

*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

3PM, WEDNESDAY 17 APRIL 2024

Shire of Cuballing
CWA Hall
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:	5
2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:	6
2.1.1Declaration by New Councillor	6
2.1.2Attendance	6
2.1.3Apologies	6
2.1.4Leave of Absence	6
3. STANDING ORDERS:	6
4. PUBLIC QUESTION TIME:	6
4.1 Response to Previous Questions taken on Notice:	6
4.2Written Questions Provided in Advance:	6
4.3Public Questions from the Gallery:	6
5. APPLICATIONS FOR LEAVE OF ABSENCE:	7
6. CONFIRMATION OF MINUTES:	7
6.1.1Ordinary Meeting of Council held on Wednesday 20th March 2024	7
7. PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:	7
8. DISCLOSURE OF FINANCIAL INTEREST:	7
9. REPORTS OF OFFICERS AND COMMITTEES:	8
9.1DEPUTY CHIEF EXECUTIVE OFFICER:	9
9.1.1List of Payments – March 2024	9
9.2CHIEF EXECUTIVE OFFICER:	43
9.2.1 RAV ROUTE DETERMINATION – Kulin Transport	44
9.2.2Policy Manual Review	52
9.3 MANAGER OF WORKS AND SERVICES:	93
9.4COMMITTEE REPORTS:	93
10. ELECTED MEMBERS’ MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN:	93
11. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING:	93
12. CONFIDENTIAL MATTERS:	93
13. NEXT MEETING:	95
14. CLOSURE OF MEETING:	95

1. **DECLARATION OF OPENING:**

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

2.1.1 Declaration by New Councillor

Nil.

2.1.2 Attendance

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

President
Deputy President

Mr Stan Scott
Mr Narelle Rowe
Mr Bruce Brennan

Chief Executive Officer
Deputy Chief Executive Officer
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 20th March 2024

OFFICER'S RECOMMENDATION:

That the Minutes of the Ordinary Meeting of Council held on Wednesday 20 March 2024 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 – March 2024

File Ref. No: NA
 Disclosure of Interest: Nil
 Date: 12 April 2024
 Author: Careese Raneri
 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 March 2024.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of March 2024 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 March 2024 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 \$598,202.63 included at Attachment 9.1.1.1A.**
- 2. a summary of transactions completed on Credit Cards by Council Staff for the period ending 31 March 2024 included at Attachment 9.1.1.1B.**
- 3. a summary of transactions completed on Coles Cards and Petty Cash for the period ending 31 March 2024.**

LIST OF MARCH 2024 MUNICIPAL FUND ACCOUNTS

Chq/EFT	Date	Name	Description	Amount
836	01/03/2024	Police Licensing Payments	Police Licensing Payments	-8274.95
836	05/03/2024	Police Licensing Payments	Police Licensing Payments	-1659.90
DD4034.1	05/03/2024	National Australia Bank	Monthly Credit card Transactions	-2879.83
836	06/03/2024	Police Licensing Payments	Police Licensing Payments	-81.75
836	07/03/2024	Police Licensing Payments	Police Licensing Payments	-7323.05
EFT8717	08/03/2024	Steelo's Guns and Outdoors	2 X Stealth Cam Fusion Trial Cameras	-1198.00
EFT8715	08/03/2024	R Munns Engineering Consulting Services	Cuballing Service Station Off Road Parking Concept Plan and Design	-7934.88
DD4046.1	08/03/2024	Telstra	Telstra Charges - Sign Board - March 2024	-773.49
EFT8716	08/03/2024	Steps Co Pty Ltd	Consultant To Facilitate Community Meeting Following Local Fires Within the Townsite	-1496.00
EFT8718	08/03/2024	Wren Oil	Waste Oil Collection Cuballing Transfer Station Quote Number 16883	-16.50
EFT8719	08/03/2024	Whitford Fertilisers Narrogin	Weighbridge - Waste Management - January 2024	-66.00
EFT8713	08/03/2024	Narrogin Embroidery	Embroidery Shire Logo 2 X Shirts 1 X Jacket	-42.00
EFT8712	08/03/2024	DCEO	Reimbursement Of Electricity	-37.36
EFT8711	08/03/2024	Narrogin Toyota & Mazda	80,000km Service CNO	-1387.68
EFT8710	08/03/2024	Narrogin Pumps Solar and Spraying	12m X Suction Hose 10 X Heavy Duty Clamps 3 X Camlock Fittings	-913.68
EFT8707	08/03/2024	Narrogin Freightlines	Monthly Freight Charges - RCPA Freight	-1822.00
EFT8709	08/03/2024	Narrogin Packaging and Motorcycles & Accessories	1 X Retic Controller 25 Vortex Stakes 1 X 25mm Tee 1 3/4-1/2 Bush 2 X 19mmid Poly 25m 1 X4mm X 30m	-871.02
EFT8708	08/03/2024	Narrogin Hardware And Building Supplies (Makit)	Depot Materials	-521.20
EFT8714	08/03/2024	Pingelly Tyre Service	2 X Michelin Steer Tyres for CN 026	-1628.00
EFT8688	08/03/2024	Afgri Equipment Australia Pty Ltd	Repair 4wd Drive Fault John Deer Tractor	-324.86
EFT8689	08/03/2024	Aylmore Fabrication & Welding	Alloy Weld Cracks in Bull Bar CN272	-303.14
EFT8690	08/03/2024	Allans Auto Electrics and Air Conditioning	Repairs To Air conditioner UD Truck	-4488.00
EFT8691	08/03/2024	Bitutek	Final Seal Cuballing East Rd SLK 7.13 - 10.44	- 205024.04
EFT8692	08/03/2024	BMR Mechanical Pty Ltd	270,000km Service on UD Truck CN026	-2787.60
EFT8693	08/03/2024	Admin Officer	Reimbursement Of Food for Dot Licensing Training 25/02/2024 To 01/03/2024	-409.88
EFT8694	08/03/2024	Councilfirst Pty Ltd	Council First Records Professional Services - January Support 2024 - Mapping and Moving Records	-14734.50
EFT8695	08/03/2024	Cuby Roadhouse	Monthly Account	-380.10
EFT8696	08/03/2024	Farmworks Narrogin	10 X Star Pickets 2 X Safety Glasses	-152.02

EFT8697	08/03/2024	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery	-4880.27
EFT8698	08/03/2024	Great Southern Waste Disposal	Monthly Rubbish Charges	-7442.60
EFT8699	08/03/2024	Hancocks Home Hardware	Materials For Cuballing Skate Park	-60.20
EFT8700	08/03/2024	Hersey Safety Pty Ltd	10 X Sunglasses	-1771.64
EFT8701	08/03/2024	Kalexpress & Quality Transport	Monthly Freight Charges	-82.17
EFT8702	08/03/2024	Keeling Electrical Group Pty Ltd	Replace And Change Where Power Point Is in Kitchen to Fridge and Freezer	-412.22
EFT8703	08/03/2024	Marketforce	Election Notice - West Australian - Enrolling to Vote	-3115.05
EFT8704	08/03/2024	Mcdougall Weldments	Depot Materials - Hose End, Hydraulic Hose and Crimping Hydraulics	-66.95
EFT8705	08/03/2024	Narrogin Bearing Services	Auto Belt, 2 X Wrenches, Hex Grid, Washers , Adaptor And Coupling-Sealing	-857.34
EFT8706	08/03/2024	Narrogin Earthmoving and Concrete	Dry Hire of Multi Tyred Roller	-4796.55
836	11/03/2024	Police Licensing Payments	Police Licensing Payments	-5569.90
836	11/03/2024	Police Licensing Payments	Police Licensing Payments	-110.10
836	12/03/2024	Police Licensing Payments	Police Licensing Payments	-245.10
836	13/03/2024	Police Licensing Payments	Police Licensing Payments	-2882.40
DD4056.1	13/03/2024	National Australia Bank	Credit Card Charges	-6258.46
DD4050.2	13/03/2024	Aware Super Pty Ltd	Superannuation Contributions	-4675.00
DD4050.1	13/03/2024	Australian Super	Payroll Deductions	-1773.06
DD4050.4	13/03/2024	Hostplus Super	Superannuation Contributions	-568.91
DD4050.3	13/03/2024	Matrix Superannuation	Superannuation Contributions	-347.33
DD4050.5	13/03/2024	Hesta	Superannuation Contributions	-681.72
DD4050.6	13/03/2024	Colonial First State	Superannuation Contributions	-272.09
DD4050.7	13/03/2024	MLC Super Fund	Superannuation Contributions	-272.09
DD4050.8	13/03/2024	Anz Smart Choice Super	Superannuation Contributions	-249.79
DD4050.9	13/03/2024	Mercer Superannuation	Superannuation Contributions	-274.11
EFT8721	14/03/2024	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery	-8041.57
EFT8722	14/03/2024	Hancocks Home Hardware	Depot Materials - Flex Hose	-192.50
EFT8723	14/03/2024	Kalexpress & Quality Transport	Monthly Freight Charges - Corsign	-35.38
EFT8724	14/03/2024	Major Motors Pty Ltd	1 X Flexi Hose from Transfer Isuzu Fire Truck Popo	-52.22
EFT8725	14/03/2024	Southwest Fire Unit Fabrications	Repairs To Damaged Popanyinning Bushfire Fast Attack Toyota Landcruiser CN1992 Insurance Claim	-8020.05
EFT8726	14/03/2024	Winc Australia Pty Limited	Mixed Office Stationery Items for Administration Office	-340.04
EFT8720	14/03/2024	C&D Cutri	Bridge 3177 Cuballing East Road Fungicide Treatments and Grain Treatments	-27143.00
836	14/03/2024	Police Licensing Payments	Police Licensing Payments	-739.05
836	15/03/2024	Police Licensing Payments	Police Licensing Payments	-9432.55
DD4044.1	18/03/2024	linet Limited	Monthly NBN Internet Service - March 2024	-89.99

836	18/03/2024	Police Licensing Payments	Police Licensing Payments	-126.70
836	19/03/2024	Police Licensing Payments	Police Licensing Payments	-266.60
EFT8733	21/03/2024	Corsign (WA) Pty Ltd	Rural Road Number x 5	-165.00
EFT8734	21/03/2024	Councilfirst Pty Ltd	Council First Records Implementation Professional Services - In Scope Microsoft Azure	-469.61
EFT8735	21/03/2024	Cuby Roadhouse	Monthly Account	-700.44
EFT8736	21/03/2024	Cuby Tavern	36 X Lunches for Fire Men	-506.00
EFT8737	21/03/2024	E Fire and Safety	6 Monthly Fire Extinguisher Checks	-1185.25
EFT8738	21/03/2024	Edge Planning & Property	Planning Services January - February 2024	-1318.35
EFT8739	21/03/2024	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery	-4759.65
EFT8740	21/03/2024	Great Southern Waste Disposal	Rubbish Charges	-8812.53
EFT8741	21/03/2024	Hanson Construction Materials	125 Ton 10mm Washed Granite to MRD Spec. Delivered To SLK 5.16 Stratherne Road	-9886.14
EFT8742	21/03/2024	Holy Oake	Donation For Suicide Prevention Activity in The Wheatbelt - Cuballing Winter Ball	-7766.12
EFT8743	21/03/2024	It Vision	Software Support - IVH 55803 Asset Disposal Reversal	-277.20
EFT8744	21/03/2024	Local Government Professionals Australia WA	Subscription to the Data Drives Decisions Project	-1100.00
EFT8745	21/03/2024	Local Government Works Association Of WA Inc	Annual Membership - Local Government Works Association	-200.00
EFT8746	21/03/2024	Narrogin Carpets and Curtains	Supply & Install Accolade Plus Sheet Vinyl to Depot Crib Room Floor Over Existing Viny	-10340.00
EFT8747	21/03/2024	Narrogin Fruit Market	Meals And Other Food for Fire Crew for Fire On 21st Feb 2024	-282.30
EFT8748	21/03/2024	Pingelly Tyre Service	1 X 8.25 X 22.5 Rim 1 X 255/70/22.5 Tyre	-1422.30
EFT8749	21/03/2024	Shire Of Narrogin	Ranger Services 2023/24 Labour and Travel - 01/03/2024	-286.00
EFT8750	21/03/2024	Unique Strokes WA	Clean, Prepare and Paint All Interior Walls in Depot Crib Room	-3520.00
EFT8751	21/03/2024	Reinforced Concrete Pipes	4 X 1500dia X 1200 Well Liner Pipes	-8118.00
EFT8752	21/03/2024	Stirling Asphalt Juel Enterprises Pty Ltd	Supply And Lay Asphalt to Campbell St	-37924.70
EFT8753	21/03/2024	Zircodata Pty Ltd	Storage Of Archive Files - 26/01/2024 To 25/02/2024	-22.43
EFT8729	21/03/2024	Builders Registration Board Building Commission	Building Services Levy Remittance Advice - March 2024	-213.87
EFT8728	21/03/2024	Brandworx Australia	Uniform Order for Finance Officer	-344.21
EFT8727	21/03/2024	AMD Audit and Assurance Pty Ltd	Roads To Recovery Acquittal Audit 300623	-2035.00
EFT8732	21/03/2024	Cannon Hygiene Australia Pty Ltd	Sanitary Bin Service – Shire Properties	-1704.57
EFT8731	21/03/2024	Brayden POTTS	Refund For Food and Drinks For The East Popoanyinning Fire On The 21/01/2024	-136.00
836	21/03/2024	Police Licensing Payments	Police Licensing Payments	-8942.75

EFT8730	21/03/2024	Best Office Systems	Office Desk, Chair and Desk Pedal	-2488.69
20259	21/03/2024	Shire Of Cuballing	Petty Cash and Coles Card Reconciliation	-488.20
20260	21/03/2024	Water Corporation	Water Charges - Austral Street Cuballing	-4114.17
836	22/03/2024	Police Licensing Payments	Police Licensing Payments	-4476.15
836	25/03/2024	Police Licensing Payments	Police Licensing Payments	-1019.45
836	26/03/2024	Police Licensing Payments	Police Licensing Payments	-4503.70
DD4054.1	26/03/2024	Aussie Broadband	Monthly Internet Charges - March 2024	-79.00
DD4064.9	27/03/2024	Mercer Superannuation	Superannuation Contributions	-274.11
836	27/03/2024	Police Licensing Payments	Police Licensing Payments	-86.45
DD4064.8	27/03/2024	ANZ Smart Choice Super	Superannuation Contributions	-103.72
DD4064.7	27/03/2024	MLC Super Fund	Superannuation Contributions	-272.09
DD4064.6	27/03/2024	Colonial First State	Superannuation Contributions	-272.09
DD4064.5	27/03/2024	Hesta	Superannuation Contributions	-681.72
DD4064.4	27/03/2024	Hostplus Super	Superannuation Contributions	-568.91
DD4064.3	27/03/2024	Matrix Superannuation	Superannuation Contributions	-338.38
DD4064.2	27/03/2024	Aware Super Pty Ltd	Superannuation Contributions	-4744.48
DD4064.1	27/03/2024	Australian Super	Payroll Deductions	-1718.22
EFT8764	28/03/2024	Narrogin Earthmoving and Concrete	Excavator Hire to Remove Trees with Grab for Stratherne Road	-2178.00
EFT8763	28/03/2024	Moore Stephens (WA) Pty Ltd	Final Billing in Relation to Review of Risk Management Internal Controls and Legislative Compliance	-2310.00
EFT8762	28/03/2024	Melchiorre Plumbing and Gas	Replace Pump in Septics	-2804.67
EFT8761	28/03/2024	Mcleods Barristers & Solicitors	Advice - Black Spot Roads Project	-659.45
EFT8760	28/03/2024	Marketforce	Election Advertising - 4 May 2024 Extraordinary Election	-1911.44
EFT8759	28/03/2024	Landgate	Slip And Valuation Charges - 01/02/2024	-3378.60
EFT8758	28/03/2024	Kalexpress & Quality Transport	Freight Charges - B + S Printing	-64.67
EFT8757	28/03/2024	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery	-7615.56
EFT8756	28/03/2024	C&D Cutri	Culvert Extension	-23650.00
EFT8755	28/03/2024	Works Manager	50% Reimbursement Synergy	-136.06
EFT8754	28/03/2024	Bks Electrical	Replace 200w Led Light At Popanyinning Oval Rewire Pole For Separate Switch Change	-1911.80
EFT8765	28/03/2024	Narrogin Toyota & Mazda	1 X Fs 131 auto cut Whipper Snipper	-880.00
EFT8766	28/03/2024	Select Music Agency Pty Ltd	Performance By Band at Cuby Groovefest - 50% Deposit	-27500.00
EFT8767	28/03/2024	St John Ambulance Western Australia Ltd	Annual Service to First Aid Kits And Defibrillators For Shire Of Cuballing	-1383.79
EFT8768	28/03/2024	Security Man Pty Ltd	Quarterly Monitoring - Security System - April, May and June 2024	-110.00
EFT8769	28/03/2024	Sportspower Narrogin	Plaque For Cuballing Golf Club Plaque	-15.00
EFT8771	28/03/2024	Whitford Fertilisers Narrogin	Weighbridge - Waste Management	-93.50
EFT8770	28/03/2024	Westrac	1,000hr Service To Cat 140 Grader	-8389.23
836	28/03/2024	Police Licensing Payments	Police Licensing Payments	-424.50

DD4067.1	28/03/2024	Telstra	SMS Message Harvest Ban Service - March 2024	-29.00
836	31/03/2024	Interest On Aged Accommodation Units - Loan 65	Interest On Aged Units - 23/01/2024	-4413.28

CREDIT CARD TRANSACTIONS

Creditor	Description	Amount
Cuballing Tavern	Dinner for Council Meeting	\$266.49
Grill'd	Dinner for CEO – Excel Training	\$24.90
Leaf and Bean	Breakfast for CEO – Excel Training	\$18.00
Forunte French Hot Bread Baker	Morning Tea for MWS	\$54.49
The Reject Shop	Tea for Shire Office	\$15.00
McDonalds	Breakfast for CEO – CEO Connections Forum	\$12.35
Crown	Accommodation for CEO – CEO Connections Forum	\$272.09
Auspost	Annual PO Box Renewal 2024	\$109.00
Moray & Agnew	Webinar – Aboriginal Cultural Heritage Protection in WA	\$55.00
The Reject Shop	Paint, sketch books and paint brushes – Senior Art Classes	\$83.50
The Reject Shop	Canvases and Art Palettes – Senior Art Class	\$42.50
Thing-a-me-bobs	Arts and Craft Supplies – Senior Art Classes	\$73.46
Quest – Innaloo	Accommodation for Admin Officer – DOT Licensing Training	\$1249.71
Chemcert	Chemcert Training for Depot Employees x 3	\$1140.00
Total		\$3416.49

PETTY CASH AND COLES CARD PAYMENTS

Petty Cash

Item details	Shire Office	Refreshment	Total
	J4114	04105	
Groceries		211.90	211.90
Misc (Cleaning supplies)	67.40		67.40
Stationery/Postage			
Outside Staff Goods			
STAFF			
Licensing			
Total			279.30

Coles Card

Item details	Shire Office	Refreshment	Total
	J4114	04105	
Groceries			
Misc (Cleaning supplies)	11.80		11.80
Stationery/Postage			
Outside Staff Goods			
STAFF			
Licensing			
Total			11.80

9.1.2 Statement of Financial Activity

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	9 April 2024
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 March 2024.

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

Adopted Budget Amendments have now been processed and updated within General Ledger.

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 31 March 2024 be received.

SHIRE OF CUBALLING

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 March 2024

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

TABLE OF CONTENTS

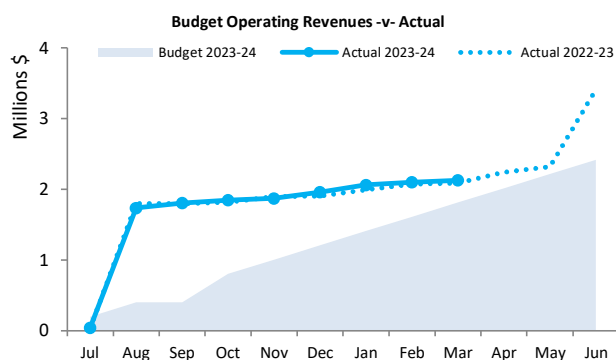
Statement of Financial Activity by Nature or Type	5
Basis of Preparation	6
Note 1 Statement of Financial Activity Information	7
Note 2 Cash and Financial Assets	8
Note 3 Receivables	9
Note 4 Other Current Assets	10
Note 5 Payables	11
Note 6 Disposal of Assets	12
Note 7 Capital Acquisitions	13
Note 8 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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2024**

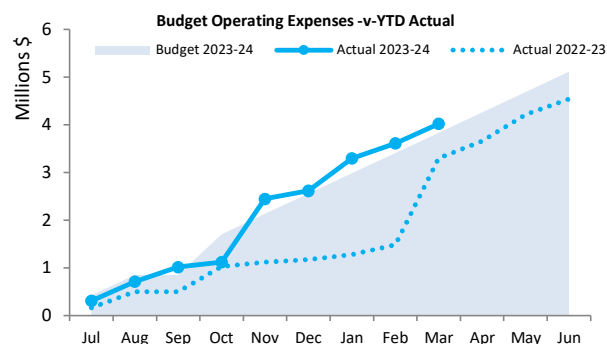
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

OPERATING REVENUE

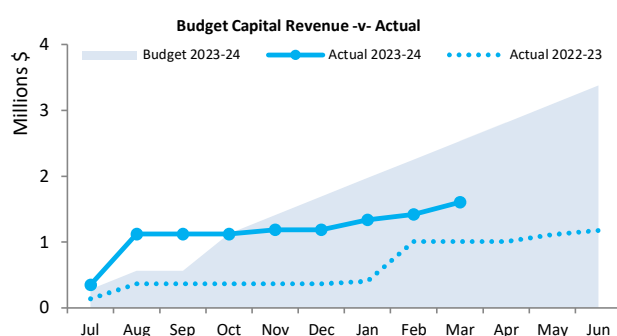


OPERATING EXPENSES

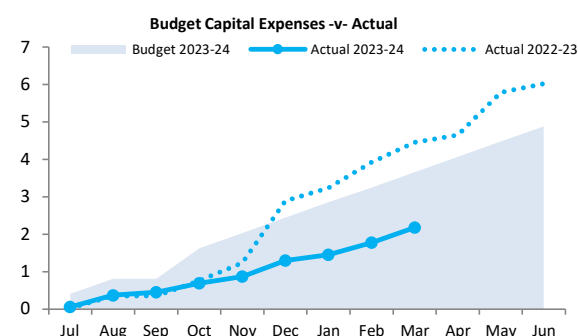


INVESTING ACTIVITIES

CAPITAL REVENUE

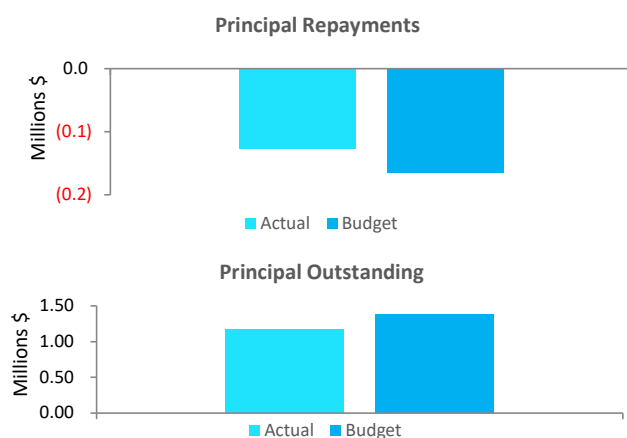


CAPITAL EXPENSES

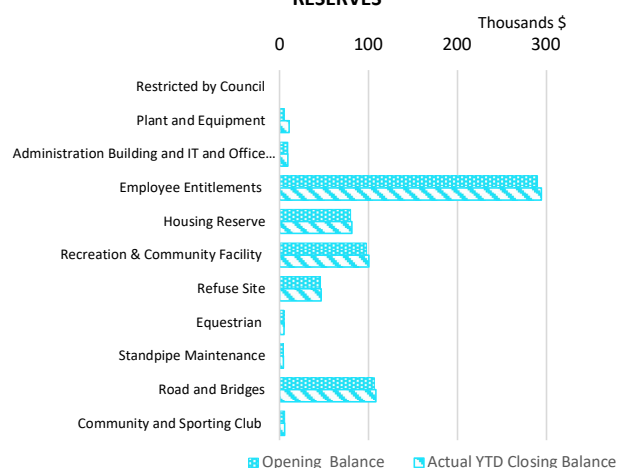


FINANCING ACTIVITIES

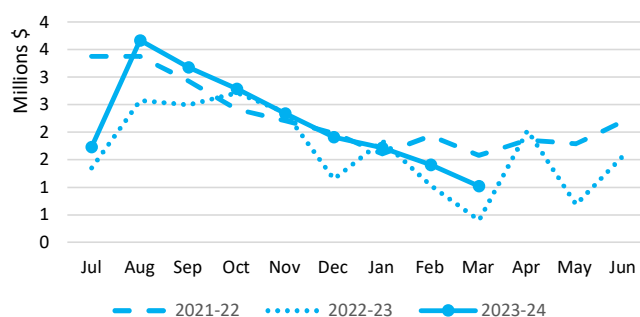
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2024**

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

	Funding surplus / (deficit)			
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.68 M	\$1.68 M	\$1.68 M	\$0.00 M
Closing	\$0.03 M	\$0.86 M	\$1.02 M	\$0.16 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$1.24 M	% of total
Unrestricted Cash	\$0.47 M	38.4%
Restricted Cash	\$0.76 M	61.6%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.04 M	% Outstanding
Trade Payables	\$0.01 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.15 M	% Collected
Rates Receivable	\$0.19 M	88.6%
Trade Receivable	\$0.15 M	% Outstanding
Over 30 Days		98.8%
Over 90 Days		97.5%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.43 M)	(\$0.36 M)	\$0.06 M	\$0.41 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$1.47 M	% Variance
YTD Budget	\$1.14 M	29.1%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$0.25 M	% Variance
YTD Budget	\$0.22 M	12.2%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.21 M	% Variance
YTD Budget	\$0.16 M	36.0%

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)
(\$1.25 M)		(\$0.57 M)	(\$0.57 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Amended Budget	\$0.08 M	(94.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$2.18 M	% Spent
Amended Budget	\$3.26 M	(33.1%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$1.60 M	% Received
Amended Budget	\$1.93 M	(16.9%)

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	(\$0.14 M)	(\$0.33 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.13 M
Interest expense	\$0.02 M
Principal due	\$1.16 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$0.66 M
Interest earned	\$0.02 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 31 MARCH 2024

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 31 MARCH 2024**

BY NATURE OR TYPE

	Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,677,435	1,677,435	1,677,435	0	0.00%	
Revenue from operating activities							
Rates		1,494,387	1,139,894	1,471,875	331,981	29.12%	▲
Operating grants, subsidies and contributions	12	361,598	221,446	248,439	26,993	12.19%	▲
Fees and charges		247,478	155,466	211,464	55,998	36.02%	▲
Interest earnings		96,176	75,275	50,561	(24,714)	(32.83%)	▼
Other revenue		150,500	128,407	146,165	17,758	13.83%	▲
Profit on disposal of assets	6	5,137	3,852	0	(3,852)	(100.00%)	
		2,355,276	1,724,340	2,128,504	404,164	23.44%	
Expenditure from operating activities							
Employee costs		(1,083,445)	(811,332)	(889,027)	(77,695)	(9.58%)	
Materials and contracts		(1,252,746)	(951,309)	(824,870)	126,439	13.29%	▲
Utility charges		(80,053)	(34,691)	(62,802)	(28,111)	(81.03%)	▼
Depreciation on non-current assets		(2,277,131)	(1,707,750)	(1,939,888)	(232,138)	(13.59%)	▼
Interest expenses		(52,020)	(38,997)	(22,166)	16,831	43.16%	▲
Insurance expenses		(226,979)	(170,127)	(209,144)	(39,017)	(22.93%)	▼
Other expenditure		(88,246)	(69,159)	(62,790)	6,369	9.21%	
Loss on disposal of assets	6	(10,840)	(8,127)	(8,793)	(666)	(8.19%)	
		(5,071,460)	(3,791,492)	(4,019,480)	(227,988)	6.01%	
Non-cash amounts excluded from operating activities	1(a)	2,282,834	1,712,025	1,948,681	236,656	13.82%	▲
Amount attributable to operating activities		(433,350)	(355,127)	57,705	412,832	(116.25%)	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	1,930,816	1,085,957	1,604,105	518,148	47.71%	▲
Proceeds from disposal of assets	6	75,955	308,079	4,545	(303,534)	(98.52%)	▼
Payments for property, plant and equipment and infrastructure	7	(3,259,912)	(2,039,682)	(2,180,340)	(140,658)	(6.90%)	
Amount attributable to investing activities		(1,253,141)	(645,646)	(571,690)	73,956	(11.45%)	
Financing Activities							
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)	(126,646)	(1,666)	(1.33%)	
Transfer to reserves	10	(48,921)	(135,727)	(16,642)	119,085	87.74%	▲
Amount attributable to financing activities		34,575	184,180	(143,288)	(327,468)	(177.80%)	
Closing funding surplus / (deficit)	1(c)	25,519	860,842	1,020,162	159,320	(18.51%)	▲

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.

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2024**

BASIS OF PREPARATION

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 April 2024

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2024

(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)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(5,137)	(3,852)	0
Add: Loss on asset disposals	6	10,840	8,127	8,793
Add: Depreciation on assets		2,277,131	1,707,750	1,939,888
Total non-cash items excluded from operating activities		2,282,834	1,712,025	1,948,681

(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 31 March 2024
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(648,026)	(648,026)	(664,668)
Add: Borrowings	8	164,504	327,535	36,385
Add: Provisions employee related provisions	11	270,754	284,448	284,448
Add: Lease liabilities	9	2,000	2,000	0
Total adjustments to net current assets		(210,768)	(34,043)	(343,835)

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

Current assets

Cash and cash equivalents	2	1,940,452	2,003,638	1,235,232
Rates receivables	3	155,806	155,806	185,562
Receivables	3	532,361	153,286	151,277
Other current assets	4	224,383	244,461	244,461

Less: Current liabilities

Payables	5	(302,841)	(135,164)	(35,136)
Borrowings	8	(164,504)	(327,535)	(36,385)
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)
Less: Total adjustments to net current assets	1(b)	(210,768)	(34,043)	(343,835)

Closing funding surplus / (deficit)

1,805,569	1,677,435	1,020,162
------------------	------------------	------------------

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024**

**OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Cash at Bank		59,770	96,566	156,336		NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		413,527	0	413,527		NAB	TBA	N/A
Term Deposits - Restricted Funds		1	664,668	664,669		NAB	TBA	TBA
Term Deposits - Unrestricted Funds		0	0	0		NAB	TBA	TBA
Petty Cash		700	0	700		N/A	N/A	N/A
Total		473,998	761,234	1,235,232	0			
Comprising								
Cash and cash equivalents		473,998	761,234	1,235,232	0			
		473,998	761,234	1,235,232	0			

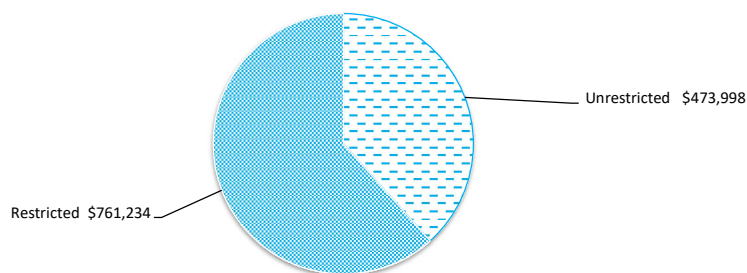
KEY INFORMATION

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

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

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

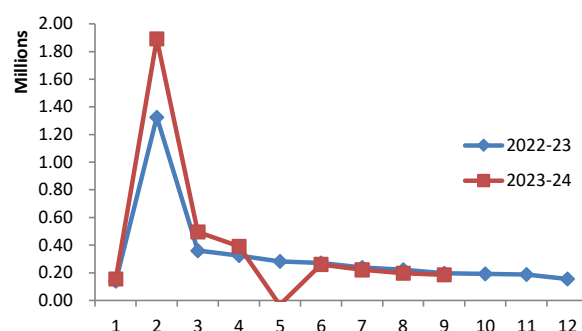
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2023	31 Mar 2024
	\$	\$
Opening arrears previous years	155,806	155,806
Levied this year	1,966,471	1,471,875
Less - collections to date	(1,966,471)	(1,442,119)
Gross rates collectable	155,806	185,562
Net rates collectable	155,806	185,562
% Collected	92.7%	88.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(975)	2,143	1,425		102,953	105,545
Percentage	(0.9%)	2%	1.3%	0%	97.5%	
Balance per trial balance						
Sundry receivable						105,545
GST receivable						45,732
Total receivables general outstanding						151,277

Amounts shown above include GST (where applicable)

KEY INFORMATION

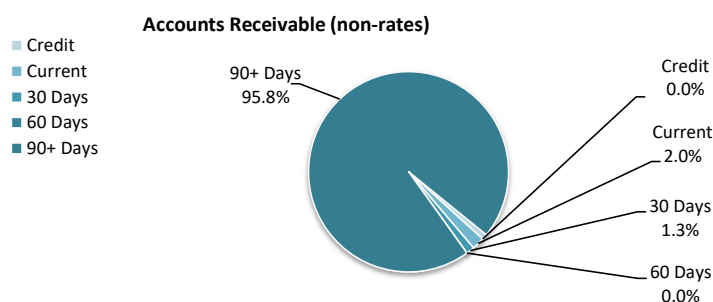
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024**

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 March 2024
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	33,510	0	0	33,510
Total other current assets	244,461	0	0	244,461
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.

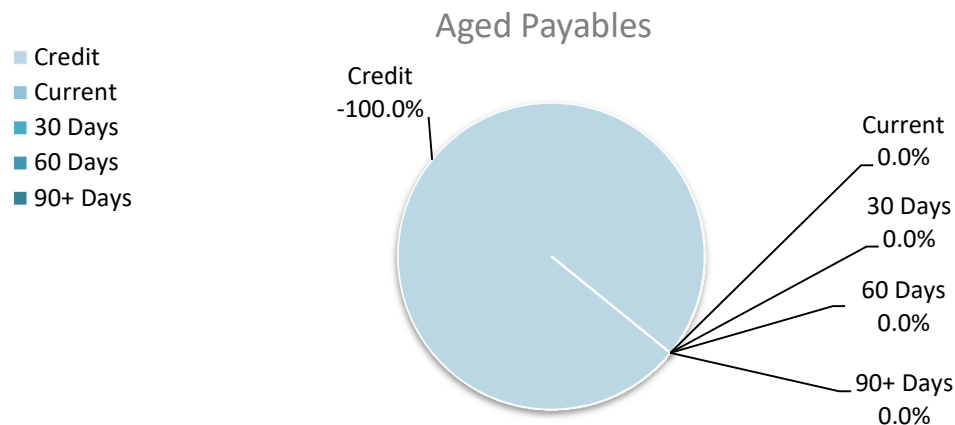
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024**

**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(82)	0	0	0	0	(82)
Percentage	100%	0%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						7,177
ATO liabilities						24,995
Bonds & Deposits						2,964
Total payables general outstanding						35,136
Amounts shown above include GST (where applicable)						

KEY INFORMATION

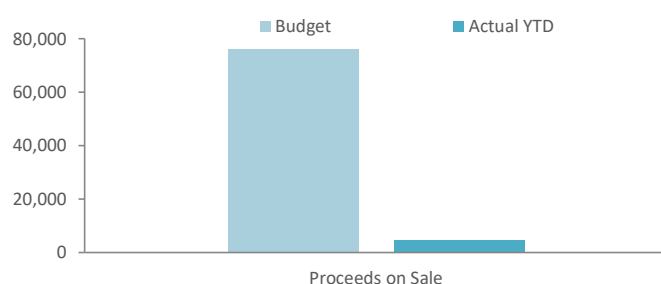
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Generator	5,700	2,500	0	(3,200)	5,302	2,274	0	(3,028)
	Hino Truck	27,000	25,000	0	(2,000)	0	0	0	0
	Traffic Lights	8,640	3,000	0	(5,640)	8,036	2,271	0	(5,765)
	Works Utility	40,318	45,455	5,137	0	0	0	0	0
		81,658	75,955	5,137	(10,840)	13,338	4,545	0	(8,793)



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024**

**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Buildings	742,103	558,253	404,834	(153,419)
Plant and equipment	314,668	235,605	120,202	(115,403)
Infrastructure - roads	2,111,141	1,177,589	1,624,770	447,181
Infrastructure - bridges	40,000	29,997	30,025	28
Infrastructure - parks, ovals & playgrounds	25,000	18,747	0	(18,747)
Infrastructure - other	7,000	4,497	509	(3,988)
Payments for Capital Acquisitions	3,259,912	2,039,682	2,180,340	140,658
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,930,816	1,085,957	1,604,105	518,148
Borrowings	250,000	0	0	0
Other (disposals & C/Fwd)	75,955	308,079	4,545	(303,534)
Contribution - operations	997,141	645,646	571,690	(73,956)
Capital funding total	3,259,912	2,039,682	2,180,340	140,658

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.

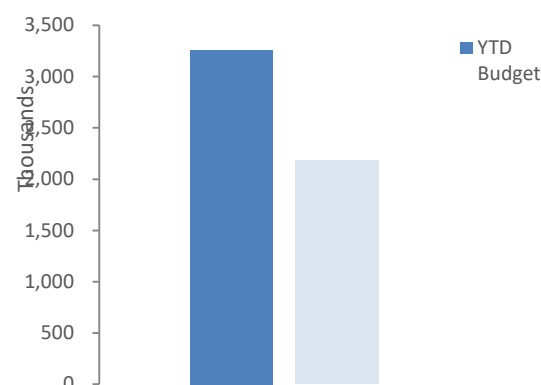
Initial recognition and measurement for assets held at cost

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024**

**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	31 Mar 2024
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	658	224,224	(224,734)	148
				0
	858	224,224	(224,734)	348

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

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 31 MARCH 2024**

**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	Var. \$	Var. %	Timing/Permanent	Explanation of positive variances	
				Comments	
	\$	%			
Opening funding surplus / (deficit)	0	0.00%			
Revenue from operating activities					
Rates	331,981	29.12% ▲	Timing	Interim Processing	
Operating grants, subsidies and contributions	26,993	12.19% ▲	Timing	Budget Amendment Processed	
Fees and charges	55,998	36.02% ▲	Timing	Reimbursement of Training Courses	
Interest earnings	(24,714)	(32.83%) ▼	Timing	Maturity of Investments	
Other revenue	17,758	13.83% ▲	Timing	Increased Licensing & Commission Fees Increase Back Adj	
Profit on disposal of assets	(3,852)	(100.00%)	Timing	Disposal of traffic lights, generator	
Expenditure from operating activities					
Employee costs	(77,695)	(9.58%)	Timing	WSFN discontinued, private works,	
Materials and contracts	126,439	13.29% ▲	Timing	Training	
Utility charges	(28,111)	(81.03%) ▼	Timing	Water Corp credit applied	
Depreciation on non-current assets	(232,138)	(13.59%) ▼	Timing	Depreciation on revaluation of Roads & Infrastructure	
Interest expenses	16,831	43.16% ▲	Timing	Loan repayments - (budget allocated over 12 months)	
Insurance expenses	(39,017)	(22.93%) ▼	Timing	Premiums paid in 2 instalments (budget allocated over 12 months)	
Other expenditure	6,369	9.21%	Timing	Timing - Budget allocated over 12 mths	
Loss on disposal of assets	(666)	(8.19%)	Timing	Sale of Isuzu Generator	
Non-cash amounts excluded from operating activities	236,656	13.82% ▲	Timing		
Investing activities					
Proceeds from non-operating grants, subsidies and contributions	518,148	47.71% ▲	Timing	WSFN - Awaiting Govt funding	
Proceeds from disposal of assets	(303,534)	(98.52%) ▼	Timing	Sale of Isuzu Generator (No.10092)	
Payments for property, plant and equipment and infrastr	(140,658)	(6.90%)	Timing	Road construction projects delayed, due to funding	
Non-cash amounts excluded from investing activities	0	0.00%		Not Applicable	
Financing activities					
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	(1,666)	(1.33%)	Timing		
Transfer to reserves	119,085	87.74% ▲	Timing	Will tsf later in the year	
Closing funding surplus / (deficit)	159,320	(18.51%) ▼	Timing	As per the above explanations	

9.2 CHIEF EXECUTIVE OFFICER:

9.2.1 RAV ROUTE DETERMINATION – Kulin Transport

Applicant:	Main Roads Heavy Vehicle Services
File Ref. No:	ADM 29
Disclosure of Interest:	Nil
Date:	10 April 2024
Author:	CEO- Stan Scott
Attachments:	9.2.1A – Kulin Transport– Emails from MRWA 9.2.1B – Accredited Mass Management Schemes – Tandem Drive RAV Categories 9.2.1C – Kulin Transport Application Form

Summary

Main Roads Heavy Vehicle Services have forwarded an application from Kulin Transport to access Cuballing East Road operating a Restricted Access Vehicle (RAV) Category 7 under Accredited Mass Management Level 2.

Background

Cuballing East Road is part of the Wheatbelt Secondary Freight Network. There has already been substantial investment in the upgrade of the road, with the balance of the upgrade expected to be completed in the next 2 years.

Under Council Policy 5.10 Heavy Vehicle Operations Cuballing East Road has unconditional access for Category 6 Vehicles. It is listed on the Main Roads systems as approved for Category 6, Accredited Mass Management Scheme (AMMS) Level 2.

Proposals

The access requested by Kulin Transport covers several roads in a number of Shires. The only Shire Road affected in the Shire of Cuballing is Cuballing East Road. Kulin Transport currently uses the route using a Category 6 configuration.

Dimension Requirements			
From Location (SLK)	To Location (SLK)	Current Network	Requested Network
Great Southern Hwy (0.00)	LGA boundary (18.11)	Tandem Drive Network 6	Tandem Drive Network 7
Mass Requirements			
From Location (SLK)	To Location (SLK)	Current Mass Level	Requested Mass Level
Great Southern Hwy (0.00)	LGA boundary (18.11)	AMMS Level 2	No change

The Main Roads email makes the following observations about Accredited Mass Management Schemes:

While it is acknowledged that AMMS mass limits cause additional road wear when compared to statutory mass limits, AMMS requires the transport operator to have strict loading controls in place, which are audited by HVS. It is arguably those operators that

do not have loading controls in place and operate overloaded that cause the most damage to our roads.

AMMS provides considerable productivity benefits, therefore reduces heavy vehicle movements and provides similar benefits to those previously mentioned for RAV access. Where a road is already approved for AMMS mass limits, allowing a higher RAV Network will not cause additional road wear.

It is disturbing that there is acknowledgement that overloading is common as enforcement is a Main Roads responsibility.

Set out below is a comparison between the current operating conditions and the proposed conditions:

Item	Current	Proposed
Vehicle Configuration	Category 6, AMMS 2	Category 7, AMMS 2
Combination Length	36.5 m	36.5 m
Gross Mass	96.5 tonnes	119 tonnes
Number of axles	13 (+ dolly)	16
Tonnes per axle	7.42 tonnes	7.44 tonnes

Cuballing East Road is a school bus route and presently has traffic volumes of just under 100 vehicles per day.

Discussion

The main difference between Network 6 and Network 7 is the number of axles, and therefore the potential gross vehicle mass as a result of a larger loading capacity. The loading per axle is very similar. Main Roads argue that the wear and tear on the road is likely to be less, as less vehicle movements are required to deliver the same payload.

Both combinations are the same length so the swept path should also be the same. This means the existing road topography should be fit for purpose.

The main concerns are the additional vehicle mass and momentum may be a safety concern for a school bus route. Even through upgrades are planned and have commenced, there are still significant sections of the road that have not yet been rebuilt.

The Shire is receiving substantial funding to upgrade roads designated as part of the Secondary Freight Network. It is reasonable that we do not unnecessarily limit access. In this case, given the similar vehicle length and axle loads the proposed configuration is unlikely to cause substantial or any additional wear and tear.

If there is a concern, it is road safety. Larger trucks and more momentum on a school bus route. Assuming the operator is using the same prime mover it is likely to be slower on steep ascents and descents. As new work does not have lines marked this may in the short term increase the safety hazard from overtaking vehicles. When the work has been completed on the road upgrade it is likely that it will be a designated as a Category 7 AMMS level 2 route, but Council may decide that approval at this time is premature.

Even though this is a single application, the result will be opening the road to all Category 7 vehicles up to AMMS Level 2. If the road is found to be suitable there is no justification to limit access to only particular operators.

Strategic Implications

The Strategic Community Plan has as one of its goals:

People and goods can move easily in and around the Shire

With a Strategic Priority of:

Upgrading major roads (esp. Wheatbelt Secondary Freight Network)

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.*

Cuballing East Road has unconditional access, with current policy set as Category 6. The policy is silent on the application of Accredited Mass Management Schemes, though that road is currently listed on the Main Roads system as approved to AMMS Level 2.

Financial Implications

Allowing access to concessionally loaded Network 7 vehicles using Cuballing East Road has limited cost implications. Main Roads suggest that larger combinations achieve the same freight task with less vehicle movements.

Economic Implication

Approval would provide direct economic benefit to the applicants.

Environmental Considerations - Nil

Consultation

Main Roads is seeking input from the Shire of Cuballing.

Options

Council may resolve the officer's recommendation to approve the application.

Alternatively, Council may choose to reject the application based on additional Road Safety Concerns

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION

That Council advise Main Roads WA Heavy Vehicle Operations that Council supports the designation of Cuballing East Road as Network 7 up to AMMS Level 2.

Give the increased GVM and the relatively steep downhill approach to Cuballing, Council would like Main Roads advice on any safety treatments that may be required on the approach.

ALTERNATIVE OFFICERS RECOMMENDATION

That Council advise Main Roads WA Heavy Vehicle Operations that Council does not support the designation of Cuballing East Road as Network 7 route at this time for the following reasons:

- 1. Upgrade of the road is incomplete and sections of the road that have not been upgraded are not suitable for use by the larger combination;**
- 2. Larger vehicles have road safety implications including:**
 - larger GVM has an implication for stopping distances which is important on a school bus route;**
 - slower ascent and descent on sections of the road creating overtaking issues; and**
 - the lack of line marking on the road until final sealing has been completed.**

3. **In 3 years' time when reconstruction is complete and line marking has been done Council may reconsider.**

Stan Scott

From: HVSrouteassessments <HVSrouteassessments@mainroads.wa.gov.au>
Sent: Thursday, 4 April 2024 2:29 PM
To: Stan Scott
Cc: Bruce Brennan
Subject: Route Determination - Kulin Transport - Shire of Cuballing - WBR - Cuballing East Rd 4050006 - N7.2 - Requesting LGA support
Attachments: access-route-assessment-form-application-and-road-owner-support-to-add-or-amend 2.pdf; Map.pdf

Good afternoon,

Heavy Vehicle Services (HVS) has received an application to add road(s), within your local government boundaries, onto the Restricted Access Vehicle (RAV) Network. In accordance with our [RAV Access Approval & Review Policy](#) we seek your input.

Requested Networks:

Dimension Requirements					
Road No.	Road Name	From Location (SLK)	To Location (SLK)	Current Network	
4050006	Cuballing East Rd	Great Southern Hwy (0.00)	LGA boundary (18.11)	Tandem Drive Network 6	
Mass Requirements					
Road No.	Road Name	From Location (SLK)	To Location (SLK)	Current Mass Level	
4050006	Cuballing East Rd	Great Southern Hwy (0.00)	LGA boundary (18.11)	AMMS Level 2	

For details of the RAVs approved on the requested networks, please refer to the following RAV Category Charts:

- [Tandem Drive Prime Mover, Trailer Combinations Restricted Access Vehicle \(RAV\) Categories](#)
- [Accredited Mass Management Scheme \(AMMS\) Tandem Drive Prime Mover, Trailer Combinations Restricted Access Vehicle \(RAV\) Categories](#)
- [Tri Drive Prime Mover, Trailer Combinations Restricted Access Vehicle \(RAV\) Categories](#)
- [Accredited Mass Management Scheme \(AMMS\) Tri Drive Prime Mover, Trailer Combinations Restricted Access Vehicle \(RAV\) Categories](#)

RAV Access Benefits:

While RAV access provides productivity benefits to the transport industry, there are also considerable benefits to road managers and the local community. These benefits are all based around reducing the number of heavy vehicle movements on the road and include reducing risk exposure (e.g. reducing potential for serious crashes), reducing carbon emissions, reducing heavy vehicle noise, and in some cases reducing congestion and reducing road wear. For further information of the benefits of RAV access, please refer to our [RAV Access Benefits](#) document.

Accredited Mass Management Scheme (AMMS) Benefits:

While it is acknowledged that AMMS mass limits cause additional road wear when compared to statutory mass limits, AMMS requires the transport operator to have strict loading controls in place, which are audited by HVS. It is arguably those operators that do not have loading controls in place and operate overloaded that cause the most damage to our roads.

AMMS provides considerable productivity benefits, therefore reduces heavy vehicle movements and provides similar benefits to those previously mentioned for RAV access. Where a road is already approved for AMMS mass limits, allowing a higher RAV Network will not cause additional road wear.

What we need from you:

HVS will conduct onsite assessments and consider the safety aspects of approving RAV access in accordance with our [Standard Restricted Access Vehicle Route Assessment Guidelines](#) and [Guidelines for Approving RAV Access](#).

To assist HVS in this process, please provide us with estimated traffic volumes and any comments relating to road condition, planning conflicts, development issues etc. that may be impacted by adding the above road(s) onto the requested RAV network or increasing the mass level. The [Preliminary Assessment Checklist](#) can be used to assist you in identifying any significant deficiencies that may render the road(s) unsuitable for the requested RAV access.

It would be appreciated if you could provide your comment to HVS within four (4) weeks of this email to enable HVS to consider any potential issues as part of our assessment process.

It is important to ensure that any comments are provided with sufficient reasoning, as this will be used to justify our decision to the applicant.

Your reference for this request is D24#516216.

Should you require any further information or assistance regarding this request, please contact the HVS Route Assessment team on 138 486 or hvsrouteassessments@mainroads.wa.gov.au

Regards,

Michael Rizidis

HVSrouteassessments



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

From: kultrans@bigpond.com <kultrans@bigpond.com>

Sent: Tuesday, April 2, 2024 7:29 PM

To: HVSrouteassessments <HVSrouteassessments@mainroads.wa.gov.au>

Subject: Road Request

























CAUTION: This email originated from outside of Main Roads. Do not click links or open attachments unless you recognise the sender and know the content is safe.

Please find attached

Regards

Grant Robins

Kulin Transport
0427 801329
Kultrans@bigpond.com

RAV Category	RAV Description				Max. Length	Max. Mass & Approved Network			
						Level 1	Level 2	Level 3	
Category 1	<div>1A – Prime Mover & Semi Trailer</div> 				19 m	50 t	-	-	
						N1.1	-	-	
Category 2	<div>2A – Prime Mover & Semi Trailer</div>  <div>2B - Prime Mover, Semi Trailer & Pig Trailer or Dolly</div>  <div>2C – B-double</div> 				2A	20 m	50.5 t	51.5 t	53 t
					2B	27.5 m	68.5 t	69.5 t	71 t
					2C	27.5 m	72 t	74 t	76.5 t
					All	-	N2.1	N2.2	N2.3
Category 3	<div>3A – A-double</div> 				27.5 m	89 t	91 t	94 t	
						N3.1	N3.2	N3.3	
Category 4	<div>4A – A-double</div> 				27.5 m	93.5 t	96.5 t	100 t	
						N4.1	N4.2	N4.3	
Category 5	<div>5A – B-Double towing a Dolly</div>  <div>5B – A-Double</div>  <div>5C – A-Double towing a Dolly</div>  <div>5D – B-Triple</div> 				5A	27.5 m + Dolly	72 t + Dolly	74 t + Dolly	76.5 t + Dolly
					5B / 5D	36.5 m	89 t	91 t	94 t
					5C	27.5 m + Dolly	89 t + Dolly	91 t + Dolly	94 t + Dolly
					All	-	N5.1	N5.2	N5.3
Category 6	<div>6A – A-double</div>  <div>6B – B-Triple</div>  <div>6C – A-Double towing a Dolly</div> 				6A / 6B	36.5 m	93.5 t	96.5 t	100 t
					6C	27.5 m + Dolly	93.5 t + Dolly	96.5 t + Dolly	100 t + Dolly
					All	-	N6.1	N6.2	N6.3
Category 7	<div>7A – AB-Triple</div>  <div>7B – BA-Triple</div> 				36.5 m	115 t	119 t	123.5 t	
						N7.1	N7.2	N7.3	
Category 8	There are no Category 8 RAVs for AMMS								
Category 9	<div>9A – A-Triple</div>  <div>9B – A-Double towing a Dolly</div>  <div>9C – AB-Triple</div>  <div>9D – BA-Triple</div> 				9A	53.5 m	127.5 t	130.5 t	135 t
					9B	36.5 m + Dolly	89 t + Dolly	91 t + Dolly	94 t + Dolly
					9C / 9D	45 m	115 t	119 t	123.5 t
					All	-	N9.1	N9.2	N9.3
Category 10	<div>10A – A-Triple</div>  <div>10B – A-Double towing a Dolly</div>  <div>10C – Double B-Double</div>  <div>10D – ABB-Quad</div>  <div>10E – AAB-Quad</div> 				10A / 10C / 10D	53.5 m	136.5 t	141.5 t	147 t
					10B	36.5 m + Dolly	93.5 t + Dolly	96.5 t + Dolly	100 t + Dolly
					10E	53.5 m	158 t	164 t	170.5 t
					All	-	N10.1	N10.2	N10.3



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

Email

Contact Number

RAV Category to be Assessed

Tandem Drive RAV Categories

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

Accredited Containerised Freight Categories

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

Oversize Road Train and B-Double Categories

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

Tri Drive Categories 1-5

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

Tri Drive PBS Categories

Road Trains with Long Trailers

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

Platform Trailer Relocation

Note: Refer to our website for the Platform Trailer Relocation 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)

Reason for RAV Access Application

Estimated Loaded Movements

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.

9.2.2 Policy Manual Review

Applicant:	Shire of Cuballing
File Ref. No:	ADM143
Disclosure of Interest:	Nil
Date:	12 March 2024
Author:	CEO- Stan Scott / DCEO Narelle Rowe
	9.2.2A Changes Markup for Major Changes
Attachments:	9.2.2B Revised Policy Manual

Purpose

Council is asked to adopt changes to a range of its policies and to adopt new policies in line with Recommendations from the Financial Management Review and Regulation 17 Review received at the March 2024 Ordinary Council Meeting.

Background

Most of the recommendations in the reviews involved changes to Council policy to fill gaps or to correctly reflect the roles and responsibilities of Council and the CEO. This includes the adoption of several new policies.

Proposed new policies

1.9 Internal Control Policy

1.10 Legislative Compliance Policy

These policies were suggested as part of the Financial Management Review (FMR) and are based on a template suggested by the consultants.

Proposed policies to be rescinded

1.1 Important Records – Safekeeping

This policy refers to regulations that do not exist. Duplicates record keeping plan and policy.

2.7 Purpose & Funding of Reserve Accounts

Each year when Council adopts its annual. In the budget process Council confirms the title and purpose of each of its reserve accounts, and this process is subject to audit. Replicating this information in a Council policy is unnecessary.

2.10 Fuel Cards

There is nothing that you can do with a fuel card that you cannot do with a credit card and there is little point in having both. Our single fuel card it to be cancelled and the Fuel Card Policy rescinded.

3.6 Use of Council Chambers

As council is now meeting off site this policy is obsolete.

3.9 Council meetings

Council is required to determine and advertise its meeting schedule at least once per year. As this is determined by a Council resolution on each occasion the policy serves no purpose.

Policies with substantial amendments

1.2 Agreements and Documents - Council Seal

Policy amended to ensure that is consistent with the *Shire of Cuballing Standing Orders Local Law*

1.4 Records Management Policy

New Electronic Documents Records Management System (EDMRS) introduced – policy amended to reflect this introduction. There may be further changes as the new system becomes embedded.

1.7 Provision of Refreshments

Policy amended to be consistent with the Act. Council can only delegate to the CEO of a committee, and the policy purported to delegate a function to the President.

1.8 Media Statements and Public Relations

The Act says that only the President, or the CEO with the President's permission, may speak on behalf of the Shire. The policy seeks to distinguish between promotion and marketing and publicising Council decisions and speaking on behalf of the Shire.

2.2 Purchasing Policy

Policy has been updated to improve clarity and in particular:

- Purchasing in emergencies
- Extending contracts with suppliers
- Sole suppliers; and
- Sustainable purchasing.

2.9 Credit Cards

The *Local Government (Financial Management) Regulations 1996* have recently been updated to include increased controls and reporting requirements for credit cards. The policy has been substantially streamlined so as not to duplicate obligations already set out in the regulations.

3.15 Elected Member, Chief Executive Officer and Employee Attendance at Events Policy

Policy amended to be consistent with the Act. Council can only delegate to the CEO of a committee, and the policy purported to delegate a function to the President. As more authority is vested in the CEO the policy provides provision for a review by Council in relation to Councilor attendance at events. **ABSOLUTE MAJORITY REQUIRED.**

3.16 Australian Citizenship Ceremonies

The policy purported to provide authority for the Deputy President and Councillors to conduct citizenship ceremonies. The instrument of delegation by the Minister for Immigration, Citizenship and Multicultural Affairs is only to the President and CEO. The policy makes clear that the CEO will only conduct a ceremony if the president is unavailable.

Format Changes

Minor changes have been made to a number of other policies to ensure where possible that there is consistency in headings and lay out.

Tracking Policy Changes

The FMR noted that it was difficult to track the history of a policy, and in some cases what policy may have been in place at a particular time. It is therefore proposed that we will use the following language in relation to policy trajectory:

Adopted – will indicate the date of first adoption. This will remain the case for the life of the policy.

Amended – indicates a change in the policy, also with date.

Affirmed – indicated that Council has reviewed the policy, but no changes have been made. While the date of adoption and each amendment will be recorded, only the most recent date of affirmation will be recorded.

Rescinded – when a policy is rescinded the policy will be removed from the policy manual and the policies renumbered.

Statutory Environment

There are a number of policies that are required under the Local Government Act and subsidiary legislation. This includes mandatory policies that must be adopted by Local Governments, the requirement for some policies to be adopted by absolute majority, and regulations clarifying the process for adoption of some policies.

Local Government Act:

5.39C. Policy for temporary employment or appointment of CEO

Adopt by Absolute Majority, publish on website

5.50. Payments to employees in addition to contract or award

Required to have one, publish on website

5.90A. Policy for attendance at events

Adopt by Absolute Majority, publish on website

5.128. Policy for continuing professional development

Adopt by absolute majority, publish on website and review after every Ordinary Election

Local Government (Functions and General) Regulations 1996

11A. Purchasing policies for local governments

Requires that a local government is to prepare or adopt, and is to implement, a purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250 000 or less or worth \$250 000 or less.

24E. Regional price preference policies for local governments

Requires that, where a local government intends to give a regional price preference in relation to a process, the local government is to give a Statewide Public Notice of the policy, and cannot adopt the policy until after it has been advertised.

Local Government (Administration) Regulations 1996

29.Information to be available for public inspection (Act s. 5.94) –

Includes Regional Price Preference, and all superseded versions of Council Policies.

29C. Information to be published on official website (Act s. 5.96A(1)(i))

Includes an uptodate version of each policy of the local government

37. Fees and expenses (Act s. 5.129(4))

In relation to Policy for continuing professional development stipulates circumstances in which expenses can and cannot be included in policy.

- (1) This regulation applies to a policy of a local government under section 5.129 to the extent that the policy makes provision under section 5.129(1)(c) or (d).

Changes to policies have largely been predicated on advice received as post of the Financial Management and Regulation 17 Reviews.

The CEO is required at least once every 3 years to review the effectiveness of financial management systems and procedures and report the findings to Council. The CEO is also required, at least once every 3 years, to review the appropriateness and effectiveness of the systems and procedures in relation to risk management, internal controls and legislative compliance, and report the findings to the Audit Committee. We have combined these two reviews as part of a single report prepared by Moore Australia. Extracts from the regulations appear below.

Local Government (Financial Management) Regulations 1996

5. CEO's duties as to financial management

(2)The CEO is to —

- (a)ensure that the resources of the local government are effectively and efficiently managed; and
- (b)assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
- (c)undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

Local Government (Audit) Regulations 1996

(1)The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —

- (a)risk management; and
- (b)internal control; and
- (c)legislative compliance.

(2)The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3)The CEO is to report to the audit committee the results of that review.

Policy Implications

There have been a number of proposed changes to policies. There will be further review of other policies over the next few months.

Financial Implications

There are no notable financial implications from the reports.

Economic Implication - Nil

Environmental Considerations - Nil

Consultation

The policy changes have been a collaborative effort between the CEO and Deputy CEO, with the majority of the work by the DCEO.

Options

It has been proposed that all of the proposed changes be adopted as a single resolution. If council wishes not to adopt some of the proposed changes it is suggested that these be removed from the resolution and in each case:

1. Adopted separately with changes;
2. Returned to the administration or to forum for further work; or
3. Not adopted (existing policy retained).

Voting Requirements – Absolute Majority

OFFICER'S RECOMMENDATION:

1. That Council adopt the Proposed new policies
 - 1.9 Internal Control Policy
 - 1.10 Legislative Compliance Policy
2. That Council rescinds the following policies:
 - 1.1 Important Records – Safekeeping
 - 2.7 Purpose & Funding of Reserve Accounts
 - 2.10 Fuel Cards
 - 3.6 Use of Council Chambers
 - 3.9 Council meetings
3. That Council adopts the amended versions of the following policies:
 - 1.2 Agreements and Documents - Council Seal
 - 1.4 Records Management Policy
 - 1.7 Provision of Refreshments
 - 1.8 Media Statements and Public Relations
 - 2.2 Purchasing Policy
 - 2.9 Credit Cards
 - 3.15 Elected Member, Chief Executive Officer and Employee Attendance at Events Policy **ABSOLUTE MAJORITY REQUIRED.**
 - 3.16 Australian Citizenship Ceremonies
4. That in relation to the balance of the policy manual Council adopts the minor changes and corrections.

1. GENERAL ADMINISTRATION

1.1 ~~Agreements, Documents and Seal~~ **Important Records - Safekeeping**

~~Policy Statement:~~

~~All agreements and documents as mentioned in the Local Government Accounting Regulations be deposited in a fire proof safe on Council's premises and an accurate and current register shall be kept.~~

~~Resolution No: 9.2.6~~

~~Resolution Date: 21st April 2016~~

~~Rescind.~~

~~Rescinded Date:~~

1.2 **Agreements and Documents - Council Seal**

~~Policy Statement:~~

~~1. The CEO is to have charge of the common seal of the Shire of Cuballing, and is responsible for the safe custody and proper use of it.~~

~~2. The common seal of the Shire of Cuballing may only be used on the authority of the Council given either generally, retrospectively or specifically and every document to which the seal is affixed must be signed by the President and the Chief Executive Officer or a senior employee authorised by him or her.~~

~~3. Statement~~

The common seal of the Shire of Cuballing is to be affixed to:

- a. Any local law adopted by Council
- b. Any transfer of land document
- c. Any document which confers a lease of land
- d. Any document from another party which specifically requires the seal.

~~Objective:~~

~~Under section 2.5(2) of the Local Government Act 1995 – “The local government is a body corporate with perpetual succession and a Common Seal”.~~

~~Section 9.49 states – “A document, is, unless this Act requires otherwise, sufficiently authenticated by a local government without it's Common Seal if signed by the CEO or an employee of the local government who purports to be authorised by the CEO to so sign.”~~

~~The Local Government Department advises that the Act does not provide any circumstances where the Common Seal shall be used. Section 9.49 provides that a common seal is not needed to authenticate documents if they are signed by the CEO or an officer authorised by the CEO. The act does not stipulate any circumstances where the common seal must be used.~~

~~Resolution No: 9.2.6~~

Resolution Date: ~~21st April 2016~~

4. The Shire of Cuballing Standing Orders Local Law provides as follows:

19.1 The Council's Common Seal

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

Penalty \$1,000

Council notes that the Local Law may be repealed when the standard meeting rules are regulated as part of the Local Government Act Reforms.

Resolution No: 9.2.6

Resolution Date: 21st April 2016

Amended:

1.3 Social Media Policy

Policy Statement:

1. INTRODUCTION

Purpose

The purpose of this guideline is to provide assistance to Shire of Cuballing staff to interact with the community through official social media channels using a risk-management approach.

Scope

This document is primarily to provide guidance to staff that are using social media as a community engagement tool on behalf of the Shire of Cuballing. This guideline relates to the Official Use of Social Media Policy. This guide also provides advice to staff on personal use of social media in relation to Shire activities, decisions and policies.

The following are out of scope of the guideline

- Political use of social media by elected representatives and candidates
- Personal access to social media where the individual is representing themselves and not the Shire of Cuballing, on issues unrelated to Shire activities
- Use of social media for internal purposes (staff engagement and internal communications)

2. BACKGROUND

Under Australian copyright legislation, apart from the purposes of study and research, no material on the page may be reused or redistributed without acknowledgement and without first obtaining the written permission of the Shire.

The act of the Shire of Cuballing 'following' or 'liking' an individual person, group, organisation, business, event or location through the social media platforms does not indicate the Council or the Shire of Cuballing endorses the views, products, services or activities pertaining to the 'followed' or 'liked' group, business or entity. We are not necessarily directly affiliated with and do not endorse any advertisement that may appear when viewing our page, unless stated otherwise.

For more information about these guidelines and posting on our page, please telephone the Shire Office on 08 9883 6031 or email cdo@cuballing.wa.gov.au.

Resolution No: 9.2.6
Resolution Date: 21st April 2016

1.54 Records Management Policy

Policy Statement

Documents, images and other media created, received or used by ~~Council staff~~Elected Members, Shire Staff, Volunteers and external service providers in the normal course of business are the property of the Council's Shire's. The Council's Shire's official Records constitute its corporate memory, and as such are a vital asset for ongoing operations, and for providing evidence of business activities and transactions.

Under current records-related legislation such as the *State Records Act*, the *Freedom of Information Act* ~~and the accredited standard ISO 9001:2000~~ the Shire of Cuballing is obliged to maintain record keeping systems ~~that are dedicated to for~~ the creation and control of Council's the Shire's records. The systems have to ensure that Council's the Shire's records accurately and adequately record the performance of its functions and are able to contribute towards informed decision-making at the Shire of Cuballing.

~~The~~This policy applies to all ~~government~~ records, which are created or received by the Shire of Cuballing (or on behalf of),₁ regardless of their media, date of creation or storage location. Complete and accurate records of all business decisions and transactions are to be recorded in the Shire's records keeping system both in respect to their content and context. The records are to be managed in accordance with the relevant legislation, the Shire's Recordkeeping Plan and Council policy and procedures.

Records Creation

All Elected Members, staff and contractors will create full and accurate records in the appropriate format, of the Shire's business decisions and transactions to meet all legislative, business, administrative, financial, evidential and historical requirements.

Records Capture and Control

All records created and received in the course of Shire of Cuballing business are to be captured at the point of creation, regardless of the format, with required metadata, into appropriate record keeping and business systems that are managed in accordance with sound record keeping principles.

Records Protection and Security

All records are to be managed and adequately protected and stored according to whether they are significant or insignificant records or vital records, and in accordance with their security classification definitions.

Retention / Disposal actions

All records within the record keeping system maintained by the Shire of Cuballing are to be disposed of in accordance with the State Records Office's General Disposal [Schedule Authority](#) for Local Government Records.

Records transfer

Records are only to be transferred according to legislative requirements and the transfer is to be recorded in the relevant record keeping system. [This includes records transferred off site for storage and eventual disposal.](#)

Access to Records

Access to Shire records by staff and contractors will be in accordance with designated access and security classifications. Access to the Shire's records by the general public will be in accordance with the *Freedom of Information Act 1992* and the Shire's policy on Freedom of Information. Access to the Shire's records by elected members will be through the CEO in accordance with the *Local Government Act 1995*.

RESPONSIBILITIES

All employees, external service providers and volunteers have a responsibility to create, capture and manage appropriately the complete and accurate records of the Shire of Cuballing business, including records of decisions made, actions taken and transactions of daily business in accordance with the records management program, this policy and Council's records management procedures and processes.

The Chief Executive Officer:

Chief Executive Officer is to ensure that an organisational system for capture and management of records is maintained that is compliant with legislative requirements and best practice standards.

Executive Management Team

~~The Deputy Chief Executive Officer and the Manager of Works & Services are to ensure the record keeping policy and procedures are known and adhered to in their area of responsibility.~~

~~The Records Officers:~~

- ~~• Ensure the Keyword Master File Program is properly utilised, including training to other staff where needed;~~
- ~~• advise the CEO and DCEO on the management, storage, classification, retention and disposal of records according to standards and Disposal Authorities issued by the State Records Office of Western Australia (SRO); and~~

- ~~manage the transfer of hardcopy and electronic records such as images, plans and web based content, and the capture and preservation of The Shire of Cuballing.~~

Elected Members:

Elected members must create and keep records of communications or transactions, which convey information relating to the Shire's business or functions. These records should be forwarded to the Shire's administration for capture into the official recordkeeping system.

External service providers will be responsible for:

- Ensuring that complete records are accurately created and managed properly and adequately record evidence of the business activities of the work functions for which they are responsible. This applies to both hardcopy and electronic information, including email, images, plans and web based content;
- Complying with the requirements of the Act, and any other applicable legislation with requirements pertaining to recordkeeping;
- Respecting and protecting the confidentiality of these Records from unauthorised access and release of information, and
- Ensuring that these Records are returned to Council upon completion or termination of the Contract or work.

Objective

This policy establishes a framework for best practice management and consistency in the keeping of information in the form of documents, images, plans and web based content in both hard copy and electronic environment, in order to meet evidentiary, legislative and good governance accountabilities.

ELECTRONIC DOCUMENT RECORDS MANAGEMENT SYSTEM

The Shire may purchase or acquire an Electronic Document Records Management System (EDMRS) to assist with the capture and storage of records. Any EDMORS will be subject to the following constraints or requirements;

- The System will mirror the Keywords for Councils subject classification system;
- Electronic records will be sentenced on creation using the General Disposal Authority for Local Government;
- Will allow for the capture of email communications;
- Will provide for the retention and classification of documents within the legacy systems;
- Will automate version control for key documents;
- Will include provision for minimum daily back ups
- Where documents are stored in the cloud they will be stored on Australian based servers.

Resolution No: 2021/010
Resolution Date: 17th February 2021

Amended:

In addition should there be only 1 day following the New Years Day Public Holiday to a weekend, Council will extend the closure to include that day.

Guidelines

For this extended period, Council will require that staff use leave allocations in the following order:

1. approved Public Holidays;
2. any rostered days off if available or other types of accrued leave that exists; and then
3. accrued annual leave.

Objective:

Council is seeking to balance the reduced demand from the public for administration services over the Christmas/New Year period and the high staff demand for leave at this time.

Resolution No: 9.2.6
Resolution Date: 21st April 2016

1.97 Provision of Refreshments

Objective

The ~~Policy~~ purpose of this policy is to outline the process for provision of refreshments.

Statement:

Refreshments may be provided at:

- Ordinary and Special Meetings of Council and Special and Annual Electors Meetings of Council;
- civic functions and receptions; and
- ceremonies, functions and events held or hosted by Council;

will be provided at the discretion of the ~~Shire President and~~ Chief Executive Officer in liaison with the President.

The provision of alcohol should be complementary to the event and should only be available in moderate amounts.

Guidelines

Refreshments includes all food and drink provided in the course of a Council event. Food and drink may include the provision of alcohol where deemed appropriate.

1. Ordinary and Special Meetings of Council and Special and Annual Electors Meetings of Council

The ~~President~~Chief Executive Officer may authorise the provision of refreshments at Ordinary and Special Meetings of Council and Special and Annual Electors Meetings of Council at their discretion.

2. Civic functions and receptions

At the discretion of the President and Chief Executive Officer, the President may host civic functions and receptions with refreshments for visiting dignitaries, local residents

who are recipients of awards or prizes from the Shire of Cuballing and for visitors from other local authorities from Australia. The date, time and invitation lists shall be determined by the ~~President in conjunction with the~~ Chief Executive Officer in liaison with the President.

3. Ceremonies, functions and events held or hosted by Council

3.1 Annual Christmas Function

During December each year, Council will conduct a Christmas Function attended by staff and Councillors and their partners and pre-school or school-age families. ~~The Shire~~ The Chief Executive Officer in liaison with the President may invite other people with links to Council.

3.2 Official Openings of Council Facilities

At the discretion of the ~~President and~~ Chief Executive Officer, the ~~President~~ Shire may host receptions with refreshments to commemorate the official opening of Council facilities. The date, time and invitation lists shall be determined by the ~~President in conjunction with the~~ Chief Executive Officer in liaison with the President.

3.3 General Entertainment and Hospitality

The provision of entertainment and hospitality, including refreshments, can only apply where the approval has been given by the ~~President or the~~ Chief Executive Officer.

Examples where approval is considered appropriate would include:

- Council public events including the Australia Day Breakfast, Anzac Day, Cuballing Kids Day and the like;
- entertaining official visitors to the Shire of Cuballing;
- workshops, meetings or seminars held in the Shire of Cuballing that involve Councillors and/or staff; and
- ~~employee~~ Employee or elected member farewell functions.

Resolution No: 2019/102
 Resolution Date: 18 September 2019
Amended:

1.408 Media Statements and Public Relations

Policy Objective

The purpose of this policy is to outline the process for media statements and public relations.

Statement

~~Policy Statement~~

Publicity of Shire of Cuballing activities ~~through the media~~ will be by the authority of the President or, where the President agrees, the Chief Executive Officer.

Media releases and statements are to be confirmed by the President prior to distribution.

A record of all publicity statements ~~released~~release shall be maintained in the Council record system.

Marketing

The Chief Executive Officer or individual staff authorised by the Chief Executive Officer may prepare and distribute material:-

- Promoting Shire events or activities
- Publicising Council decisions or projects
- Inviting public comment as part of consultation processes
- Routine engagement through social media

Only the President, or with the President's agreement, the Chief Executive Officer may speak on behalf of Council.

Objective

To clarify ~~complying press statements~~communication protocols.

Adopted: 17 March 2021

Resolution No: 9.2.6

Resolution Date: 2021/029

Amended:

1.9 Internal Control Policy

Objective

To evidence the Shire of Cuballing's commitment to appropriate and effective internal controls and their importance to the organisation through the implementation of policies, procedures and processes designed to promote compliance, encourage effective and efficient operations and to protect the Shire's assets as follows:

- a) implement and maintain risk management activities to consider and address the risk of loss caused by fraud, error and/or misstatement;
- b) protect the shire's assets, including people, property, reputation, finances, and information;
- c) continually monitor, review and address gaps/weaknesses with internal controls in place;
- d) ensure appropriateness of internal controls to meet compliance with regulations, good governance principles and achievement of strategic objectives; and
- e) maintain adequate safeguards and supervision to any update or changes to established internal controls.

Statement

The Shire is committed to maintain an emphasis on integrity, ethical values and competence. The Council is responsible for mandating that a strong internal control framework be implemented to ensure Council objectives are achieved efficiently and effectively and the principles of good governance are applied throughout the organisation.

The Chief Executive Officer is responsible for developing and maintaining an internal control framework and will report periodically through the Audit Committee on the appropriateness, effectiveness, monitoring and evaluation of internal controls. All employees are accountable for documenting and implementing systems, controls, processes and procedures in their own area of responsibility and will play a part in the internal control framework.

Elements of an Internal Control Framework:

The essential elements and examples of an effective internal control framework includes:

1. Control environment

- Structure and culture of Council
- Senior management compliance
- Proper tone at the top

2. Risk Assessment

- Risk identification and evaluation
- Assessment of impact and likelihood
- Implementing safeguards to treat risks

3. Control activities

- Delegations of Authority
- Policies and procedures
- Trained and properly qualified staff

4. Information and communication

- IT Controls
- Liaising with auditors and legal advisors
- Consultation and organisational communication

5. Monitoring

- Review process eg. Internal audits
- Self-assessment and continuous improvement
- Evaluation and reporting

Monitoring, Reviewing and Reporting:

Procedures are to be established to allow for the appropriate development, review, amendment and authorisation of internal control documentation (such as processes and checklists). This is intended to reduce the risk of breakdowns in controls through unilateral undocumented changes to authorised establish procedures.

Internal controls will be reviewed and assessed through risk management activities aligned with the Risk Management Policy and Strategy and reported through the appropriate channels as detailed in these documents.

In line with Regulation 17 of the *Local Government (Audit) Regulations 1996*, the Chief executive Officer is required to report on a review of risk management, internal controls and legislative compliance every three calendar years. This is in addition to the three yearly review required by *Regulation 5(2)(c)* of the *Local Government (Financial Management) Regulations 1996* which also includes a review of the Shire's financial internal controls.

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council.

Adopted

Resolution No.

1.10 Legislative Compliance Policy

Objective

To ensure the Shire upholds its commitment to meet a high level of compliance with legislative requirements applying to local government and takes any necessary action to rectify any breach as soon as reasonable.

Statement

The Shire will have appropriate processes and structures in place to ensure that legislative requirements are achievable and are integrated into the operations of the organisation.

These processes and structures will aim to

- a) Develop and maintain a system for identifying legislation applicable to the Shire's activities;
- b) Assing responsibilities for ensuring that regulatory obligations are fully considered and implemented;
- c) Provide training for staff, elected members, volunteers and other applicable people in the legislative and regulatory requirements affecting them;
- d) Provide individuals with the resources to identify and remain up-to-date with new legislation;
- e) Establish a mechanism for reporting non-compliance;
- f) Review accidents, incidents and other non-compliance and report through risk management processes to mitigate against future occurrences;
- g) Review audit reports, incident reports, complaints and other information to assess how the systems of compliance can be improved;
- h) Establish an internal audit function to provide an independent and objective evaluation of the Shire's internal procedures and controls.

Guidelines

Elected Members and Committee Members

Councillors and Committee members have a responsibility to be aware of and to abide by legislation applicable to their role.

Chief Executive Officer

The Chief Executive Officer should ensure that directions relating to compliance are clear, unambiguous and applicable legal requirements for each activity they are responsible for

administering are identified. All staff are to be given the opportunity to be regularly informed, briefed, updated and/or trained about key legal requirements relative to their position description, utilising available resources to accomplish this.

Employees

Employees have an obligation to seek information and guidance on legislative requirements applicable to their area of work and to comply with the legislation. Employees are responsible for reporting any areas of non-compliance they become aware of.

Adopted:
Resolution No.

2. FINANCE

2.1 Local Purchasing Policy

Policy Statement:

1. The region referred to in this policy relates to include the district of the Shires of Wandering, Williams, Narrogin, Pingelly, Brookton, Wickpin and Wagin and the Town of Narrogin.
2. A price preference will apply to all tenders invited by the Shire of Cuballing for the supply of goods and services and construction (building) services, unless Council resolves that this policy not apply to a particular tender.
3. The following levels of preference will be applied under this policy:

Where purchase is less than < \$10,000 (excluding GST)

 - 3% - to businesses located within the Shire of Cuballing
 - 2% - to businesses located within region specified in Policy Statement No. 1.

Where purchase is > \$10,000 but < \$50,000 (excluding GST)

 - 2.5% - to businesses located within the Shire of Cuballing.
 - 1.5% - to businesses located within region.

Where purchase is > \$50,000 (excluding GST)

 - 2% - to businesses located within the Shire of Cuballing.
 - 1% - to businesses located within the region.
4. The maximum price reduction allowed for the levels of preference in paragraph 3 above will be \$50,000.
5. The levels of preference outlined in paragraph 2 above, will only apply to businesses that have been located within region as specified for at least six (6) months prior to the date of seeking quotations.
6. Only those goods and services identified in the quotation as being supplied locally or regionally (regardless of their origin) will be included in the discounted calculation that forms a part of the assessment of a quotation.
7. It should be noted that price is only one factor to be considered when the Shire of Cuballing assesses quotations. Value for money principles will be used to achieve the best possible outcome for every dollar spent by the Shire. This is achieved by assessing all costs and benefits rather than simply selecting the lowest purchase price.

Resolution No: 9.2.6

Resolution Date: 21st April 2016

2.2 Purchasing Policy

1. Policy Objectives

This policy will:

Ensure Objective

- ~~————~~ To deliver a best practice policies approach and procedures ~~are followed in relation to procurement~~ internal purchasing activities;

Ensure and ensure compliance with:-

- the Local Government ~~Act 1995~~ Act 1995 and the Local Government (Functions and General Regulations 1996;
- Ensure compliance with the State Records Act 2000 and associated record management practices;
- ~~————~~ Achieve value for money in procurement activities;
- Apply fair and equitable competitive purchasing processes that ~~engage potential suppliers impartially, honestly~~ ensures transparency, avoidance of conflicts of interest and consistently; bias in all procurement.
 - ~~————~~ Identify and manage risks arising from purchasing processes and purchasing outcomes
 - ~~————~~ Apply sustainable procurement practices to Shire processes.

2. Policy Statement

4.1. 1.1 Ethics & integrity

The Shire's Codes of Conduct ~~for Elected Members and Employees respectively apply to all~~ applies to all purchasing activities and decision making, ~~requiring Council, Elected~~ Members and employees are to observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

4.2. 1.2 Value for Money

Value for Money is achieved through the critical assessment of price, risk, timeliness, environmental, social, economic and qualitative factors to determine the most advantageous supply outcome that contributes to the Shire achieving its strategic and operational objectives. ~~–~~ The Shire ~~will~~ should apply value for money principles when assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

4.3. 1.3 Purchasing Thresholds and Practices

This table prescribes Purchasing Value Thresholds and the applicable purchasing practices which apply to the ~~Shire's purchasing activities~~ procurement of goods and/or services (including options to extend) is, or is expected to be:

Purchase <u>Value</u> Threshold	Purchasing Practice Requirement
Up to \$10,000	<p>Quotations are not required for items of a minor recurrent nature. These purchases would include groceries, stationery, hardware, minor mechanical and trade repairs, and consumables.</p> <p>One written or verbal quote is required for <u>purchased purchases</u> valued up to \$10,000. Staff will use professional discretion and occasionally undertake market testing to ensure value for money is achieved. The responsible employee must be satisfied that the price is competitive. <u>A minimum of one written quotation is to be sought and appropriately recorded.</u> <u>Confirmed via Purchase Order or Contract/Agreement</u></p>
\$10,001 - \$50,000	<p>Obtain <u>two (2)</u> verbal or written quotations from <u>two (2-alternative) suitable</u> suppliers.:-</p> <p>If the officer is unable to obtain <u>two (2)</u> quotes, this should be documented and purchase approved by a superior officer or the CEO.</p> <p>All quotations will be <u>documented, appropriately recorded and confirmed via Purchase Order or Contract/Agreement</u></p>
\$50,000 <u>001</u> to \$249,999- <u>250,000</u>	<p>Obtain <u>three (3)</u> written quotations from alternative suppliers, with the following conditions applying:</p> <ul style="list-style-type: none"> • Staff will allow a minimum of 10 working days for a quote to be provided. If more than 10 working days is provided, all suppliers will be allowed the same time to respond. -Shorter periods will only be permitted with CEO approval should circumstances require. • The request for quotation should include as a minimum the following: <ul style="list-style-type: none"> ○ Written specification ○ Price schedule ○ Conditions of responding ○ Validity period of offer. • Offer to all prospective suppliers at the same time any new information that is likely to change the requirements. • Respondents should be advised by writing as soon as possible after the final determination is made approved. • <u>If officer an Officer is</u> unable to obtain 3 written quotes this should be documented and the purchase approved by the CEO. • <u>For the purchasing of WALGA Services, a minimum of one (1) written quotation is to be sought and.</u> <p><u>All quotations will be appropriately recorded. Confirmed via Purchase Order or Contract/Agreement</u></p>

	<p><u>Tender Exemption</u></p> <p>If goods or Services are available under Tender Exempt arrangements (i.e. -WALGA PSA, CUA or other tender exemption<u>exempt</u> under F&G Reg.11(2)) the following process will apply:</p> <ul style="list-style-type: none"> • Obtain <u>three (3)</u> written quotations from alternative suppliers • Staff will allow a minimum of 10 working days for a quote to be provided. If more than 10 working days is provided, all suppliers will be allowed the same time to respond. Shorter periods will only be permitted with CEO approval should circumstances require. • The request for quotation should include as a minimum the following: <ul style="list-style-type: none"> o Written specification o Price schedule o Conditions of responding o Validity period of offer. • Provide to all prospective suppliers at the same time any new information that is likely to change the requirements. • Respondents should be advised by writing as soon as possible after the final determination is made<u>approved</u>. • Purchase will be referred to Council for decision, unless prior delegation provided to CEO<u>Chief Executive Officer</u>. <p><u>If No Tender Exemption Applies:</u></p> <p>Conduct a public tender process in accordance with the provisions of the <i>Local Government Act 1995</i> and relevant Shire Policy and procedures.</p> <p>Acceptance of a tender for construction projects will be subject to the execution of a contract based on the standard contract supplied by the Master Builders' Association.</p>
<p>\$250,000 and above</p> <p>LGIS Services Section 9.58(6)(b) Local Government Act</p>	<p>The suite of LGIS insurances are<u>is</u> established in accordance with s.9.58(6)(b) of the <i>Local Government Act 1995</i> and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base<u>based</u> service and is not defined as a purchasing activity subject to this Policy.</p> <p>Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.</p>

<u>Emergency Purchases</u>	<p><u>To be approved by the President or by the Chief Executive Officer under delegation and reported to the next available Council Meeting.</u></p> <p><u>An emergency purchase is defined as an unanticipated purchase which is required in response to an emergency situation as provided for in the Act. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.</u></p>
----------------------------	--

1.4.1.1. Utilising Purchasing Practice When Not Required to Do So

Staff engaged in procurement should ensure that they obtain value for money and be accountable for their actions. If staff have any doubt about whether value for money is being obtained, additional quotes should be sought.

Where it is considered beneficial to the Shire of Cuballing, an employee may utilise a purchasing practice to complete a purchase of a value less than the threshold. For example:

- tenders may be called in lieu of seeking quotations for purchases under the \$250,000 threshold;
- ~~more than two quotations may be sought for a purchase under the \$50,000 threshold;~~ or
- ~~additional~~Additional quotations may be sought for a purchase under the \$10,000 threshold.

1.4 Contracts

The shire is to ensure that any goods, services or works required that are within the scope of an existing contract are to be purchased under that contract.

The Shire is required to maintain a register for all current contracts above \$20,000, with details of key information, including at least, contract name, contract awarded to, start and end date, contract value, contract term and details of any variations or extensions. The Deputy CEO is responsible for the regular review and update of the register.

The

Chief Executive Officer is responsible and is required to carry out assessment of current contractor performance before any contract extension is considered.

1.5 Sole Supplier

The procurement of goods and/or services available from only one private sector source of supply (i.e. manufacturer, supplier or agency) is permitted without the need

to call competitive quotations provided that there is genuinely only one source of supply. Every endeavour to find alternative sources is to be made. Written confirmation of this should be kept on file for later audit.

4.5. 1.6 Anti-Avoidance

The Shire will not conduct ~~multiple purchasing activities with the intent (inadvertent or otherwise) of two or more contracts of a similar nature for the purpose of "splitting" the purchase value or the contract value, so that of the effect is contracts to avoid a take the value of consideration below the~~ particular purchasing threshold or ~~to avoid~~ the need to call a Public Tender. ~~This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.~~

4.6. 1.7 Sustainable Procurement

Sustainable ~~procurement~~Procurement is defined as the procurement of goods and services that have a lower environmental footprint or higher positive social impact. ~~This includes for example:~~

- ~~Equipment that uses less fuel or energy in operation or manufacture;~~
- ~~Goods that use less water in production or operation;~~
- ~~Businesses that have a positive social impact on marginalised or disadvantaged groups; and~~
- ~~Vehicles of equipment that have demonstrably higher safety standards.~~

Sustainable procurement ~~advantages~~will be measured through assessment of value for money to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes.

Requests for Quotation and Tenders may include a request for information from Suppliers regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainability benefits. Advantages will be weighed against price when determining value for money.

4.7.1.2. Record Keeping

Records of all quotes, written and verbal, and all tender documents must be retained in accordance with the Shire's Record Keeping Policies.

Resolution Number: 2022/90
Resolution Date 17th August 2022
Amended:

2.3 Rates Debtor Collection

Policy Statement:

1. Final Notice

2.7 Purpose & Funding of Reserve Accounts

~~Policy To be rescinded.~~

~~Statement:~~

~~The following Reserve Accounts shall be maintained by Council and shall be for the purpose indicated and funded as detailed:~~

~~1. PLANT & EQUIPMENT RESERVE~~

~~PURPOSE: Purchase of new or second hand plant and equipment as per Council's Plant Replacement Policy.~~

~~FUNDING: Transfer an amount included in Council's Plant Replacement Policy.~~

~~2. IT & OFFICE EQUIPMENT RESERVE~~

~~PURPOSE: Funding of Office Equipment upgrades.~~

~~FUNDING: Council to consider a transfer from Council's Municipal Fund each year.~~

~~3. EMPLOYEE ENTITLEMENTS RESERVE~~

~~PURPOSE: Funding of employees Annual & Long Service Leave entitlement.~~

~~FUNDING: Annual and Long Service Leave Liability and Long Service Leave Reserve is to be equal i.e. Reserve fully cash backed. Transfers to effect this to be carried out by 30 June each year.~~

~~4. HOUSING RESERVE FUND~~

~~PURPOSE: To purchase new and provide capital maintenance of existing Council owned housing.~~

~~FUNDING: Council to make a transfer \$5, 000 from Council's Municipal Fund each year.~~

~~5. RECREATION AND COMMUNITY FACILITY RESERVE~~

~~PURPOSE: To assist in the purchase new and provide capital maintenance of existing Recreation and Community facilities.~~

~~FUNDING: Council to make a transfer \$5,000 from Council's Municipal Fund each year.~~

~~6. REFUSE SITE RESERVE~~

~~PURPOSE: To purchase new and provide capital maintenance to Refuse Site and Transfer Stations and to rehabilitate the former Refuse Sites in Cuballing and Popanyinning.~~

~~FUNDING: Transfer from the Municipal Fund the net surplus of refuse site income less maintenance and capital expenditure.~~

~~7. GRAIN FREIGHT RESERVE FUND~~

~~PURPOSE: to maintain the grain freight route through the district.~~

~~FUNDING: Council to consider a transfer from Council's Municipal Fund each year.~~

~~8. EQUESTRIAN CENTRE RESERVE FUND~~

~~PURPOSE: to maintain the standard of the Dryandra Regional Equestrian Centre facilities.~~

~~FUNDING: Council to make a transfer \$5, 000 from Council's Municipal Fund each year.~~

~~9. ROAD AND BRIDGES RESERVE FUND~~~~PURPOSE: to maintain and fund road and bridge projects throughout the district.~~~~FUNDING: Council to consider a transfer from Council's Municipal Fund each year.~~~~10. STANDPIPE RESERVE FUND~~~~PURPOSE: to be used to maintain and upkeep the standpipe network.~~~~FUNDING: Council to consider a transfer from Council's Municipal Fund each year.~~~~11. COMMUNITY AND SPORTING CLUB RESERVE~~~~PURPOSE: To be used to fund Community and Sporting Club Small Grants (LEAP)~~~~FUNDING: Council to transfer from the Municipal Fund the net surplus of Cuby News income.~~

Resolution No: 2017/133

Resolution Date: 21st December 2017Rescinded Date:**2.8 Early Payment Rates Discount****Policy Statement:**

Council will provide an Early Payment Discount for rates paid before the close of business 21 days after the date of issue of Rates Notices.

Guidelines:

A discount on rates will be given in the following circumstances;

1. Payments by cheque, cash, eftpos or credit card received and receipted before close of business on the due date;
2. BPAY payments processed before close of business on the due date by the merchant; and
3. Other direct debits cleared to the Shire of Cuballing's bank account before close of business on the due date.

Council will set the rate discount percentage when adopting Council's Annual Budget.

Council's close of business is 4.30 pm.

Resolution No: 9.2.6

Resolution Date: 21st April 2016Reviewed:**2.9 Credit Cards****Objective**

The objectives of the Policy Definitions are:

- ~~“Credit Card” is defined as a facility allowing the cardholder to pay for goods and services on credit.~~
- ~~“Business Expense” is defined as any expense necessary to the conduct of the business or is allowed under the terms of the employee’s contract of employment with the Shire or relevant Council policies.~~
- ~~“Personal Expense” is defined as any expense not of a business nature.~~

~~Policy a) to reduce the reliance on Council representatives carrying cash Council cheques;~~

~~b) To reduce the reliance on Councillors and Council staff making payments on behalf of Council;~~

~~c) To reduce the need for recouping of expenditure incurred on behalf of Council by Councillors and staff;~~

~~d) To provide a modern, professional and documented payment means when incurring expenditure on behalf of Council.~~

Statement:

~~The aim of the Shire of Cuballing Corporate Credit Cards may be used where it is inappropriate or inconvenient to use the Shire’s normal payment systems.~~

~~The preference should always be to use the Shire’s normal payment systems including purchase systems established with local businesses~~Card Policy is to establish rules for purchases of fuel.

~~The maximum credit limits shall be based on the cardholder’s need with Council holding a \$30,000 maximum credit card facility.~~

~~All new and existing cardholders shall be provided with a copy of the policies in relation to the use of Corporate Credit and Fuel Cards~~their use .

~~An agreement shall be signed by the cardholder and the local government which sets out the cardholder’s responsibilities and legal obligations when of cardholders using Corporate Credit. A copy of the agreement is included as an appendix to this policy.~~

Guidelines:

Authority for Approval of Corporate Credit and Fuel Cards

~~The Chief Executive Officer will approve the issue of all Corporate Credit Cards and Fuel Cards. The Corporate Credit Card limits are:~~

- ~~1. \$10,000 for the Chief Executive Officer;~~
- ~~2. \$10,000 for the Deputy Chief Executive Officer;~~
- ~~3. \$10,000 for the Manager Works and Services.~~

~~The Deputy Chief Executive Officer is responsible for arranging the issue of the Corporate Credit Card on advice from the Chief Executive Officer~~

Approved Bankers

~~The Shire of Cuballing’s Corporate Credit Cards are to be issued by its transactional banker.~~

Purchases and Use of Corporate Credit Cards

~~The Shire's Corporate Credit Cards shall only be used for purchases of goods and services in the performance of official duties for which there is a budget provision.~~

~~Under no circumstances are they to be used for personal or private purposes or for the withdrawal of cash through a bank branch or any automatic teller machine.~~

~~Where purchases are made by facsimile, over the telephone or on the internet, an invoice should be requested to support the purchase.~~

~~If no invoice or receipt is available, as much detail about the transaction should be recorded and used to support the payment when required. (Date, Company, Address, ABN, amount, any GST included).~~

~~Where a payment is made for entertainment, it is important to note on the invoice/receipt the number of persons entertained and the names of any Shire of Cuballing's employees in that number.~~

~~Accounts and Settlement~~

~~The provider of the credit card will supply the Finance Department area with a statement of account each month.~~

~~The monthly statement of account from the provider of the corporate credit card will be forwarded to each cardholder for certification and for the supply of receipts and tax invoices to support the Shire's claim for the GST component of purchases and services obtained.~~
cards.

~~1. Cardholders are to certify that the account details are correct. The Deputy Chief Executive Officer, or in the case of the Deputy Chief Executive Officer the Chief Executive Officer, will then review the expenditure before it is returned to Finance Department area for payment.~~

~~A credit card transaction slip is not acceptable to support the claim. A tax invoice should provide a brief description of the goods and services supplied along with the suppliers ABN. The cardholder is to provide the relevant or correct expense account for the expenditure.~~

~~The cardholder's certification must be provided within 7 days of receipt and prior to the end of the credit cards settlement period.~~

~~Any disputed amounts on the Corporate Credit Card statement should be brought to the attention of the Chief Executive Officer at the first opportunity by the Deputy Chief Executive Officer.~~

~~Card Lost or Stolen~~

~~Cards that are lost or stolen must be reported immediately by the cardholder to the issuing banker by telephone. At the earliest opportunity, written notification must also be given to the Deputy Chief Executive Officer.~~

~~Misuse of Corporate Credit Cards~~

~~Cards which show unreasonable, excessive or unauthorised expenditure will be subject to audit and may result in the withdrawal of the card from the cardholder.~~

~~Recovery of Unauthorised Expenditure~~

~~Unauthorised expenditure or expenditure of a private nature that is proved to be inappropriate will be recovered by deductions from the officer's salary.~~

~~Internal Audit of the Corporate Credit Card System~~

~~From time to time an internal audit will provide a report on the control, use, viability and adherence to authorised policy and procedures to the Deputy Chief Executive Officer.~~

~~Reward/Bonus Points~~

~~Where the Corporate Cards carry rewards or bonus points, usually to encourage the use of the card by the issuing institution, these rewards or points will be accumulated in the name of the Shire of Cuballing. The Shire's management (Chief Executive Officer) will decide how these points are to be utilised. Under no circumstances are rewards or bonus points to be redeemed for any officer's private benefit.~~

~~Return of Cards~~

~~When the Chief Executive Officer or other Officer cease to occupy a position that is authorised to be issued with a corporate credit card (either through internal transfer, retirement, resignation or conclusion of service contract) they must return the card to the Deputy Chief Executive Officer (or in the case of the Deputy Chief Executive Officer to the Chief Executive Officer) at least one week prior to vacating the position so that the card may be cancelled and the account settled.~~

~~Finance Department Responsibilities~~

~~The Finance Department area's responsibilities in relation to the Shire's Corporate Credit Cards include:~~

- ~~1. Maintaining a Card Register of all cardholders including the card number, expiry date of the credit card, credit limit and details of any limits on the goods and services the cardholder has authority to purchase.~~
- ~~2. Arranging the issue/cancellation of the Corporate Cards.~~
- ~~3. Arranging for all cardholders to sign the Card User Instruction Agreement (see Appendix A) on receipt of the new card and ensure the signed agreement is filed in the Card Register.~~
- ~~4. Processing payment of card expenditure on receipt of the card statement from the Bank after certification from the cardholder. Ensure that all receipts and tax invoices are in place prior to authorisation for payment.~~
- ~~5. To keep cardholders informed of any changes to policy and procedures on the use of the Corporate Cards.~~

~~Cardholders Responsibilities~~

~~Officers who are issued with Corporate Cards must—~~

- ~~1. Ensure the care and safe keeping of the card.~~
- ~~2. Adhere to the policy and procedures in relation to use of the card and its financial limits.~~
- ~~3. Ensure receipts and tax invoices are received when the card is used and to produce them as evidence for settlement with the Bank.~~
- ~~4. Ensure the monthly card statement is certified correct and approved for payment when received from the Finance Department area and return to Finance Department together with the receipts and tax invoices within seven (7) days of receipt.~~

5. ~~Ensure relevant and correct expenditure account details (account numbers) are provided against each item of expenditure on the card statement to assist with the allocation of expenses and claims for the reimbursement of GST from the Australian Taxation Office.~~
6. ~~To provide an early response to enquiries that may be made by the bank, creditors or related parties, as the case may be.~~

Objective:

~~To provide details for the use, allocation, control and safe custody of corporate credit cards.~~

The policy ~~looks to~~ ensures that operational and administrative costs and the risks associated with credit card use are minimised while providing cardholders with a convenient method of purchasing goods and services on behalf of the Shire.

Authority for Use of ~~Resolution No: 2020/18~~

~~Resolution Date: 18th March 2020~~

Appendix A

To: _____

Title: _____

From: Deputy Chief Executive Officer

Date: _____

CORPORATE CARD USER INSTRUCTIONS

You have been provided with a Shire of Cuballing sponsored Corporate Credit Card in line with your official duties. The limit of this card is \$ _____.

The following guidelines are provided for your information.

1. The card is issued in your name. It is a corporate card and all transactions made with it are the responsibility of the Shire of Cuballing.
2. The card is to be used for official expenditure in the performance of official duties for which there is Budget provision. Under no circumstances is it to be used for personal or private purposes.
3. Being in your name, you are responsible for the care and safe keeping of the card and therefore held accountable to the Shire of Cuballing for its proper use.
4. The card is not to be used to withdraw cash even for official functions.
5. Any unauthorised, excessive or unreasonable use of the card will result in an enquiry and appropriate disciplinary action.
6. When using the card, the holder is required to obtain Tax Invoices to support all purchases. A credit card statement or credit card transaction slip is not acceptable as support for purchases. (Only a Tax Invoice allows the Shire to reclaim the GST component of purchases from the Australian Taxation Office). A Tax Invoice should provide a description of the goods or services supplied, the suppliers Australian Business Number and identifies any GST component of the amount paid.
7. When a **Statement** of Account is provided, you are required to certify the correctness of the expenditure and return the **Statement** to the Deputy Chief Executive Officer together with all supporting Tax Invoices and appropriate expense accounts to charge the costs.
8. If the card is lost or stolen, you must immediately notify the National Australia Bank by phone on 1800 033 103 (24 hour service). The Deputy Chief Executive Officer should be notified on the next working day.
9. The card must be returned to the Deputy Chief Executive Officer if you vacate the position either through resignation, retirement or the conclusion of the Service Contract.
10. Please acknowledge the above by signing and returning this statement to the Deputy Chief Executive Officer.

Name _____ Title _____

Signature _____ Date _____

2.10 Fuel Cards

Policy Statement:

~~Shire of Cuballing Corporate Fuel Credit Cards may be used to purchase fuel where it is inappropriate or inconvenient to use the Shire's normal payment systems. issued to the Chief Executive Officer or to authorised purchasing officers as delegated under the powers of Delegation Number F11. The limit per credit card per officer is to be no more than \$10,000.~~

~~The preference should always be to use the Shire's normal payment systems including purchase systems established with local businesses for purchases of fuel. The Local Government Act 1995 does not allow for the issue of Credit Cards to elected members of Local Governments. Councillors are entitled to allowances or the reimbursement of expenses incurred on Council business.~~

Guidelines

Approved Fuel Card Provider

~~The Shire of Cuballing's Fuel Cards are Local Government (Financial Management) Regulation 11(1)(a) requires Local Government to be issued by its local, bulk fuel supplier.~~

~~Authority develop procedures for Approval of Corporate Credit the authorisation and Fuel Cards~~

~~The Chief Executive Officer will approve the issue of all Corporate Credit Cards and Fuel Cards.~~

Issue of Fuel Cards

~~Fuel Cards may be issued to the following members of staff:~~

- ~~1. Chief Executive Officer~~
- ~~2. Deputy Chief Executive Officer~~
- ~~3. Manager Works and Services~~

~~A fuel card may be issued for the specific use of individual vehicle by volunteers or staff when that Shire vehicle is used for official duties.~~

Use of Fuel Cards

~~The use of fuel cards by employees is restricted to fuel purchases only.~~

~~payment of accounts~~ **Objective:**

~~To provide details for the use, allocation, control and safe custody of corporate fuel cards.~~

~~The policy looks to ensure that operational and administrative costs and the risks associated with there is effective security and appropriate authorisation in place for the use of credit cards.~~

~~In accordance with Regulation 13A of the Local Government (Financial Management) Regulations 1996, details of credit card payments will be presented to Council each month.~~

Resolution No: 2020/18
Resolution Date: 18th March 2020

~~card use are minimised while providing cardholders with a convenient method of purchasing goods and services on behalf of the Shire. Amended:~~

2.10 Fuel Cards

Rescind

Resolution No: 9.2.6
 Resolution Date: 21st April 2016
Rescinded:

2.11 Asset Management

Policy Statement:

Council is committed to implementing a systematic asset management methodology in order to apply best case practices across all areas of the local government. Asset maintenance, acquisition and disposal should be managed in accordance with Council's service delivery priorities and ensure long term sustainability.

When considering Asset Management, Council will be guided by the following key principles:

- Prior to purchase, renewal or major works on an Asset, critically consider Council's need and the viability of the expenditure
- Consider "whole life" cost of the Asset and its incorporation into Council's Long Term Financial and Asset Management Plans
- Ensure that Asset Management decisions are financially sustainable for Council's reality
- Consult with community and key stakeholders to ensure that service levels being delivered are as desired
- Ensure all Asset information is up to date to ensure that all planning and decision making is based on accurate information in both the short and long term
- Allocate appropriate resources to ensure that the maximum life is achieved for each asset and represents value for money
- Continually seek opportunities to maximise asset use and value to the community

Objective:

To provide an overall framework to guide the consistent strategic management of Council's Assets. This Policy will be complimented by an Infrastructure Management Plan.

Resolution No: 9.2.6
 Resolution Date: 21st April 2016

2.12 Reserve Fund Interest

Policy Statement:

3.5 Council Meeting Agenda

~~Policy~~ Statement:

No business shall be included on an agenda, or dealt with by Council at a Council meeting, unless accompanied by a written report from the appropriate officer together with a recommendation(s).

1. The Officers' reports are to substantially follow the recommended format in the guide prepared by the Department of Local Government for the Preparation of Agendas & Minutes.
2. The Officers' reports and recommendations are to be included in the minutes of the meeting at which they are presented.
3. ~~It~~ Council agendas will be available for Councillors ~~by 2pm on~~ with the Friday provision of 72 hours notice preceding the Council meeting day.

Matters that require a Council Resolution ~~will~~ must be received not less than ~~ten working~~ 10 days prior to the next Ordinary Council Meeting for inclusion in that Meeting's agenda.

Resolution No: 9.2.6
Resolution Date: 21st April 2016

Amended:

3.6 Use of Council Chambers

Policy Rescind.

Rescinded Statement:

~~The Council Chambers shall be used for Council and Committee meetings and Management Committees of the Council and other times at the discretion of the Shire President or Chief Executive Officer.~~

Resolution No: ~~9.2.6~~
Resolution ~~Date:~~ 21st April 2016.

3.7 Functions upon Retirement of Councillors

~~Policy~~ Statement:

Council will recognise Councillors who have completed at least six years service as a Councillor of the Shire of Cuballing by way of a reception or official dinner.

Should two or more Councillors retire at the same time, a single reception or official dinner will recognise the service of all of the retiring Councillors.

Resolution No: 9.2.6
Resolution Date: 21st April 2016

3.8 Presentations for Elected Member Service

~~Policy Statement:~~

Council will recognise Councillors who have completed service as a Councillor of the Shire of Cuballing by way of an appropriate gift costing up to

1. \$150 for retiring or defeated Councillors who have completed at least six years service; and
2. \$300 for retiring or defeated Councillors who have completed at least ten years service

Upon retirement all Councillors, regardless of length served, shall be presented with their name plate.

Resolution No: 9.2.6
Resolution Date: 21st April 2016

3.9 Council Meetings

~~Policy Statement:~~

~~The Ordinary Council Meetings of the Shire of Cuballing will be held on the third Wednesday of each month, commencing at 2pm.~~

~~No meeting will be held in January~~

~~Resolution No: 2017/133~~

~~Resolution~~ **Rescind.**

~~Rescinded Date: 21st December 2017~~

3.10 Councillor Expenses

~~Policy Statement:~~

1. Where a Councillor is authorised to attend a conference, meeting, course or other legitimate Council business, the Shire of Cuballing will pay for travel costs incurred in attendance. The costs of travel include:
 - in a Councillors vehicle can be reimbursed by Councillors through their quarterly meeting expense claim forms;
 - will be paid directly by Council where specific bookings and/or reservation are required. Examples of this would be travel by airline.
2. Where a Councillor is authorised to attend a conference, meeting, course or other legitimate Council business, the Shire of Cuballing will pay for suitable accommodation. This accommodation:
 - will be at the conference venue where ever possible; and
 - may be jointly used by the partner and/or family of Councillor where there is to be no extra charge for doing so;

3.15 Elected Member, Chief Executive Officer and Employee Attendance at Events Policy

Objective

This policy addresses attendance at any events, including concerts, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the Local Government. The purpose of the policy is to provide transparency about the attendance at events of Elected Members, the Chief Executive Officer (CEO) and other employees.

Statement

The Shire of Cuballing is required under the *Local Government Act 1995* to approve and report on attendance at events for Elected Members and the Chief Executive Officer. The purpose of this policy is to outline the process associated with attendance at an event.

~~This policy addresses attendance at any events, including concerts, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the local government. The purpose of the policy is to provide transparency about the attendance at events of Council members, the Chief Executive Officer (CEO) and other employees.~~

Attendance at an event in accordance with this policy ~~will exclude~~excludes the gift holder from the requirement to disclose a potential conflict of interest if the ticket is above \$300 ~~(inclusive of GST) and the donor has a matter before Council. Any gift received that is \$300 or less~~ (either one gift or cumulative over 12 months from the same donor) also does not need to be disclosed as an interest.

Note:

1. If an Elected Member receives a ticket in their name, in their role as an Elected Member, of \$300 or greater value, they are still required to comply with normal gift disclosure requirements.
- ~~2. In~~
2. While the law permits gifts greater than \$300 to be accepted by the Chief Executive Officer (but not other employees), in their role with the Shire, the Chief Executive Officer and all other employees are prohibited from accepting any gift greater than \$300, unless from the Shire as the organiser of the event or as a gift pursuant to *Section 5.50* of the *Local Government Act 1995* (gratuity on termination).
3. If the Chief Executive Officer or an employee receives a ticket in their name, in their role as an employee, of between \$50 and \$300, they are required to comply with normal gift disclosure requirements and the Code of Conduct regarding notifiable and prohibited gifts.
- ~~4. An event does not include training, which is dealt with separately via Policy 4.19 Conference Expenses – Staff.~~
- ~~5. Nothing in this Policy should be construed as diminishing the role of the Chief executive Officer in approving attendance at activities or events by other employees that in the opinion of the CEO, are appropriate, relevant and beneficial to the Shire of Cuballing and its employees.~~

Definitions

Elected Members includes the Shire President and all Councillors.

District: is defined as the Wheatbelt Region of Western Australia.

In accordance with *Section 5.90A of the Local Government Act 1995* an *event* is defined as a:

- concert;
- conference;
- function;
- sporting event; or
- occasions prescribed by the *Local Government (Administration) Regulations 1996*.

Scope

This policy applies to Elected Members, the Chief Executive Officer and all employees of the Shire of Cuballing ("the Shire") in their capacity as an Elected Member or employees of the Shire.

Policy Statement Elected members, the Chief Executive Officer and employees may occasionally receive tickets or invitations to attend events to represent the Shire to fulfil their leadership roles in the community. The event may be a paid event or a ticket/invitation may be gifted in-kind, or it may be to a free/open invitation event for the community in general.

1. Pre-Approved Events

In order to meet the policy requirements tickets and invitations to events must be received by the Shire (as opposed to in the name of a specific person in their role with the Shire).

Individual tickets and associated hospitality with a dollar value above \$500 (inclusive of GST and if relevant, travel) provided to the Shire are to be referred to Council for determination.

The Shire approves attendance at the following events by Elected Members, the Chief Executive Officer and employees of the Shire:

- a. advocacy lobbying or Ministerial briefings. ~~Only (Elected Members and the Chief Executive Officer are approved for this type of event; only);~~
- b. meetings of clubs or organisations within the Shire of Cuballing;
- c. any free event held within the Shire of Cuballing;
- d. Australian or West Australian Local Government events;
- e. events hosted by Clubs or Not for Profit Organisations within the Shire of Cuballing to which the Shire President, Elected Member, Chief Executive Officer or employee has been officially invited;
- f. Shire of Cuballing hosted ceremonies and functions;
- g. Shire of Cuballing hosted events with employees;
- h. Shire of Cuballing run tournaments or events;
- i. Shire of Cuballing sponsored functions or events;
- j. community art exhibitions;
- k. cultural events/festivals;
- l. events run by a Local, State or Federal Government;
- m. events run by schools and universities within the region of the Shire of Cuballing;

- n. major professional bodies associated with local government at a local, state and federal level;
- o. opening or launch of an event or facility within the Shire of Cuballing;
- p. recognition of Service event's;
- q. RSL events; and
- r. where Shire President, Elected Member or Chief Executive Officer representation has been formally requested.

All Elected Members, the Chief Executive Officer and employees are entitled to attend a pre-approved event.

If there is a fee associated with a pre-approved event, the fee, including the attendance of a partner, will be paid for by the Shire by way of reimbursement, unless the event is a conference or training event in which attendance dealt with under clause 4 of this policy.

In addition to the above pre-approved events, Elected Members may also attend a paid event held within the Shire of Cuballing, to be paid for by the Shire of Cuballing by way of reimbursement, other than the following events:

- a. party political events and fundraisers;
- b. social events;
- c. entertainment events with no link to the Shire of Cuballing; or
- d. events that primarily benefit Elected Members in a personal capacity or in a role other than their role at the Shire of Cuballing.

If there are more Elected Members than tickets provided then the ~~Shire President~~Chief Executive Officer shall allocate the tickets.

2. Approval Process

Where an invitation is received to an event that is not pre-approved, it may be submitted to the CEO for approval prior to the event ~~for approval~~ as follows:

~~events for~~

- The CEO will determine whether to approve all such attendances.
- Where the invitation is to the CEO, the CEO will consult with the Shire President.
- a. • The CEO may be approved by the Deputy Shire President; refer any invitation to Council for decision.
- b. ~~events for Councillors may be approved by the Shire President;~~
- c. ~~events for the Chief Executive Officer may be approved by the Shire President; and~~
- d. ~~events for employees may be approved by the Chief Executive Officer.~~

Where an Elected Member has an event approved through this process and there is a fee associated with the event, ~~then the cost of the event, including for attendance of a partner, is to be paid from the Members Training & Conference allocated budget.~~

Where the Chief Executive Officer or employee has an event approved through this process and there is a fee associated with the event, then the cost of the event is to be paid for out of the Shire's relevant budgeted expenditure.

Considerations for approval of the event include:

- any justification provided by the applicant when the event is submitted for approval;
- the benefit to the Shire of the person attending;
- the budget allocation to Members Training & Conference;
- alignment to the Shire's Strategic Objectives; and

- the number of Shire representatives already approved to attend.

3. Non-Approved Events

Any event that is not pre-approved, is not submitted through an approval process, or is received personally is considered a non-approved event.

- If the event is a free event to the public then no action is required;
- If the event is ticketed and the Elected Member or Chief Executive Officer pays the full ticketed price and does not seek reimbursement then no action is required; and
- If the event is ticketed and the Elected Member or Chief Executive Officer pays a discounted rate, or is provided with a free ticket(s), then the recipient must disclose receipt of the tickets, and any other associated hospitality, within 10 days.

4. Conference Registration, Bookings, Payment and Expenses

Shall be dealt with in avoidance with Council Policies:

- 3.10 Councillor Expenses
- 3.11 Councillor Attendance at Conferences, Seminars or Workshops
- 4.19 Conference Expenses - Staff

5. Dispute Resolution

~~All disputes regarding~~ The CEO is the approval-offinal decision maker in relation to staff attendance at events are to be resolved by. If a Councillor or the Shire President in relation to Elected Members and is dissatisfied with the Chief Executive Officer and the Chief Executive Officer in relation to other employees-CEO's decision, Council may be requested to decide.

Associated Procedures

Organisations that desire attendance at an event by a particular person(s), such as the President, Deputy President, Elected Member, Chief Executive Officer or particular officer of the Shire, should clearly indicate that on the offer, together what is expected of that individual, should they be available, and whether the ticket is transferable to another Shire representative.

Tickets that are provided to the Shire of Cuballing without denotation as to who they are for, will be provided to the Chief Executive Officer and attendance determined by the Chief Executive Officer in liaison with the Shire President, based on relative benefit to the organisation in attending the event, the overall cost in attending the event inclusive of travel or accommodation, availability of representatives, and the expected role of the relevant Elected Member or employee.

Resolution No: 2020/73
Resolution Date: 22nd July 2020

Amended:

3.16 Australian Citizenship Ceremonies

~~Policy~~ Statement:

That with regard to the conduct of Australian Citizenship Ceremonies in the Shire of Cuballing, Council authorises:

1. the Shire President, or the Deputy Shire President and Shire Councillors to Chief Executive Officer will conduct Australian Citizenship Ceremonies in the Shire of Cuballing in line with the instrument of delegation by the Minister for Immigration, Citizenship and Multicultural Affairs;
2. the Chief Executive Officer to determine:
 - a-) the timing and venue of a Australian Citizenship Ceremony in liaison/ _____ consultation with the person to be granted their Australian citizenship; and
 - b-) the authorised person to Shire President conduct the Australian Citizenship Ceremony;
3. in the event that the Shire President is not available at the time or date determined under 2, the Chief Executive Officer will arrange the Deputy Shire President to conduct the ceremony. If the Deputy Shire President is not available at the time or date determined under 2, the Chief Executive Officer will arrange a Shire Councillor to Clause 2, the Chief Executive Officer will conduct the ceremony; and
4. the attire of attendees at Australian Citizenship Ceremonies in the Shire of Cuballing should reflect the significance of the occasion and at least smart casual dress or national/cultural dress is deemed to be acceptable

Resolution No: 2020/111
 Resolution Date: 21st October 2020
Amended:

3.17 Public Question Time – Management

Policy Statement:

Questions Asked Verbally

- 1 Members of the public are invited to ask questions at Council Meetings.
- 2 Questions asked at an ordinary Council meeting can relate to matters that affect the operations of the Shire of Cuballing. Questions asked at a Special Meeting of the Council must relate to the purpose for which the meeting has been called.
- 3 A register will be provided for those persons wanting to ask questions to enter their name. Persons will be requested to come forward in the order in which they are registered, and to give their name and address.
- 4 Persons are encouraged to provide a written copy of their question to allow staff to use this copy in the preparation of the minutes of the meeting.
- 5 Public question time will be limited to two minutes per member of the public, with a limit of two questions per member of the public.
- 6 Statements are not to precede the asking of a question during public question time.

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:**

2.1 Filling Remaining Vacancy on Council

Applicant:	Shire of Cuballing
File Ref. No:	ADM27
Disclosure of Interest:	Nil
Date:	25 January 2024
Author:	CEO- Stan Scott
Attachments:	Nil

NOTE: In accordance with the provisions of Section 5.23 (2)(b) this matter may be considered behind closed doors:

(2)If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —

(b)the personal affairs of any person

The meeting may consider the merits of different potential councillors to be appointed.

Purpose

Council is asked to consider appointing someone to the remaining unfilled position on Council.

Background

Ordinary Election

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.

Extraordinary Election 1 (16 December 2023)

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

There were two candidates for that election, and Cr Steve Sexton was elected.

Extraordinary Election 2 (9 March 2024)

Subsequently, but before the extraordinary election, 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 was required.

The further extraordinary election was scheduled for 9 March 2024, with nominations closing on 25 January 2024. At close of nominations there were no nominations. Section 4.57 of the Act provides that if there are less candidates than vacancies that an Extraordinary Election must be scheduled.

Extraordinary Election 3 (4 May 2024)

The further extraordinary election was scheduled for 4 May 2024, with nominations closing on 21 March 2024. At close of nominations there were no nominations.

Section 4.57 (3) provides that if there are less candidates than vacancies, an extraordinary election must be held, and if there are less candidates than vacancies at the subsequent election Council may appoint someone to fill the vacancy. Council may now take that decision.

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.

4.57. Less candidates than vacancies

- (1) If, at the close of nominations, there are no candidates for the office or offices to be filled at the election, an extraordinary election is to be held to fill the office or offices as if it or they had become vacant on the day after the close of nominations.
- (2) If, at the close of nominations, the number of candidates is less than the number of offices to be filled at the election —
 - (a) the candidate or candidates is or are elected; and
 - (b) an extraordinary election is to be held to fill the remaining office or offices as if it or they had become vacant on the day after the close of nominations.

(3) If, at the close of nominations for an extraordinary election required under subsection (1) or (2) there are no candidates or the number of candidates is less than the number of offices to be filled at the election, the council may appoint* to any unfilled office a person who would be eligible to be a candidate for election to the office and who is willing to accept the appointment.

* *Absolute majority required.*

(4) A person appointed under subsection (3) is to be regarded as having been elected.

Section 4.57 (3) applied to the current vacancy.

Policy Implications - Nil

Financial Implications - Nil

Economic Implication - Nil

Environmental Considerations - Nil

Consultation

The CEO consulted with the Shire President about possible candidates.

Voting Requirements – Absolute Majority

OFFICER'S RECOMMENDATION:

That Council appoints _____ to the current vacancy on Council to serve the balance of the term of office finishing October 2025.

13. NEXT MEETING:

Ordinary Council Meeting, 3.00pm. Wednesday 15 May 2024 at the Shire of Cuballing CWA Hall, Campbell Street, Cuballing

14. CLOSURE OF MEETING: