

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

# **AGENDA**

**for the**

**Ordinary Meeting of Council**

**to be held**

**2PM, WEDNESDAY 20 DECEMBER 2023**

Shire of Cuballing  
Council Chambers  
Campbell Street, Cuballing

# **COUNCIL MEETING PROCEDURES**

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

## **DISCLAIMER**

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

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

## INDEX

1.	DECLARATION OF OPENING: .....	4
2.	ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:.....	4
2.1.1	Declaration by New Councillor .....	4
2.1.2	Attendance .....	4
2.1.3	Apologies.....	4
2.1.4	Leave of Absence.....	4
3.	STANDING ORDERS:.....	4
4.	PUBLIC QUESTION TIME: .....	4
4.1	RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE: .....	4
4.2	WRITTEN QUESTIONS PROVIDED IN ADVANCE: .....	4
4.3	PUBLIC QUESTIONS FROM THE GALLERY: .....	5
5.	APPLICATIONS FOR LEAVE OF ABSENCE: .....	5
6.	CONFIRMATION OF MINUTES:.....	5
6.1.1	Ordinary Meeting of Council held on Wednesday 18 October 2023.....	5
7.	PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:.....	5
8.	DISCLOSURE OF FINANCIAL INTEREST:.....	6
9.	REPORTS OF OFFICERS AND COMMITTEES:.....	7
9.1	DEPUTY CHIEF EXECUTIVE OFFICER: .....	7
9.1.1	List of Payments – November 2023 .....	7
9.1.2	Statement of Financial Activity .....	13
9.1.3	Audit Committee Recommendations .....	38
9.2.1	RAV Route Determination Popanyinning West Road.....	88
9.2.2	Establishment of a Short Term Loan Facility .....	95
9.2.3	Local Government Extraordinary Election .....	101
9.2.4	Appointment to Committees and of Delegates .....	105
9.2.5	Review of Delegation Register .....	113
9.3	MANAGER OF WORKS AND SERVICES: .....	145
9.4	COMMITTEE REPORTS:.....	145
10.	ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN: .....	145
11.	URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING: .....	145
12.	CONFIDENTIAL MATTERS: .....	145
12.1.1	Australia Day Nominations Agenda.....	146
13.	NEXT MEETING: .....	152
14.	CLOSURE OF MEETING:.....	152

## **1. DECLARATION OF OPENING:**

## **2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:**

### **2.1.1 Declaration by New Councillor**

Following the Extraordinary Election on 16 December 2023 the newly elected Councillor will complete the declaration of office.

### **2.1.2 Attendance**

Cr Eliza Dowling  
Cr Robert Harris  
Cr Scott Ballantyne  
Cr Adrian Kowald

President  
Deputy President

Mr Stan Scott  
Mr Narelle Rowe  
Mr Anthony Mort

Chief Executive Officer  
Deputy Chief Executive Officer  
Acting Manager of Work and Services

### **2.1.3 Apologies**

Nil

### **2.1.4 Leave of Absence**

Nil

## **3. STANDING ORDERS:**

### **OFFICER'S RECOMMENDATION:**

That Standing Orders be suspended for the duration of the meeting to allow for greater debate on items.

## **4. PUBLIC QUESTION TIME:**

### **4.1 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:**

Nil

### **4.2 WRITTEN QUESTIONS PROVIDED IN ADVANCE:**

Nil



**4.3      PUBLIC QUESTIONS FROM THE GALLERY:**

Nil at this time.

**5.          APPLICATIONS FOR LEAVE OF ABSENCE:**

Nil at this time.

**6.          CONFIRMATION OF MINUTES:**

6.1.1      Ordinary Meeting of Council held on Wednesday 18 October 2023
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**OFFICER'S RECOMMENDATION:**

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

**7.          PETITIONS/DEPUTATIONS/PRESENTATIONS/  
SUBMISSIONS:**

Nil at this time.

## **8. DISCLOSURE OF FINANCIAL INTEREST:**

### **DISCLOSURE OF FINANCIAL INTEREST AND PROXIMITY INTEREST**

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

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

### **DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY**

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

## **9. REPORTS OF OFFICERS AND COMMITTEES:**

### **9.1 DEPUTY CHIEF EXECUTIVE OFFICER:**

#### **9.1.1 List of Payments – November 2023**

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

#### **Summary**

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

Background – Nil

#### **Comment**

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

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

#### **Options**

Council may resolve:

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

Voting Requirements – Simple Majority

#### **OFFICER'S RECOMMENDATION:**

**That Council receives:**

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

**List of November 2023 Municipal Fund Accounts**

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

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

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

## CREDIT CARD TRANSACTIONS

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

## PETTY CASH

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

## COLES CARD

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



## 9.1.2 Statement of Financial Activity

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

### **Summary**

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

### **Background**

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

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

### **Comment**

Nil.

**Strategic Implications** – Nil

**Statutory Environment** – Nil

**Policy Implications** – Nil

**Financial Implications** – Nil

**Economic Implication** – Nil

**Environmental Considerations** – Nil

**Consultation** – Nil

### Options

Council may resolve:

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

Voting Requirements – Simple Majority

#### **OFFICER'S RECOMMENDATION:**

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

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

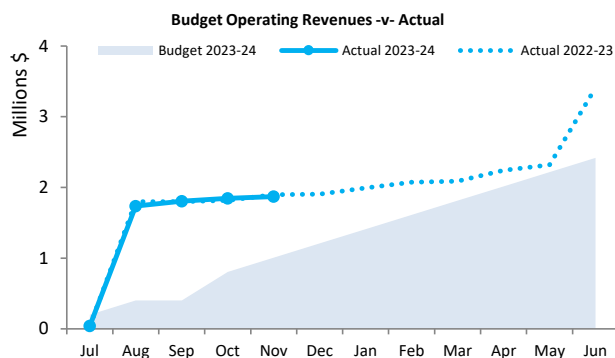
***LOCAL GOVERNMENT ACT 1995***  
***LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996***

**TABLE OF CONTENTS**

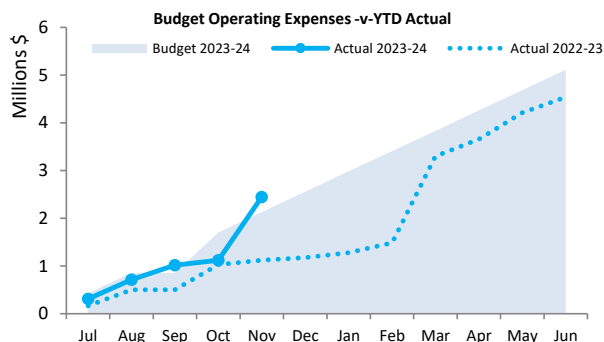
Statement of Financial Activity by Nature or Type	5
Basis of Preparation	6
Note 1 Statement of Financial Activity Information	7
Note 2 Cash and Financial Assets	8
Note 3 Receivables	9
Note 4 Other Current Assets	10
Note 5 Payables	11
Note 6 Disposal of Assets	12
Note 7 Capital Acquisitions	13
Note 8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

OPERATING ACTIVITIES

OPERATING REVENUE

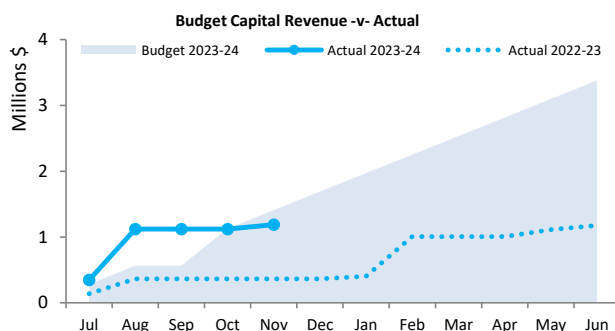


OPERATING EXPENSES

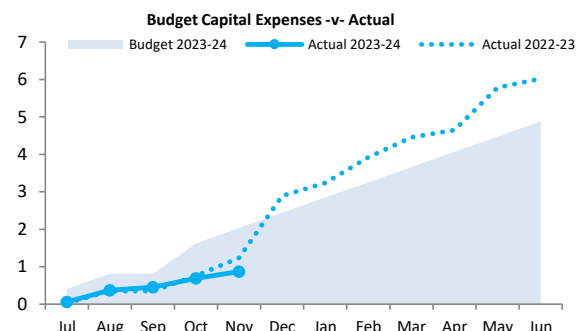


INVESTING ACTIVITIES

CAPITAL REVENUE

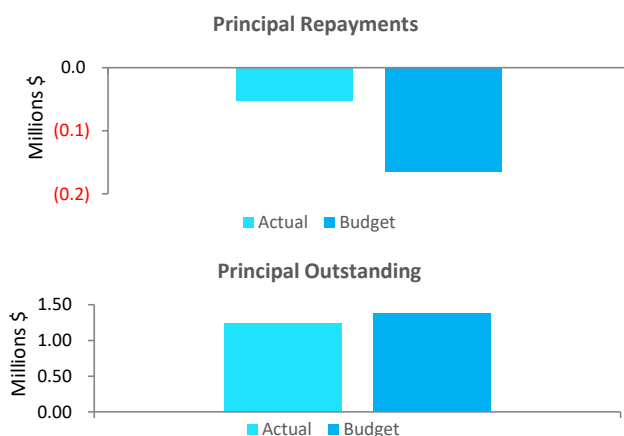


CAPITAL EXPENSES

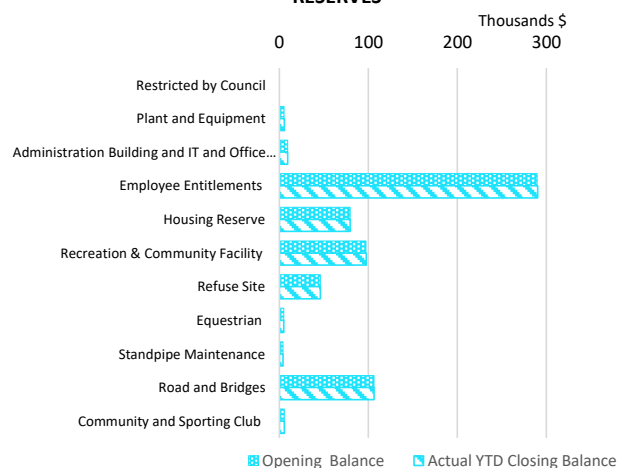


FINANCING ACTIVITIES

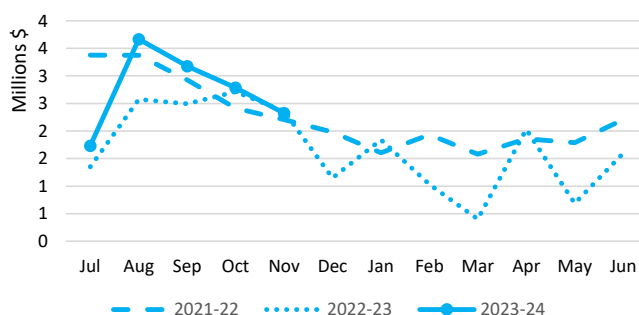
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

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

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$2.00 M	% of total
Unrestricted Cash	\$1.35 M	67.5%
Restricted Cash	\$0.65 M	32.5%

Refer to Note 2 - Cash and Financial Assets

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

Refer to Note 5 - Payables

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

Refer to Note 3 - Receivables

Key Operating Activities

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

Refer to Statement of Financial Activity

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

Refer to Statement of Financial Activity

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

Refer to Note 12 - Operating Grants and Contributions

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

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.42 M)		\$0.32 M	\$0.32 M

Refer to Statement of Financial Activity

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

Refer to Note 6 - Disposal of Assets

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

Refer to Note 7 - Capital Acquisitions

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

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

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

Refer to Statement of Financial Activity

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

Refer to Note 8 - Borrowings

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

Refer to Note 10 - Cash Reserves

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

Refer to Note 9 - Lease Liabilities

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

## KEY TERMS AND DESCRIPTIONS

### FOR THE PERIOD ENDED 30 NOVEMBER 2023

#### REVENUE

##### RATES

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

##### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

##### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

##### FEES AND CHARGES

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

##### SERVICE CHARGES

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

##### INTEREST EARNINGS

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

##### OTHER REVENUE / INCOME

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

##### PROFIT ON ASSET DISPOSAL

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

## NATURE OR TYPE DESCRIPTIONS

#### EXPENSES

##### EMPLOYEE COSTS

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

##### MATERIALS AND CONTRACTS

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

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

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

##### INSURANCE

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

##### LOSS ON ASSET DISPOSAL

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

##### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

##### INTEREST EXPENSES

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

##### OTHER EXPENDITURE

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

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

**BY NATURE OR TYPE**

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

**KEY INFORMATION**

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

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

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

**BASIS OF PREPARATION**

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

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING ESTIMATES**

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

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

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

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

**GOODS AND SERVICES TAX**

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

**ROUNDING OFF FIGURES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 11 December 2023



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

**(a) Non-cash items excluded from operating activities**

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

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

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

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

<b>Current assets</b>				
Cash and cash equivalents	2	1,940,452	2,003,638	1,996,483
Rates receivables	3	155,806	155,806	326,988
Receivables	3	532,361	153,286	413,851
Other current assets	4	224,383	244,461	244,461
<b>Less: Current liabilities</b>				
Payables	5	(302,841)	(135,164)	88,321
Borrowings	8	(164,504)	(327,535)	(109,962)
Contract liabilities	11	(96,566)	(96,566)	(96,566)
Lease liabilities	9	(2,000)	(2,000)	0
Provisions	11	(270,754)	(284,448)	(284,448)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(210,768)</b>	<b>(34,043)</b>	<b>(254,787)</b>
<b>Closing funding surplus / (deficit)</b>		<b>1,805,569</b>	<b>1,677,435</b>	<b>2,324,341</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
		\$	\$	\$	\$			
Municipal Cash at Bank		(500,035)	0	(500,035)		NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		96,619	0	96,619		NAB	TBA	N/A
Term Deposits - Restricted Funds		2	649,197	649,199		NAB	TBA	TBA
Term Deposits - Unrestricted Funds		1,750,000	0	1,750,000		NAB	TBA	TBA
Petty Cash		700	0	700		N/A	N/A	N/A
<b>Total</b>		<b>1,347,286</b>	<b>649,197</b>	<b>1,996,483</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,347,286	649,197	1,996,483	0			
		<b>1,347,286</b>	<b>649,197</b>	<b>1,996,483</b>	<b>0</b>			

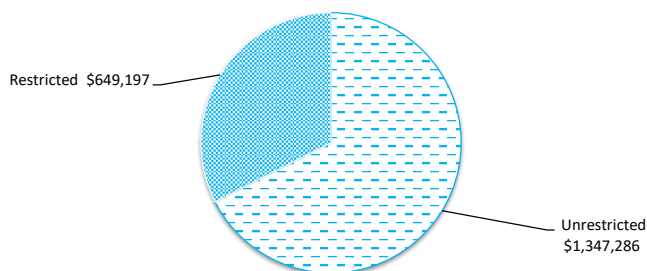
#### KEY INFORMATION

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

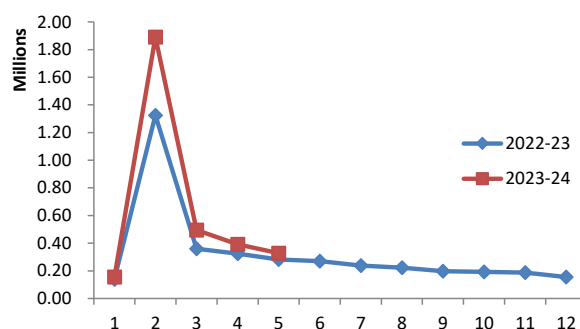
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



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



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

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

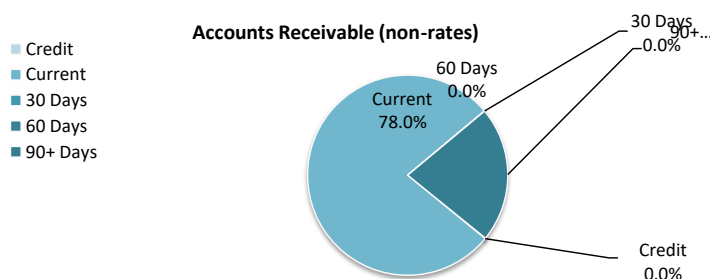
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

#### Classification and subsequent measurement

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

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



	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 November 2023
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel	33,510	0	0	33,510
<b>Total other current assets</b>	<b>244,461</b>	<b>0</b>	<b>0</b>	<b>244,461</b>
Amounts shown above include GST (where applicable)				

#### KEY INFORMATION

##### Inventory

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

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

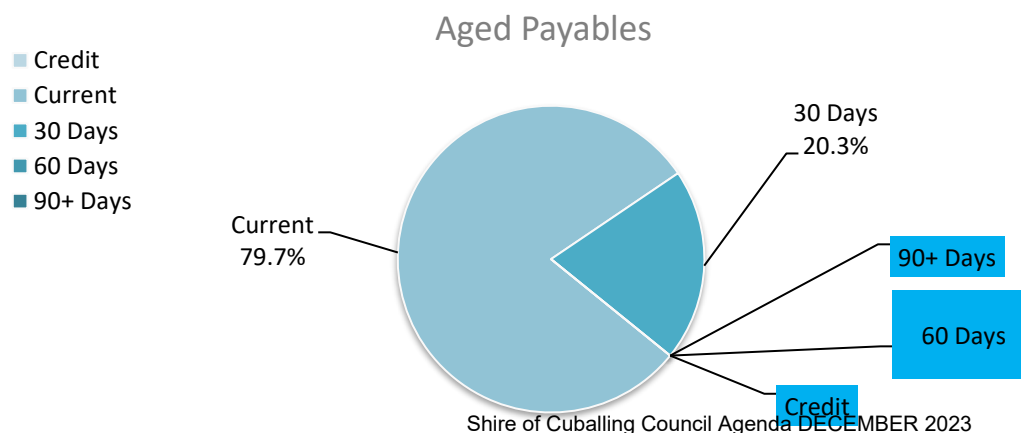
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

**OPERATING ACTIVITIES  
NOTE 5  
PAYABLES**

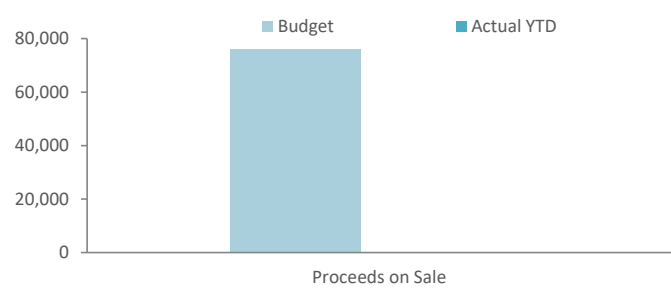
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	52,052	13,255	0	0	65,307
Percentage	0%	79.7%	20.3%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						(179,380)
Accrued salaries and wages						0
ATO liabilities						79,706
Bonds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

**KEY INFORMATION**

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



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



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

**INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS**

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

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

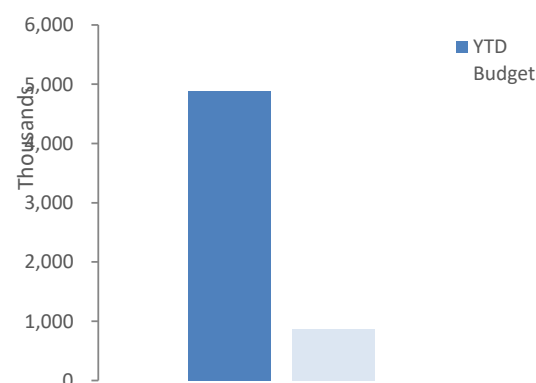
**Initial recognition and measurement for assets held at cost**

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
















































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

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

**Payments for Capital Acquisitions**



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

			Amended			Variance
Account Description			Budget	YTD Budget	YTD Actual	(Under)/Over
			\$	\$	\$	\$
<b>Land &amp; Buildings</b>						
	C214	Land Purchase - Light Industrial Area	250,000	104,165	0	(104,165)
	J4114D	Administration Office Refurbishment	19,141	7,975	0	(7,975)
	C084	Aged Persons Accommodation Capital Expense	213,000	88,750		(88,750)
	C158	Cuballing Transfer Station 17/18 - Waste Oil Facility	0	0	28	28
	C165	Building Renewal - Cuballing Recreation Centre	0	0	155	155
	C212	Ceo Residence - Solar Panels	5,000	2,080	4,864	2,784
	C205	Golf Club Facility Upgrade (Lrci Funds)	0	0	9,767	9,767
	11057	CCTV Camera's	0	0	25,510	25,510
	C213	Ceo Residence - Air Conditioner	11,418	4,755	11,419	6,664
	C162	Cuballing Town Hall - Capital Works	50,332	20,970	26,675	5,705
	C164	Building Renewal - Cuballing Cwa Hall	176,225	73,425	126,305	52,880
	C173	Skate Park Refurbishment	10,200	4,250	0	(4,250)
	<b>Total Buildings</b>		<b>735,316</b>	<b>306,370</b>	<b>204,723</b>	<b>(101,647)</b>
<b>Furniture &amp; Equipment</b>						
	04270	Capital Expenditure - Furniture & Equipment	20,000	8,330	0	(8,330)
	<b>Total Furniture &amp; Equipment</b>		<b>20,000</b>	<b>8,330</b>	<b>0</b>	<b>(8,330)</b>
<b>Plant &amp; Equipment</b>						
	11300	Capital Expenditure - Plant & Equipment - Generator	26,350	10,975	23,120	12,145
	12411	Two Way system for Plant	25,000	10,415	0	(10,415)
	12416	Capital Expenditure - Plant & Equipment - Hino Truck	97,540	40,640	0	(40,640)
	12421	Capital Expenditure - Plant & Equipment - Traffic Lights	37,000	15,415	36,052	20,637
	12428	Capital Purchase - Sewell Sweeper TB2000E	61,500	25,625	61,030	35,405
	12429	Capital Expenditure - Plant & Equipment - Plant Trailer	8,500	3,540	0	(3,540)
	12430	Capital Expenditure - Plant & Equipment - Utility	60,278	25,115	0	(25,115)
	<b>Total Plant &amp; Equipment</b>		<b>316,168</b>	<b>131,725</b>	<b>120,202</b>	<b>(11,523)</b>
<b>Roads</b>						
	R001E	Rrg Stratherne Rd 2022/23	179,695	74,865	64,304	(10,561)
	R001D	Stratherne Road 2021/22	0	0	18,081	18,081
	R001F	Stratherne Road 23-24 - Reconstruction & Shoulder Widening Slk	580,200	241,735	15,210	(226,525)
	R129F	Wandering-Narrogin Road 2022/23	0	0	9,290	9,290
	R129G	Wandering Narrogin Road 23/24 - Final Seal	43,200	17,995	0	(17,995)
	RTR096	Roads To Recovery - Austral Street	142,500	59,370	0	(59,370)
	RTR140	Roads To Recovery - Campbell Street	28,359	11,800	0	(11,800)
	RTR004	Roads To Recovery Popanyinning Road East Gravel Sheetting	46,879	19,525	7,000	(12,525)
	BS129	Blackspot - Wandering Narrogin Road	15,000	6,250	903	(5,347)
	WF006R	Cuballing East Road 2021/22 Final Seal Works	160,050	66,685	0	(66,685)
	WF007R	Wheatbelt Secondary Freight Network - 2023/24 Cuballing East R	230,181	95,910	0	(95,910)
	WF007D	Wheatbelt Secondary Freight Network 2022/23 Cuby East Road-D	0	0	8,105	8,105
	WSF008	Wheatbelt Secondary Freight - Cuballing East Reconstruction Slk's	2,077,627	865,660	411,057	(454,603)
	WF129D	Wheatbelt Secondary Freight 2022/23 Narrogin Wandering Road-	229,869	95,765	4,404	(91,361)
	<b>Total Roads</b>		<b>3,733,560</b>	<b>1,555,560</b>	<b>538,354</b>	<b>(1,017,206)</b>
<b>Bridges</b>						
	11214	Bridge Improvements - Capital Upgrades	40,000	16,665	5,350	(11,315)
	<b>Total Bridges</b>		<b>40,000</b>	<b>16,665</b>	<b>5,350</b>	<b>(11,315)</b>
<b>Parks, Ovals &amp; Playgrounds</b>						
	C207	Heritage Walk Trail	10,000	4,165	0	(4,165)
	C209	Cuballing Skate Park Precinct Master Plan	15,000	6,250	0	(6,250)
	<b>Total Parks, Ovals &amp; Playgrounds</b>		<b>25,000</b>	<b>10,415</b>	<b>0</b>	<b>(10,415)</b>
<b>Other Infrastructure</b>						
	C203	Cuballing War Memorial	0	0	509	509
	C210	Cuballing Niche Wall	10,000	4,165	0	(4,165)
	<b>Total Other Infrastructure</b>		<b>10,000</b>	<b>4,165</b>	<b>509</b>	<b>(3,656)</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	Shire of Cuballing Council Agenda DECEMBER 2023	<b>4,880,044</b>	<b>2,033,230</b>	<b>869,138</b>	<b>(1,164,092)</b>



Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>										
Aged Accommodation	65	781,151	0	0	0	(72,017)	781,151	709,134	(766)	(34,723)
<b>Transport</b>										
Grader	67	407,025	0	0	(45,213)	(76,689)	361,812	330,336	8,449	0
<b>Other property and services</b>										
Austral Land	64	100,111	0	0	(7,856)	(15,798)	92,255	84,313	(429)	(2,087)
Industrial Land	68	0	0	250,000	0	0	0	250,000	0	0
<b>Total</b>		1,288,287	0	250,000	(53,069)	(164,504)	1,235,218	1,373,783	7,254	(36,810)
Current borrowings		164,504					109,962			
Non-current borrowings		1,123,783					1,125,256			
		1,288,287					1,235,218			

All debenture repayments were financed by general purpose revenue.

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

KEY INFORMATION

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

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

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

**FINANCING ACTIVITIES  
NOTE 9  
LEASE LIABILITIES**

**Movement in carrying amounts**

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

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

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

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

OPERATING ACTIVITIES

NOTE 10

RESERVE ACCOUNTS

Reserve accounts

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

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

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

#### KEY INFORMATION

##### Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is

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

##### Employee Related Provisions

###### Short-term employee benefits

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

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

###### Other long-term employee benefits

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

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

##### Contract liabilities

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

##### Capital grant/contribution liabilities

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

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

NOTE 12  
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

NOTE 13  
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

**NOTE 14  
TRUST FUND**

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

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

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

NOTE 15  
BUDGET AMENDMENTS

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

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

KEY INFORMATION

Nil



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

**NOTE 16  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2023-24 year is \$5,000 or 10.00% whichever is the greater.

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

### 9.1.3 Annual Audit Report and Audited Financial Statements

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

#### **Summary**

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

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

#### **Background**

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

#### **Comment**

##### **Audit Opinion**

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

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

In other words, the audit is unqualified.

##### **Annual Report**

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

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

## **Management Letter**

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

## **Audit Action Plan**

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

## **Strategic Implications**

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

## **Statutory Environment**

Below is the statutory requirements in relation to Annual Reports.

### ***Local Government Act 1995***

#### **5.27 Electors' general meetings**

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

#### **5.29 Convening electors' meetings**

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

#### **5.53 Annual reports**

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

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

#### **5.54 Acceptance of annual reports**

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

\* Absolute majority required.

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

#### **5.55 Notice of annual reports**

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

#### **7.12A. Duties of local government with respect to audits**

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

---

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

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

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

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation - Nil

Options

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

Voting Requirements – Simple Majority

**OFFICER'S RECOMMENDATION:**

**That Council:**

- 1. Accept the Audit Management Report for the financial year ended 30<sup>th</sup> June 2023 included at Attachment 9.1.3A;**
- 2. Receive the Independent Auditor's Report for the financial year ended 30<sup>th</sup> June 2023 included at Attachment 9.1.3B; and**
- 1. Receive the Audited Annual Financial Report for the financial year ended 30<sup>th</sup> June 2023 at Attachment 9.1.3C**
- 2. Adopt the Audit Action Plan at attachment 9.1.3D**

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

### Key to ratings

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

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

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

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

## **1. Provision for rehabilitation – Popanyinning Waste Management Facility**

### **Finding**

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

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

### **Rating: Significant**

### **Implication**

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

### **Recommendation**

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

### **Management comment**

### **The finding is Noted and Accepted**

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

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

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



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2023 Shire of Cuballing

To the Council of the Shire of Cuballing

#### Opinion

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

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

In my opinion, the financial report is:

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

#### Basis for opinion

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

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

#### Other information

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

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

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

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



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

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

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

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

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

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

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

## **Auditor's responsibilities for the audit of the financial report**

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

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

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

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

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

## **Matters relating to the electronic publication of the audited financial report**

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

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

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

**TABLE OF CONTENTS**

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

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

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

Principal place of business:  
Campbell Street  
Cuballing, WA 6311

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

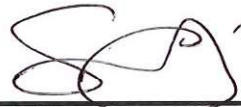
*Local Government Act 1995*  
*Local Government (Financial Management) Regulations 1996*

STATEMENT BY CEO

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

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

Signed on the 8<sup>th</sup> day of December 2023



Chief Executive Officer

STAN SCOTT

Name of Chief Executive Officer



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

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),24	1,409,045	1,378,840	1,294,771
Grants, subsidies and contributions	2(a)	1,527,727	441,431	1,376,719
Fees and charges	2(a)	358,652	149,696	172,616
Interest revenue	2(a)	47,151	11,300	9,536
Other revenue	2(a)	114,276	42,930	48,260
		3,456,851	2,024,197	2,901,902
<b>Expenses</b>				
Employee costs	2(b)	(993,158)	(1,103,795)	(974,274)
Materials and contracts		(862,024)	(1,006,927)	(930,630)
Utility charges		(162,427)	(62,635)	(71,315)
Depreciation		(2,209,250)	(2,035,605)	(2,047,840)
Finance costs	2(b)	(51,251)	(47,954)	(5,111)
Insurance		(175,136)	(161,952)	(143,575)
Other expenditure	2(b)	(64,013)	(61,810)	(57,423)
		(4,517,259)	(4,480,678)	(4,230,168)
		(1,060,408)	(2,456,481)	(1,328,266)
Capital grants, subsidies and contributions	2(a)	4,046,791	3,801,877	1,175,096
Profit on asset disposals		21,327	0	14,272
Loss on asset disposals		(64,671)	(145,513)	(12,633)
Fair value adjustments to financial assets at fair value through profit or loss	4	1,843	0	3,291
		4,005,290	3,656,364	1,180,026
<b>Net result for the period</b>		<b>2,944,882</b>	<b>1,199,883</b>	<b>(148,240)</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	17	999,417	0	3,496,970
<b>Total other comprehensive income for the period</b>		<b>999,417</b>	<b>0</b>	<b>3,496,970</b>
<b>Total comprehensive income for the period</b>		<b>3,944,299</b>	<b>1,199,883</b>	<b>3,348,730</b>

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



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

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

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





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

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

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

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

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

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



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

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

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

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

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



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

**1. BASIS OF PREPARATION**

The financial report for the Shire of Cuballing, which is a Band 4 local government, comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for requirements of:

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

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

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

**The local government reporting entity**

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

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

**Judgements and estimates**

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

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

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

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



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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

Revenue Recognition

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

For the year ended 30 June 2023

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

For the year ended 30 June 2022

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

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

2. REVENUE AND EXPENSES (Continued)

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

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

**3. CASH AND CASH EQUIVALENTS**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

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

**Restricted financial assets**

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

**4. OTHER FINANCIAL ASSETS**

**(b) Non-current assets**

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial assets at fair value through profit or loss**

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

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



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

**5. TRADE AND OTHER RECEIVABLES**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

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

6. INVENTORIES

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

SIGNIFICANT ACCOUNTING POLICIES

General

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

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



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

**7. OTHER ASSETS**

**Other assets - current**  
**Contract assets**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Other current assets**

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

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

**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

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

	Land & Buildings \$	Total land and buildings	Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
<b>Balance at 1 July 2021</b>	4,053,117	4,053,117	3,453	2,357,145	6,413,715
Additions	661,822	661,822	0	498,196	1,160,018
Disposals	0	0	0	(117,665)	(117,665)
Revaluation increments / (decrements) transferred to revaluation surplus	1,788,789	1,788,789	0	0	1,788,789
Depreciation	(80,281)	(80,281)	(1,744)	(281,546)	(363,571)
<b>Balance at 30 June 2022</b>	6,423,447	6,423,447	1,709	2,456,130	8,881,286
<b>Comprises:</b>					
Gross balance amount at 30 June 2022	6,818,047	6,818,047	31,626	3,153,590	10,003,263
Accumulated depreciation at 30 June 2022	(394,600)	(394,600)	(29,917)	(697,460)	(1,121,977)
<b>Balance at 30 June 2022</b>	6,423,447	6,423,447	1,709	2,456,130	8,881,286
Additions	1,061,439	1,061,439	0	817,335	1,878,774
Disposals	0	0	0	(351,423)	(351,423)
Depreciation	(129,292)	(129,292)	(1,709)	(325,008)	(456,009)
<b>Balance at 30 June 2023</b>	7,355,594	7,355,594	0	2,597,034	9,952,628
<b>Comprises:</b>					
Gross balance amount at 30 June 2023	7,879,486	7,879,486	31,626	3,515,753	11,426,865
Accumulated depreciation at 30 June 2023	(523,892)	(523,892)	(31,626)	(918,719)	(1,474,237)
<b>Balance at 30 June 2023</b>	7,355,594	7,355,594	0	2,597,034	9,952,628

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

**8. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying Value Measurements**

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



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

**9. INFRASTRUCTURE**

**(a) Movements in Balances**

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

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

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

**9. INFRASTRUCTURE (Continued)**

**(b) Carrying Value Measurements**

<b>(i) Fair Value</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>Asset Class</b>						
Infrastructure - roads & footpaths		Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - bridges		Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - recreation		Level 3	Cost approach using depreciated replacement cost	Independent Licensed Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - parks, ovals & playgrounds		Level 3	Cost approach using depreciated replacement cost	Independent Licensed Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - other		Level 3	Cost approach using depreciated replacement cost	Independent Licensed Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

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

**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

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



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

**10. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement for assets held at cost**

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

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

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

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

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

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

**Revaluation**

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

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

**Revaluation (continued)**

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Impairment**

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

**Gains or losses on disposal**

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



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

**11. LEASES**

**Right-of-Use Assets**

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Note	Right-of-use assets - vested buildings	Right-of-use assets Total
		\$	\$
<b>Balance at 1 July 2021</b>		881,858	881,858
Depreciation		(19,191)	(19,191)
<b>Balance at 30 June 2022</b>		1,789,700	1,789,700
Gross balance amount at 30 June 2022		1,886,574	1,886,574
Accumulated depreciation at 30 June 2022		(96,874)	(96,874)
<b>Balance at 30 June 2022</b>		1,789,700	1,789,700
Additions		207,630	207,630
Depreciation		(37,176)	(37,176)
<b>Balance at 30 June 2023</b>		1,960,154	1,960,154
Gross balance amount at 30 June 2023		2,094,204	2,094,204
Accumulated depreciation at 30 June 2023		(134,050)	(134,050)
<b>Balance at 30 June 2023</b>		1,960,154	1,960,154

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

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

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

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

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

**Right-of-use assets - measurement**

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

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

**Right-of-use assets - depreciation**

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



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

**12. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
 Accrued payroll liabilities  
 ATO liabilities  
 Bonds and deposits held  
 Accrued interest on borrowings

	2023	2022
	\$	\$
	73,040	19,769
	28,055	24,032
	12,689	0
	8,574	858
	12,806	1,871
	135,164	46,530

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other payables**

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

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

**13. OTHER LIABILITIES**

**Current**

Capital grant/contributions liabilities

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

**Reconciliation of changes in capital grant/contribution liabilities**

Opening balance

Additions / **(Used)**

	2023	2022
	\$	\$
	96,566	694,224
	96,566	694,224
	694,224	694,224
	<b>(597,658)</b>	0
	96,566	694,224

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

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

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

**14. BORROWINGS**

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

**Secured liabilities and assets pledged as security**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

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

**Risk**

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



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

**15. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

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

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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

**16. OTHER PROVISIONS**

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

**Provisions**

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

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

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

**17. REVALUATION SURPLUS**

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



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

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

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

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

**19. CONTINGENT LIABILITIES**

**(a) Shire Depot**

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

- Shire of Cuballing Depot

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

**(b) Popanyinning Waste Management Facility**

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

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

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

**20. CAPITAL COMMITMENTS**

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



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

**21. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

Fees, expenses and allowances to be paid or reimbursed to elected council members.

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

**(b) Key Management Personnel (KMP) Compensation**

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	395,875	370,757
Post-employment benefits	49,756	41,997
Employee - other long-term benefits	6,437	4,212
Council member costs	23,729	20,397
21(a)	475,797	437,363

*Short-term employee benefits*

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

*Post-employment benefits*

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

*Other long-term benefits*

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

*Council member costs*

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

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

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

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

Related Parties

The Shire's main related parties are as follows:

- i. *Key management personnel*  
 Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b)
- ii. *Other Related Parties*  
 During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.  
  
 Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.
- iii. *Entities subject to significant influence by the Shire*  
 There were no such entities requiring disclosure during the current or previous year.

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

**22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

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



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

**23. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

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

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



## 24. RATING INFORMATION

RATE TYPE	Basis of valuation		2022/23 Actual Rateable Value*	2022/23 Actual Revenue Rate	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2021/22 Budget Interim Rate	2021/22 Budget Total Revenue	2021/22 Actual Total Revenue
Townsite	Gross rental valuation	0.079852	2,878,304	229,838	0	229,838	0	229,838	198,985
Rural	Unimproved valuation	0.006560	154,436,000	1,012,792	0	1,012,792	0	1,012,791	920,747
Total general rates			157,314,304	1,242,630	0	1,242,630	0	1,242,629	1,119,732
Minimum payment									
Townsite	Gross rental valuation	834	551,760	107,586	0	107,586	0	107,586	107,778
Rural	Unimproved valuation	1,125	16,320,000	174,375	0	174,375	250	174,625	158,565
Total minimum payments			16,871,760	281,961	0	281,961	250	282,211	266,343
Total general rates and minimum payments			174,186,064	1,524,591	0	1,524,591	250	1,524,840	1,386,075
Ex-gratia Rates									
CBH		N/A	N/A	567	0	567	0	0	516
Total amount raised from rates (excluding general rates)			0	567	0	567	0	0	516
Discounts						(97,138)		(95,000)	(90,799)
Concessions						(691)		(1,000)	(681)
Rates Written Off						(18,284)		(50,000)	(340)
Total Rates						1,409,045		1,378,840	1,294,771
Rate instalment interest						1,533		800	309
Rate overdue interest						8,722		5,000	7,193

\*Rateable Value at time of raising of rate.

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

25. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23 2022/23 (30 June 2023 Carried Forward)	Budget 2022/23 (30 June 2023 Carried Forward)	2021/22 (30 June 2022 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 Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		(21,327)	0	(14,272)
Less: Movement in liabilities associated with restricted cash		13,694		9,989
Less: Fair value adjustments to financial assets at fair value through profit or loss		(1,843)	0	(3,291)
Add: Loss on disposal of assets		64,671	145,513	12,633
Add: Depreciation		2,209,250	2,035,605	2,047,840
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions		4,495	0	(25,654)
Other provisions		(72,424)	0	0
<b>Non-cash amounts excluded from operating activities</b>		<b>2,196,516</b>	<b>2,181,118</b>	<b>2,027,245</b>
<b>(b) Surplus or deficit after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity 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	(648,026)	(647,164)	(1,078,080)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	163,031	1,280,592	84,310
- Current portion of lease liabilities		0	1,500	0
- Employee benefit provisions		284,448	286,072	270,754
<b>Total adjustments to net current assets</b>		<b>(200,547)</b>	<b>921,000</b>	<b>(723,016)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
Total current assets		2,557,191	770,375	3,308,473
Less: Total current liabilities		(679,209)	(1,666,948)	(1,095,818)
Less: Total adjustments to net current assets		(200,547)	921,000	(723,016)
<b>Surplus or deficit after imposition of general rates</b>		<b>1,677,435</b>	<b>24,427</b>	<b>1,489,639</b>

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2021	New Loans During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Repayments During 2022-23	Principal at 30 June 2023	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$
Komatsu Grader		29,228	0	(29,228)	0	0	0	0	0
Lot 74 Austral St		130,702	0	(15,130)	115,572	0	0	115,572	100,112
Aged Persons Housing		0	850,000	0	850,000	0	0	850,000	781,151
Caterpillar Grader		0	0	0	0	407,025	0	407,025	399,329
<b>Total</b>		<b>159,930</b>	<b>850,000</b>	<b>(44,358)</b>	<b>965,572</b>	<b>407,025</b>	<b>(84,310)</b>	<b>1,288,287</b>	<b>1,280,592</b>
<b>Borrowing Finance Cost Payments</b>									
Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2022	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Budget for year ending 30 June 2023
Komatsu Grader		63	WATC	4.50%	7/02/2022	(504)	0	(504)	0
Lot 74 Austral St		64	WATC	2.18%	13/05/2023	(3,509)	(2,424)	(3,509)	(2,424)
Aged Persons Housing		65	WATC	4.55%	22/06/2032	(1,098)	(37,891)	(1,098)	(37,891)
Caterpillar Grader		67	WATC	3.92%	19/01/2028	0	(7,639)	0	(7,639)
<b>Total</b>						<b>(5,111)</b>	<b>(47,954)</b>	<b>(5,111)</b>	<b>(47,954)</b>
<b>Total Finance Cost Payments</b>									
						<b>(5,111)</b>	<b>(47,954)</b>	<b>(5,111)</b>	<b>(47,954)</b>

\* WA Treasury Corporation



## 26. BORROWING AND LEASE LIABILITIES (Continued)

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed				Amount (Used)				
					2023		2023		2023		2023		
					Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Purchase of new grader	WATC	Fixed	5	3.92%									
					\$	\$	\$	\$					
					407,025	440,000	407,025	440,000					
					407,025	440,000	407,025	440,000					
							(407,025)	(440,000)					
							(407,025)	(440,000)					

(c) Unspent Borrowings

\* WA Treasury Corporation

Purpose	Note	Actual						
		Principal at 1 July 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023
Springhill Dam	11(b)	1,500	0	0	(1,500)	0	0	0
<b>Total Lease Liabilities</b>		<b>1,500</b>	<b>0</b>	<b>0</b>	<b>(1,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

**27. RESERVE ACCOUNTS**

	2023				2023				2023				2022			
	Actual	Transfer to	Actual	Transfer (from)	Actual	Transfer to	Actual	Transfer (from)	Budget	Budget	Transfer to	Budget	Actual	Transfer to	Actual	Transfer (from)
	Opening Balance		Closing Balance		Opening Balance		Closing Balance		Opening Balance		Closing Balance		Opening Balance		Closing Balance	
<b>Restricted by council</b>																
(a) Employee Entitlements	286,387	3,424	0	289,811	286,314	1,067	0	287,381	286,073	314	0	286,387	286,073	314	0	286,387
(b) Plant and Equipment	341,028	4,078	(340,000)	5,106	340,942	1,960	(340,000)	2,902	340,653	375	0	341,028	340,653	375	0	341,028
(c) Administration Building, IT & Office Equipment	9,160	110	0	9,270	9,157	32	0	9,189	9,150	10	0	9,160	9,150	10	0	9,160
(d) Housing Reserve	98,316	1,176	(20,000)	79,492	98,291	367	(20,000)	78,658	98,208	108	0	98,316	98,208	108	0	98,316
(e) Recreation & Community Facility	178,242	2,131	(82,943)	97,430	178,197	792	(84,887)	94,102	178,046	196	0	178,242	178,046	196	0	178,242
(f) Refuse Site	45,472	543	0	46,015	45,460	205	0	45,665	45,422	50	0	45,472	45,422	50	0	45,472
(g) Grain Freight	0	0	0	0	0	0	0	0	83,139	0	(83,139)	0	83,139	0	(83,139)	0
(h) Equestrian	4,915	59	0	4,974	4,914	5,295	0	10,209	4,910	5	0	4,915	4,910	5	0	4,915
(i) Standpipe Maintenance	4,101	48	0	4,149	4,099	20	0	4,119	4,096	5	0	4,101	4,096	5	0	4,101
(j) Road and Bridges	105,137	1,257	0	106,394	105,111	486	0	105,597	21,883	83,254	0	105,137	21,883	83,254	0	105,137
(k) Community and Sporting Club	5,322	63	0	5,385	5,321	4,021	0	9,342	5,316	6	0	5,322	5,316	6	0	5,322
	1,078,080	12,889	(442,943)	648,026	1,077,806	14,245	(444,887)	647,164	1,076,896	84,323	(83,139)	1,078,080	1,076,896	84,323	(83,139)	1,078,080

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

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

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

(k) Community and Sporting Club

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

## **Shire of Cuballing Audit Action Plan**

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

### **Matter Raised**

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

### **Area of Concern**

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

### **Action Taken / Proposed**

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

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

### **Measurement of Success**

Plan accepted by DWER;

Financial provisions acceptable to the Shire's auditors.

## 9.2.1 RAV ROUTE DETERMINATION

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

### **Summary**

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

### **Background**

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

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

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

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

#### **Popanyinning West Rd (SLK 1.58 to 9.14)**

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

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

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

### **Proposals**

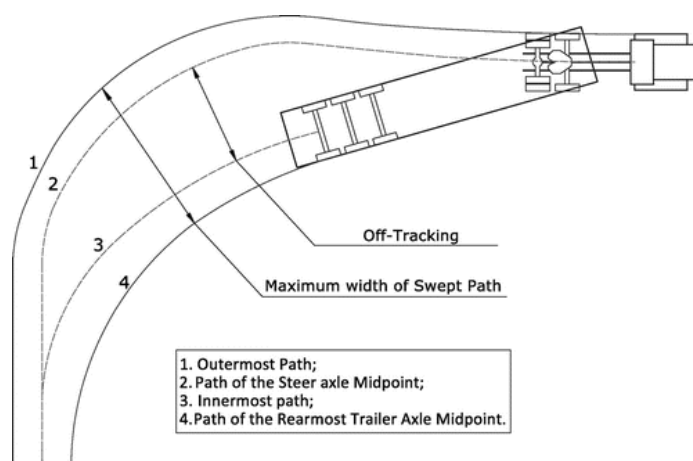
The Craig Cousins application is seeking to use Popanyinning West between his property and Wandering Narrogin Road, and from there Albany Highway and northern routes to pastoral country. Access is already available between his property and Great Southern Highway

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

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

## Discussion

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



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

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

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

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

There are two concerns with this application:

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

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

### Strategic Implications

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

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

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

### Policy Implications

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

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

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



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

#### Financial Implications

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

#### Economic Implication

Approval would provide direct economic benefit to the applicant.

#### Environmental Considerations - Nil

#### Consultation

Main Roads is seeking input from the Shire of Cuballing.

#### Options

Council may resolve to advise Main Roads that:

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

#### Voting Requirements – Simple Majority

#### **OFFICER'S RECOMMENDATION:**

**That Council advise Main Roads WA Heavy Vehicle Operations that:**

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

#### **Popanyinning West Rd 4050002 (SLK 9.14 to 21.25)**

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

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



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

### Applicant Details

Operator Name

Contact Name

Contact Number

Email

### RAV Category to be Assessed

Tandem Drive RAV Categories

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

Tri Drive Categories 1-5

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

Tandem Drive PBS Categories

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

Tri Drive PBS Categories

Accredited Containerised Freight Categories

*Note: Refer to our website for the Accredited Containerised Freight Operating Conditions.*

Road Trains with Long Trailers

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

Oversize Road Train and B-Double Categories

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

Platform Trailer Relocation

*Note: Refer to our website for the Platform Trailer Relocation Operating Conditions.*

Class 1 RAV - 8 Tyres Per Axle Low Loader Overmass

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

Other

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

MRWA

### Concessional Mass Level to be Assessed

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

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

#### Concessional Mass Levels

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

Requested Mass Level

### Transport Task Details

Estimated Annual Tonnage (t)

Estimated Loaded Movements

Reason for RAV Access Application

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

### Roads to be Assessed

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

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

## 9.2.2 Establishment of a Short-Term Loan Facility

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

### **Summary**

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

### **Background**

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

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

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

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

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

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

### **Discussion**

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

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

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

## WA Treasury Corporation short term loan facilities

WATC offers two models:

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

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

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

The models are explained in detail at Attachment 9.2.2A

### Strategic Implications

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

### Statutory Environment

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

#### **6.20. Power to borrow**

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

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



### Policy Implications

There are no notable policy implications.

### Financial Implications

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

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

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

### Economic Implication

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

### Environmental Considerations

No notable environmental implications.

### Consultation

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

### Options

Council may resolve:

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

### Voting Requirements – Absolute Majority

#### **OFFICER'S RECOMMENDATION:**

1. That Council advertises its intention to enter into a rolling Short Term Loan arrangement with WA Treasury Corporation to manage the Shire's cash flow needs;
2. That the proposed Deficit Account Balance Facility Limit be fixed at \$500,000 to align with 20% of our anticipated annual funding under the Wheatbelt Secondary Freight Network Program.

**That on successful establishment of the Short Term Loan that Council cease to use the overdraft facility available through the National Bank.**

Indicative Local Government Interest Rates at 15 November 2023

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

Rectangular Snip

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

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

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

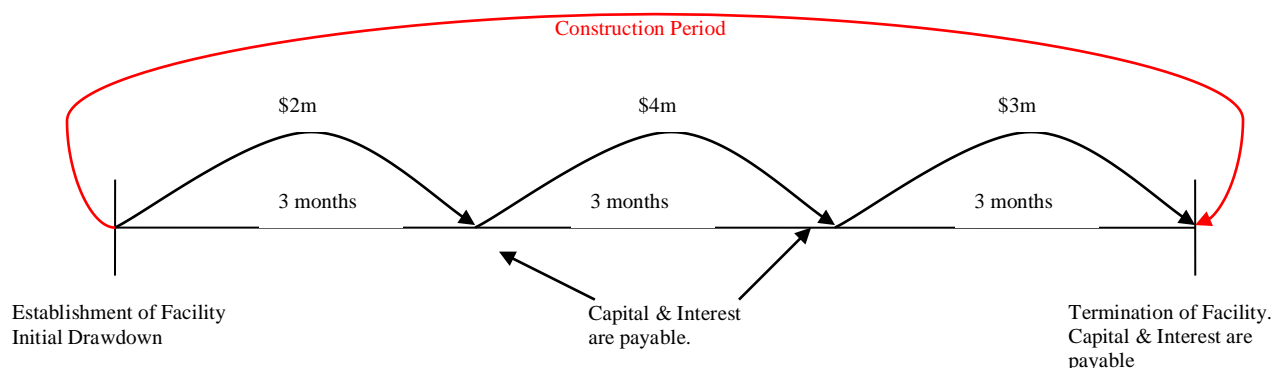
- Debt servicing or capitalisation of interest. Some organisations will make interest repayments during construction phase, where other organisations include the cost of interest as part of the cost of construction and capitalise interest. This is really dependent on sufficient cashflows during construction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

### **Short Term Loan Facility**

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

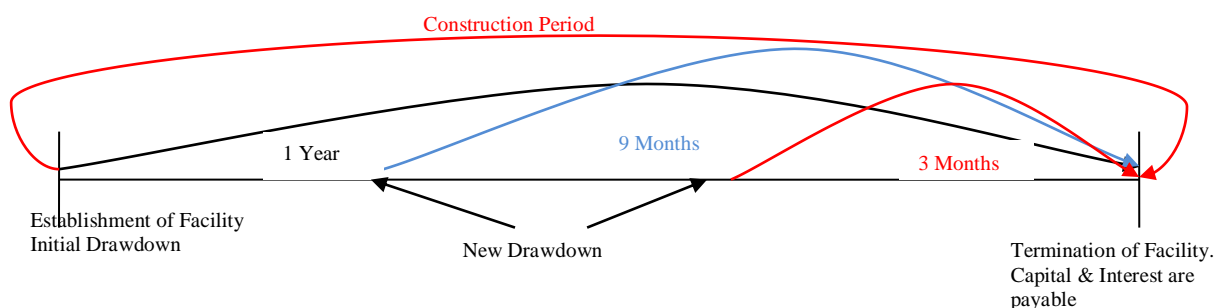
At the end of the short term facility a long term loan may be established which can have the interest rate fixed at any point in time prior to its drawdown date. By having the final maturity date of the loans under the short term loan facility the same as the drawdown date for the long term loan, this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

## Option 1 – Rolling Short Term Loans



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

## Option 2 – Series of Short Term Loans



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

### DISCLAIMER

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

### 9.2.3 Conduct of Local Government Extraordinary Election

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

#### **Purpose**

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

#### **Background**

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

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

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

#### **Timing of Extraordinary Election**

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

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

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

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

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

#### **Statutory Environment**

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

The legislation includes the following provisions.

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

Policy Implications - Nil

Financial Implications

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

Economic Implication - Nil

Environmental Considerations - Nil

Consultation

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

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

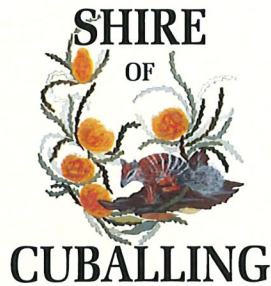
Voting Requirements – Simple Majority

**OFFICER'S RECOMMENDATION:**

**That Council:**

1. **Notes** that the Shire President has set the date for a further Extraordinary Election as **9 March 2024**;
2. **Determines** that the election will be a voting in person election.
3. **Appoints** the CEO as Returning Officer
4. **Determines** that there will be a single polling place at the Shire Administration.





Stan Scott  
Chief Executive Officer  
Shire of Cuballing

## EXTRAORDINARY ELECTION

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

### 4.9. *Election day for extraordinary election*

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

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

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

Yours Sincerely

Cr Eliza Dowling  
Shire President

30 November 2023



## Elections Timetable Template

### Local Government Elections 2023

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

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

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

\* All Act sections refer to the *Local Government Act 1995*. All regulations refer to the *Local Government (Elections) Regulations 1997*.

#### 9.2.4 Appointment to Committees and of Delegates

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

#### Summary

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

#### Background

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

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

<b>Shire of Narrogin's CATS Stakeholder Reference Group</b>	Cr Christensen	Cr Ballantyne
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On Saturday 16<sup>th</sup> December 2023 a new Councillor will be elected. Further Cr Christensen has now resigned. As a result, Council will need to revisit appointments.

### **Comment**

Details of the positions are set out below.

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



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

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



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

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

### **Strategic Implications**

Shire of Cuballing Strategic Community Plan 2017-2027

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

Goals

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

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

### **Statutory Environment**

#### ***Local Government Act (1995)***

#### **5.10 Appointment of committee members**

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

*\* Absolute majority required.*

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

#### **5.11. Tenure of committee membership**

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

**Policy Implications** – Nil

**Financial Implications**

Council has delegates to several committees that have significant influence over annual funding allocations to Council.

**Economic Implication** – Nil

**Social Implication**

Council has delegates and representatives on several community groups.

**Environmental Considerations** – Nil

**Consultation** – Nil

**Options**

Council can resolve on allocation of elected members to the various committees.

**Voting Requirement** – Absolute Majority

**OFFICER RECOMMENDATION**

**That Council appoint the following as members of Committees of Council and as delegates of Council to the respective committee or organisation as included in the following:**

<b>Committee / Body</b>	<b>Delegate</b>	<b>Deputy Proxy     Delegate /</b>
<b>Cemeteries Advisory Committee</b>	<b>Vacant</b>	Cr Kowald
<b>Development Assessment Panel</b>	Cr Dowling Cr Kowald	Cr Ballantyne <b>Vacant</b>
<b>Cuballing Volunteer Action Group</b>	Cr Ballantyne	<b>Vacant</b>
<b>Shire of Narrogin's CATS Stakeholder Reference Group</b>	<b>Vacant</b>	Cr Ballantyne
<b>Narrogin Dryandra Visitor Centre</b>	Cr Kowald	<b>Deputy Possible</b>

### 9.2.5 Review of the Delegations Register

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

#### **Summary**

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

#### **Background**

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

Council last reviewed all their delegations in November 2022.

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

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

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

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

#### **Comment**

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

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

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

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

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

### Strategic Implications

Shire of Cuballing Strategic Community Plan 2017-2027

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

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

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

### Statutory Environment

#### **Local Government Act 1995**

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

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

\* Absolute majority required.

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



#### 5.43. Limits on delegations to Chief Executive Officer's

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

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

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

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

"conditions" includes qualifications, limitations or exceptions.

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

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

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

### ***Building Act 2011***

#### **127 Delegation: special permit authorities and local governments**

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

### ***Bush Fires Act 1954***

#### **48 Delegation by Local Government**

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

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

#### Policy Implications

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

#### Financial Implications – Nil

#### Economic Implication – Nil

#### Social Implication – Nil

#### Environmental Considerations – Nil

#### Consultation – Nil

#### Options

Council may resolve:

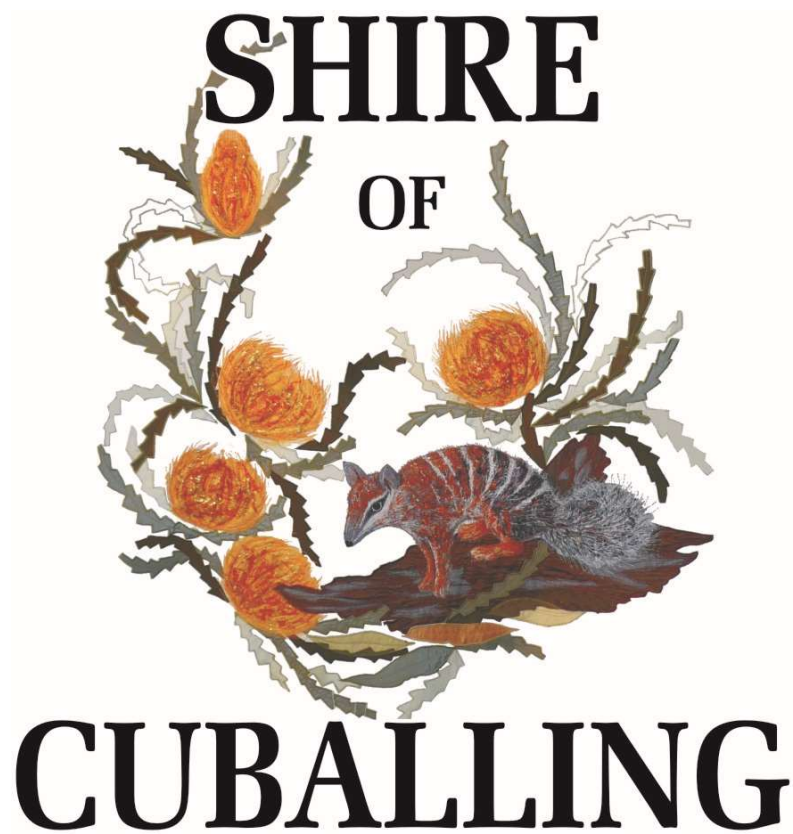
1. the Officer's Recommendation;
2. the Officer's Recommendation with additions to, amendment of or deletion of any of the delegations shown in the attached draft delegations register.

#### Voting Requirements – Absolute Majority

#### **OFFICER'S RECOMMENDATION:**

**That Council endorses the draft Shire of Cuballing Delegations Register December 2023, included at Attachment 9.2.5A, as amended.**

**That Council authorises the President pursuant to Section 5.42 (2) of the *Local Government Act 1995* to notify the CEO in writing of the delegations endorsed by Council.**



# DELEGATIONS REGISTER

(Adopted 20 April 2022)

# Shire of Cuballing – Delegations Register

## Contents

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

## Shire of Cuballing – Delegations Register

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



## Shire of Cuballing – Delegations Register

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

## Shire of Cuballing – Delegations Register

<a href="#">Error! Hyperlink reference not valid.H4:</a>	<a href="#">Notices</a>
<a href="#">Error! Bookmark not defined.10</a>	
<a href="#">Error! Hyperlink reference not valid.H5:</a>	<a href="#">Renewing Licences</a>
<a href="#">Error! Bookmark not defined.10</a>	
<a href="#">Error! Hyperlink reference not valid.H6:</a>	<a href="#">Administration of Health</a>
<a href="#">Error! Bookmark not defined.11</a>	
<a href="#">Error! Hyperlink reference not valid.4:</a>	<a href="#">PLANNING</a>
<a href="#">Error! Bookmark not defined.11</a>	
<a href="#">Error! Hyperlink reference not valid.P1:</a>	<a href="#">Home Occupations</a>
<a href="#">Error! Bookmark not defined.11</a>	
<a href="#">Error! Hyperlink reference not valid.P2:</a>	<a href="#">Planning</a>
<a href="#">Error! Bookmark not defined.11</a>	
<a href="#">Error! Hyperlink reference not valid.P3:</a>	<a href="#">Subdivision Clearance</a>
<a href="#">Error! Bookmark not defined.13</a>	
<a href="#">Error! Hyperlink reference not valid.P4:</a>	<a href="#">Second-hand Fencing</a>
<a href="#">Error! Bookmark not defined.14</a>	
<a href="#">Error! Hyperlink reference not valid.5:</a>	<a href="#">WORKS</a>
<a href="#">Error! Bookmark not defined.14</a>	
<a href="#">Error! Hyperlink reference not valid.W1:</a>	<a href="#">Roadside Clearing</a>
<a href="#">Error! Bookmark not defined.14</a>	
<a href="#">Error! Hyperlink reference not valid.W2:</a>	<a href="#">Road Trains/Mass Permits</a>
<a href="#">Error! Bookmark not defined.14</a>	
<a href="#">Error! Hyperlink reference not valid.W3:</a>	<a href="#">Seed Collection</a>
<a href="#">Error! Bookmark not defined.14</a>	
<a href="#">Error! Hyperlink reference not valid.W4:</a>	<a href="#">Undertaking Private Works</a>
<a href="#">Error! Bookmark not defined.15</a>	
<a href="#">Error! Hyperlink reference not valid.W5:</a>	<a href="#">Temporary Road Closure</a>
<a href="#">Error! Bookmark not defined.15</a>	
<a href="#">Error! Hyperlink reference not valid.W6:</a>	<a href="#">Temporary Closure of Roads for Public Events</a>
<a href="#">Error! Bookmark not defined.15</a>	
<a href="#">Error! Hyperlink reference not valid.W7:</a>	<a href="#">Tree Safety</a>
<a href="#">Error! Bookmark not defined.15</a>	
<a href="#">Error! Hyperlink reference not valid.W8:</a>	<a href="#">Sale of Surplus Equipment, Materials and Scrap</a>
<a href="#">Error! Bookmark not defined.16</a>	
<a href="#">Error! Hyperlink reference not valid.6:</a>	<a href="#">FIRE CONTROL</a>
<a href="#">Error! Bookmark not defined.16</a>	
<a href="#">Error! Hyperlink reference not valid.BF1:</a>	<a href="#">Roadside Burning</a>
<a href="#">Error! Bookmark not defined.16</a>	
<a href="#">Error! Hyperlink reference not valid.BF2:</a>	<a href="#">Use of Shire Vehicles during Fire</a>
<a href="#">Error! Bookmark not defined.16</a>	
<a href="#">Error! Hyperlink reference not valid.BF3:</a>	<a href="#">Extension/Reduction Restricted/Prohibited Burning Periods</a>
<a href="#">Error! Bookmark not defined.16</a>	
<a href="#">Error! Hyperlink reference not valid.BF4:</a>	<a href="#">Control of Fires</a>
<a href="#">Error! Bookmark not defined.17</a>	
<a href="#">Error! Hyperlink reference not valid.BF5:</a>	<a href="#">Harvest Bans</a>
<a href="#">Error! Bookmark not defined.17</a>	

## Shire of Cuballing – Delegations Register

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Error! Hyperlink reference not valid.BF6:.....Bush Fires Act Infringements  
——Error! Bookmark not defined.17

Error! Hyperlink reference not valid.7.....FINANCE  
——Error! Bookmark not defined.18

Error! Hyperlink reference not valid.F1:.....Outstanding Debtors  
——Error! Bookmark not defined.18

Error! Hyperlink reference not valid.F2:.....Investment of Funds  
——Error! Bookmark not defined.18

Error! Hyperlink reference not valid.F3:.....Payment of Accounts  
——Error! Bookmark not defined.19

Error! Hyperlink reference not valid.F6:.....Cost Recovery  
——Error! Bookmark not defined.19

Error! Hyperlink reference not valid.F7:.....Assistance to Community Organisations and  
Events.....Error! Bookmark not defined.19

Error! Hyperlink reference not valid.F8:.....Rates  
——Error! Bookmark not defined.19

Error! Hyperlink reference not valid.F9:.....Insurance——Public Liability Claims  
——Error! Bookmark not defined.20

Error! Hyperlink reference not valid.F10:.....Disposal of Impounded and Abandoned  
Vehicles.....Error! Bookmark not defined.20

Error! Hyperlink reference not valid.F11: Approve Issue of Credit Cards or Fuel Cards  
.....Error! Bookmark not defined.21

Error! Hyperlink reference not valid.8.....STAFF  
——Error! Bookmark not defined.24

Error! Hyperlink reference not valid.S1: ...Conferences, Seminars And Training Courses  
——Error! Bookmark not defined.24

Error! Hyperlink reference not valid.S3: Authorisation to Appoint Acting Chief Executive  
Officer.....Error! Bookmark not defined.24

# Shire of Cuballing – Delegations Register

## 1. ADMINISTRATION

### A1: Legal Advice

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

#### Guidelines

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

Reference: Local Government Act 1995 section 5.42

Confirmed 20 December 2023

### A2: Purchase Orders

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

#### Guidelines

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

Reference: Local Government Act 1995 section 5.42

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

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

Amended 21 April 2022  
Confirmed 20 December 2023

### A3: Tender Invitation

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

Objective: To expedite the purchase of goods and services.

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

Confirmed 20 December 2023

## Shire of Cuballing – Delegations Register

### A4: Media

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

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

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

Amended 21 April 2022  
Confirmed 20 December 2023

### A5: Common Seal

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

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

Confirmed 20 December 2023

### A6: Give Notice to Landowners

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

Reference: Local Government Act 1995 section 3.26

New 21 April 2022  
Confirmed 20 December 2023

### A7: Permission to Conduct Activities on Council Property

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

Objective: To expedite the Council approval process

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

*On Delegation: Deputy Chief Executive Officer*

Amended 21 April 2022  
Confirmed 20 December 2023

## Shire of Cuballing – Delegations Register

### A8: Liquor Permits

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

Objective: To expedite the Council approval process

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

Amended 21 April 2022  
Confirmed 20 December 2023

### A9: Impounding

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

Objective: To expedite good governance.

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

Confirmed 20 December 2023

### A10: Enter Land in Emergencies

The Chief Executive Officer is delegated the authority to:

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

Reference: Local Government Act 1995 section 3.32 and 3.34

Confirmed 20 December 2023

### A11: Appointment of Authorised Persons – Enforcement and Legal Proceedings

The Chief Executive Officer is delegated the authority to appoint:

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



## Shire of Cuballing – Delegations Register

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

### Reference:

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

Local Government (Miscellaneous Provisions) Act 1960

Caravan Parks and Camping Grounds Act 1995

Cat Act 2011;

Cemeteries Act 1986;

Control of Vehicles (Off road Areas) Act 1978

Dog Act 1976

Food Act 2008 126.(13)

Public Health Act 2016 s24, 312

Health (Miscellaneous Provisions) Act 1911

Any subsidiary legislation made under an Act referred to above

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

Amended 21 April 2022  
Confirmed 20 December 2023

### A12: Execution of Documents

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

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

Reference: Local Government Act 1995 section 5.42

Confirmed 20 December 2023

### A13: Destruction of Records

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

## Shire of Cuballing – Delegations Register

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

Confirmed 20 December 2023

### A18: Industrial Representation

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

Reference: Local Government Act 1995 sections 5.42

Confirmed 20 December 2023

### A19: Bond Refunds

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

Objective: To expedite the Council approval process

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

*On Delegation: Deputy Chief Executive Officer*

Confirmed 20 December 2023

### A20 Legal Representation Costs Indemnification

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

Objective To ensure that Staff and Council are protected

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

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

New 21 April 2022

Confirmed 20 December 2023

### A21 – Councillor Attendance at Conferences, Seminars and Workshops

## Shire of Cuballing – Delegations Register

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

Reference: Local Government Act 1995 section 5.42

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

New 21 April 2022  
Confirmed 20 December 2023

## 2. BUILDING

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### B1 Building Permit

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

Reference: Building Act 2011 Sections 20, 22, 127

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Confirmed 20 December 2023

### B2: Demolition Permit

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

Reference: Building Act 2011 Sections 21, 22, 127

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Confirmed 20 December 2023

### B3: Building Orders

The Chief Executive Officer is delegated authority to:

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

Reference: Building Act 2011 Sections 110, 117, 127

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

## Shire of Cuballing – Delegations Register

Confirmed 20 December 2023

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

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

Reference: Building Act 2011 Section 65, 127

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Confirmed 20 December 2023

### **B5: Grant of Occupancy Permit, Building Approval Certificate**

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

Reference: Building Act 2011 Section 58, 127

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Confirmed 20 December 2023

## **3. HEALTH**

### **H1 Offences**

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

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

Shire of Cuballing Health Local Law 2007

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Amended 21 April 2022  
Confirmed 20 December 2023

## Shire of Cuballing – Delegations Register

### H2: Itinerant Food Vendors Licence

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

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

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

On Delegation: *Principal Environmental Health Officer/Building Surveyor*

Amended 21 April 2022  
Confirmed 20 December 2023

### H3: Septic Tank Installations

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

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

On Delegation: *Principal Environmental Health Officer/Building Surveyor*

Amended 21 April 2022  
Confirmed 20 December 2023

### H4: Notices

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

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

On Delegation: *Principal Environmental Health Officer/Building Surveyor*

Amended 21 April 2022  
Confirmed 20 December 2023

### H5: Renewing Licences

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

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

## Shire of Cuballing – Delegations Register

## The Health (Miscellaneous Provisions) Act 1911

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

<u>Amended</u>	<u>21 April 2022</u>
Confirmed	20 December 2023

## H6: Administration of Health

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

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

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

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

<u>Amended</u>	<u>21 April 2022</u>
Confirmed	20 December 2023

## 4. PLANNING

## P1: Home Occupations

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

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

Confirmed 20 December 2023

## P2: Planning

The Chief Executive Officer is delegated authority for:



## Shire of Cuballing – Delegations Register

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### 1. Requirements for Public Notice

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

### 2. Approval of Permitted “P” and Incidental Uses

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

### 3. Residential Design Code Matters

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

### 4. Minor Modification of Planning Determinations

Making modifications to planning approvals where:

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

#### NOTES:

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

### 5. Dealing with Subdivisions

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

### 6. Dealing with Scheme Amendments

## Shire of Cuballing – Delegations Register

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

### 7. Legal Proceedings

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

### 8. Miscellaneous Matters

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

### 9. Right to have matter heard By Council

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

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

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

Reference: Local Government Act 1995 section 5.42

## Shire of Cuballing – Delegations Register

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Confirmed 20 December 2023

### **P3: Subdivision Clearance**

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

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

Confirmed 20 December 2023

### **P4: Second-hand Fencing**

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

Reference: Local Government Act 1995 section 5.42

Confirmed 20 December 2023

## **5. WORKS**

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### **W1: Roadside Clearing**

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

Guideline Any application must comply with legislation and Council Policy.

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

*On Delegation* *Manager Works and Services*

Confirmed 20 December 2023

### **W2: Road Trains/Mass Permits**

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

## Shire of Cuballing – Delegations Register

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

Reference: Local Government Act 1995 section 5.42

On Delegation *Manager Works & Services*

Confirmed 20 December 2023

### W3: Seed Collection

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

#### Guidelines

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

Reference: Local Government Act 1995 section 5.42

On Delegation *Manager Works & Services*

Amended 21 April 2022  
Confirmed 20 December 2023

### W4 Undertaking Private Works

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

Reference: Local Government Act 1995 section 5.42(1)

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

Confirmed 20 December 2023

### W5: Temporary Road Closure

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

Reference: Local Government Act 1995 section 3.50

On Delegation Manager Works & Services

Confirmed 20 December 2023

## Shire of Cuballing – Delegations Register

### W6: Temporary Closure of Roads for Public Events

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

#### Guidelines

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

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

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

Reference: Local Government Act 1995 section 3.50

Confirmed 20 December 2023

### W7: Tree Safety

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

Reference: Local Government Act 1995 section 5.42

On Delegation Manager Works & Services

Confirmed 20 December 2023

### W8: Sale of Surplus Equipment, Materials and Scrap

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

#### Guidelines

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

Reference: Local Government Act 1995 section 5.42

Amended 20 December 2023

## Shire of Cuballing – Delegations Register

### 6. FIRE CONTROL

#### BF1: Roadside Burning

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

##### Guideline

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

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

Amended 20 December 2023

#### BF2: Use of Shire Vehicles during Fire

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

Reference: Local Government Act 1995 section 5.42

*On Delegation* *Manager Works & Services*

Amended 20 December 2023

#### BF3: Extension/Reduction Restricted/Prohibited Burning Periods

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

##### Guideline

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

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

Amended 20 December 2023

#### BF4: Control of Fires

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



## Shire of Cuballing – Delegations Register

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

### Guidelines

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

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

Reference: Bush Fires Act 1954 section 13(4)

On Delegation Chief Bush Fire Control Officer

Amended 20 December 2023

### **BF5: Harvest and Vehicle Movement Bans**

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

### Guideline

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

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

On Delegation Chief Bushfire Control Officer

Amended 20 December 2023

### **BF6: Fire Breaks**

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

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

On Delegation Chief Bush Fire Control Officer

Amended 20 December 2023

## Shire of Cuballing – Delegations Register

### **BF76: Bush Fires Act Infringements**

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

#### Guideline

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

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

On Delegation Chief Bush Fire Control Officer

Amended 20 December 2023

## **7. FINANCE**

### **F1: Outstanding Debtors**

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

1. Where a Sundry Debtor invoice has:
  - a. a value of less than two hundred and fifty dollars;
  - b. has been outstanding for at least 90 days; and
  - c. in the Chief Executive Officer's opinion, will not be economically practical to pursue payment of the account through the court system;

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

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

Confirmed 20 December 2023

## Shire of Cuballing – Delegations Register

### F2: Investment of Funds

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

#### Guideline

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

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

Confirmed 20 December 2023

### F3: Payment of Accounts

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

#### Guidelines

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

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

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

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

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

*On Delegation* *Deputy Chief Executive Officer*

Confirmed 20 December 2023

### F6: Cost Recovery

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

Reference: Local Government Act 1995 section 5.42

Confirmed 20 December 2023

## Shire of Cuballing – Delegations Register

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### **F7: Assistance to Community Organisations and Events**

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

#### Guidelines

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

Reference: Local Government Act 1995 section 5.42

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

<u>Amended</u>	<u>21 April 2022</u>
<u>Confirmed</u>	<u>20 December 2023</u>

### **F8: Rates**

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

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

Reference: Local Government Act 1995 section 5.42

## Shire of Cuballing – Delegations Register

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

Confirmed 20 December 2023

### **F9: Insurance – Public Liability Claims**

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

#### **Guidelines**

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

Reference: Local Government Act 1995 section 5.42

Confirmed 20 December 2023

### **F10: Disposal of Impounded and Abandoned Vehicles**

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

Reference: Local Government Act 1995 section 5.42

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

Amended 21 April 2022

Confirmed 20 December 2023

### **F11: Approve Issue of Credit Cards or Fuel Cards**

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

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

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

New 21 April 2022

Confirmed 20 December 2023

## Shire of Cuballing – Delegations Register

### 8. STAFF

#### S1: Conferences, Seminars And Training Courses

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

##### Guidelines

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

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

Confirmed                      20 December 2023

#### S2 Appointment of Staff

Removed                      21 April 2022

#### S3: Authorisation to Appoint Acting Chief Executive Officer

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

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

Reference:                      Local Government Act 1995 section 5.42(1)

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

Amended                      21 April 2022

Confirmed                      20 December 2023



**9.3      MANAGER OF WORKS AND SERVICES:**

Nil at this time

**9.4      COMMITTEE REPORTS:**

Nil

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

Nil

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

Nil at this time.

**12.      CONFIDENTIAL MATTERS:**

12.1.1	Australia Day Nominations Agenda
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**13.      NEXT MEETING:**

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

**14.      CLOSURE OF MEETING:**