process is to ensure that the Shire's infrastructure assets are recorded at fair value in compliance with AASB 13 Fair Value Measurement and the Regulations.

This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors which may indicate that the fair value of relevant assets are likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally the Shire may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.

**SHIRE OF DALWALLINU**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022**

**FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

***Management comment***

*The Shire accepts the recommendation to implement a procedure to capture the Fair Value of the Shires Other Infrastructure. We are due for a full Revaluation of Other Infrastructure in the 23 FY. In the following Financial Years the Shire will assess the need for an internal valuation capturing Fair Value Movement depending on the indicators at the time.*

**Responsible person: Ally Bryant**

**Completion date: 01/12/2022**



## Report on Significant Matters for the financial year ended 30 June 2022

### Report per Section 7.12A(4)(a) of the *Local Government Act 1995*

The Audit of the Shire of Dalwallinu for the Financial Year ending 30 June 2022 resulted in the findings of one (1) Significant Matter.

#### **Purpose of Report**

To address the Shires need for an annual revaluation of Infrastructure.

#### **Significant Matter Identified by OAG - Fair value of Infrastructure Assets**

The Shire has not performed an assessment to determine whether its infrastructure assets represent fair value.

The Shire last performed an assessment on infrastructure assets in financial year 2018. The formal fair value assessment was performed by an approved independent valuer. The Shire's policy is to revalue infrastructure once every five years. According to this policy the Shire intends to revalue infrastructure assets in financial year 2023.

Although Regulation 17A(4)(b) of the *Local Government (Financial Management) Regulations 1996* requires the local government to revalue land, buildings and infrastructure no more than five (5) years after the last valuation, management should consider assessing whether there are trigger events that would indicate movement in these assets annually. Where indicators exist a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Movements.

#### **Implication**

Without a robust assessment of fair value of the Shire's Infrastructure Assets, there is a risk that the fair value of infrastructure assets may not have been assessed adequately and in compliance with AASB 13 Fair Value Measurement, as well as Regulation 17A(4)(b) of the *Local Government (Financial Management) Regulations 1996* (the Regulations).

### **Recommendation**

The Shire to consider implementing as part of the preparation of financial statements, a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of Infrastructure Assets. Where indicators exist, a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Movements. This process is to ensure that the Shire's infrastructure assets are recorded at fair value in compliance with AASB 13 Fair Value Measurement and the Regulations.

This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors which may indicate that the fair value of relevant assets are likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally, the Shire may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.

### **Management Comment**

The Shire accepts the recommendation to implement a procedure to capture the Fair Value of the Shires Other Infrastructure. The Shire is due for a full Revaluation of Other Infrastructure in the 23FY. In the following Financial Years the Shire will assess the need for an internal valuation capturing Fair Value Movement depending on the indicators at the time.

### **Action taken or intended to be taken**

Management of the Shire will introduce an internal assessment to to be undertaken by March of each year. This will be determined by indicators at the time which may affect the current fair value of the Shires Infrastructure.

### **Completion or Proposed Completion Date**

Internal Assessment – 30 March 2023

Annual assessment – Ongoing



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

**PROCEDURAL MOTION**

Moved Cr JL Counsel  
Seconded Cr KM McNeill

That Council moves into a confidential session at 4.01pm as per *Local Government Act 1995*, Section 5.23(2)

(b) the personal affairs of any person; and

to discuss:

**14.1 2023 Australia Day Community Citizen of the year Award Nomination\***

**CARRIED 6/0**

*4.02pm Cr NW Mills declared an Impartiality Interest in Item 14.1 and remained in the meeting.*

**14.1 2023 Australia Day Community Citizen of the year Award Nomination\***

<b>Report Date</b>	20 December 2022
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	CR/13 – Community Relations – Ceremonies & Awards
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Deb Whitehead, Executive Assistant
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	14.1.1 Nomination in Support of Community Citizen 14.1.2 Nomination in Support of Community Citizen – Youth 14.1.3 Nomination in Support of Community Citizen – Senior 14.1.4 Nomination in Support of Community Group or Event 14.1.5 Nomination in Support of Community Group or Event

**Purpose of Report**

Council is requested to consider nominations in four categories for the 2023 Australia Day Community Citizen of the Year Awards.



**Officer Recommendation/Resolution**

**MOTION 10027**

Moved           Cr KM McNeill  
Seconded       Cr JL Counsel

That Council accept the officer's recommendation contained within this report.

**CARRIED 6/0**

**PROCEDURAL MOTION 10028**

Moved           Cr SC Carter  
Seconded       Cr JL Counsel

That the meeting come from behind closed doors at 4.05pm.

**CARRIED 6/0**

**15       SCHEDULING OF MEETING**


The next Ordinary Meeting of Council will be held on 28 February 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 4.06pm.

**17       CERTIFICATION**

I, Keith Leslie Carter, certify that the minutes of the Ordinary Council meeting held on the 20 December 2022, as shown on page numbers 1 to 255 were confirmed as a true record at the meeting held on 28 February 2023.

  
CHAIRPERSON

28-2-2023  
DATE

