



murchisonshire

Ancient land under brilliant skies

Ordinary Council Meeting

22 February 2024

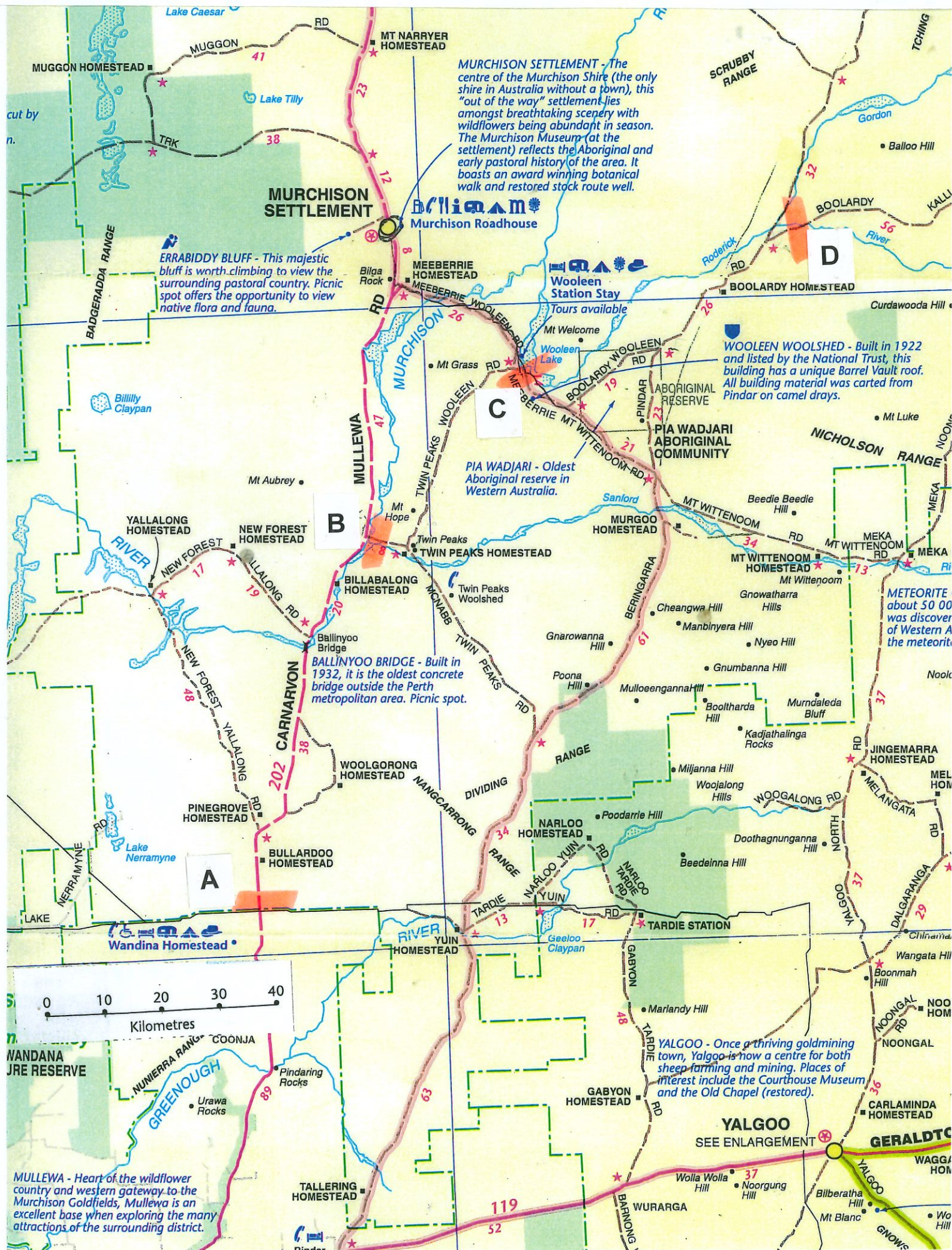
Minutes Attachments

SKA ROUTE

2023-24 Traffic

Traffic Counter Locations

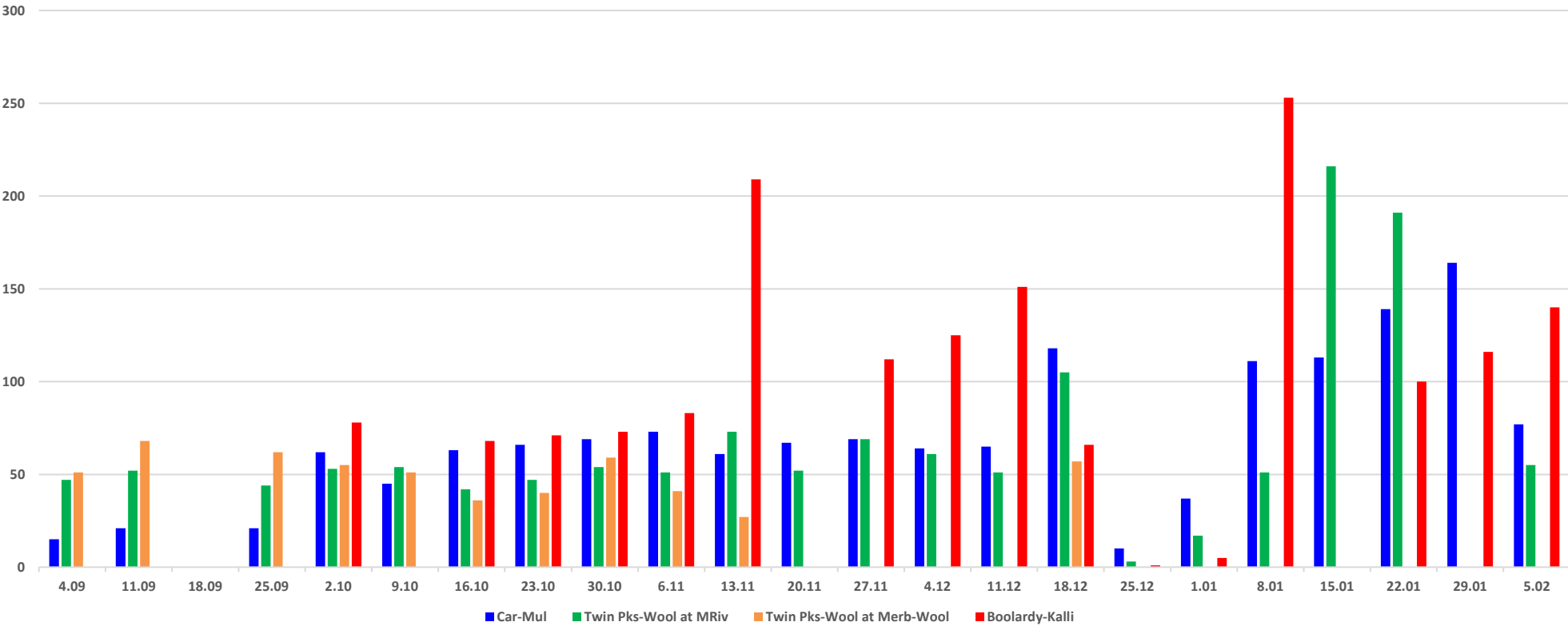
16.1.1 February 2024



SKA Route Traffic

4.09	11.09	18.09	25.09	2.10	9.10	16.10	23.10	30.10	6.11	13.11	20.11	27.11	4.12	11.12	18.12	25.12	1.01	8.01	15.01	22.01	29.01	5.02
WK1	WK2	WK3	WK4	WK5	WK6	WK7	WK8	WK9	WK10	WK11	WK12	WK13	WK14	WK15	WK16	WK17	WK18	WK19	WK20	WK21	WK22	WK23
15	21	0	21	62	45	63	66	69	73	61	67	69	64	65	118	10	37	111	113	139	164	77
47	52	0	44	53	54	42	47	54	51	73	52	69	61	51	105	3	17	51	216	191	0	55
51	68	0	62	55	51	36	40	59	41	27	0	0	0	0	57	0	0	0	0	0	0	0
0	0	0	0	78	0	68	71	73	83	209	0	112	125	151	66	1	5	253	0	100	116	140

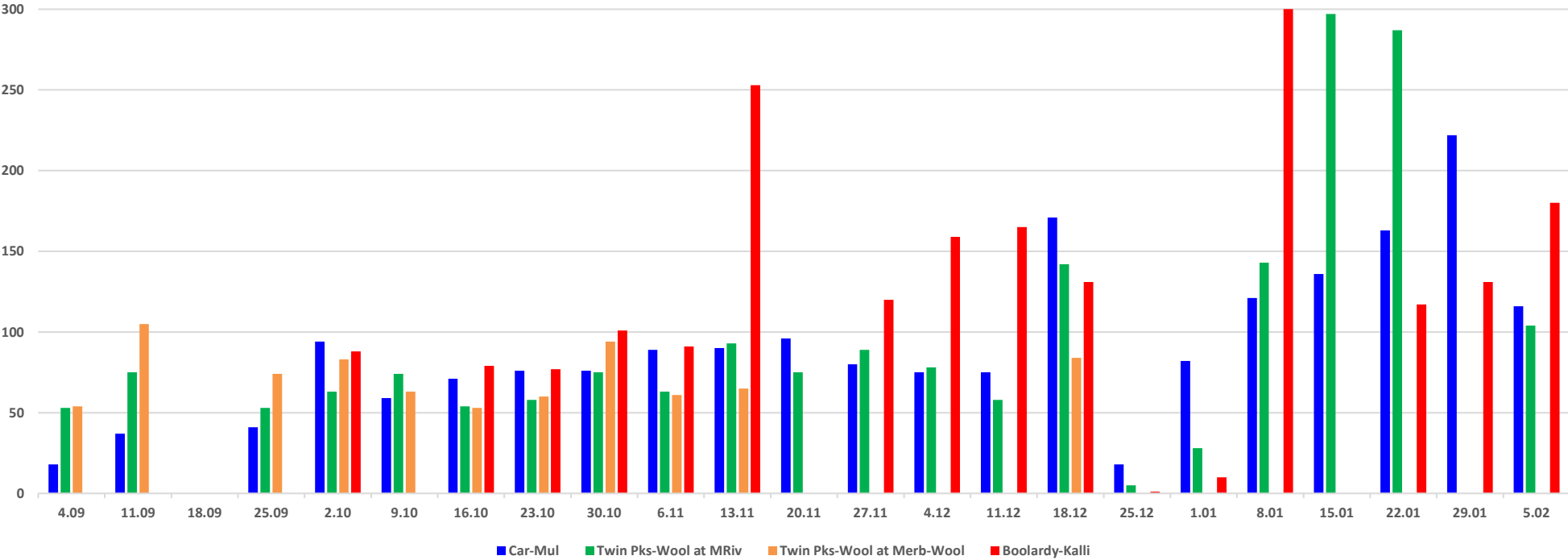
SKA Route Average Weekdays Traffic (veh per day)



SKA Route Traffic

4.09	11.09	18.09	25.09	2.10	9.10	16.10	23.10	30.10	6.11	13.11	20.11	27.11	4.12	11.12	18.12	25.12	1.01	8.01	15.01	22.01	29.01	5.02
WK1	WK2	WK3	WK4	WK5	WK6	WK7	WK8	WK9	WK10	WK11	WK12	WK13	WK14	WK15	WK16	WK17	WK18	WK19	WK20	WK21	WK22	WK23
18	37	0	41	94	59	71	76	76	89	90	96	80	75	75	171	18	82	121	136	163	222	116
53	75	0	53	63	74	54	58	75	63	93	75	89	78	58	142	5	28	143	297	287	0	104
54	105	0	74	83	63	53	60	94	61	65	0	0	0	0	84	0	0	0	0	0	0	0
0	0	0	0	88	0	79	77	101	91	253	0	120	159	165	131	1	10	315	0	117	131	180

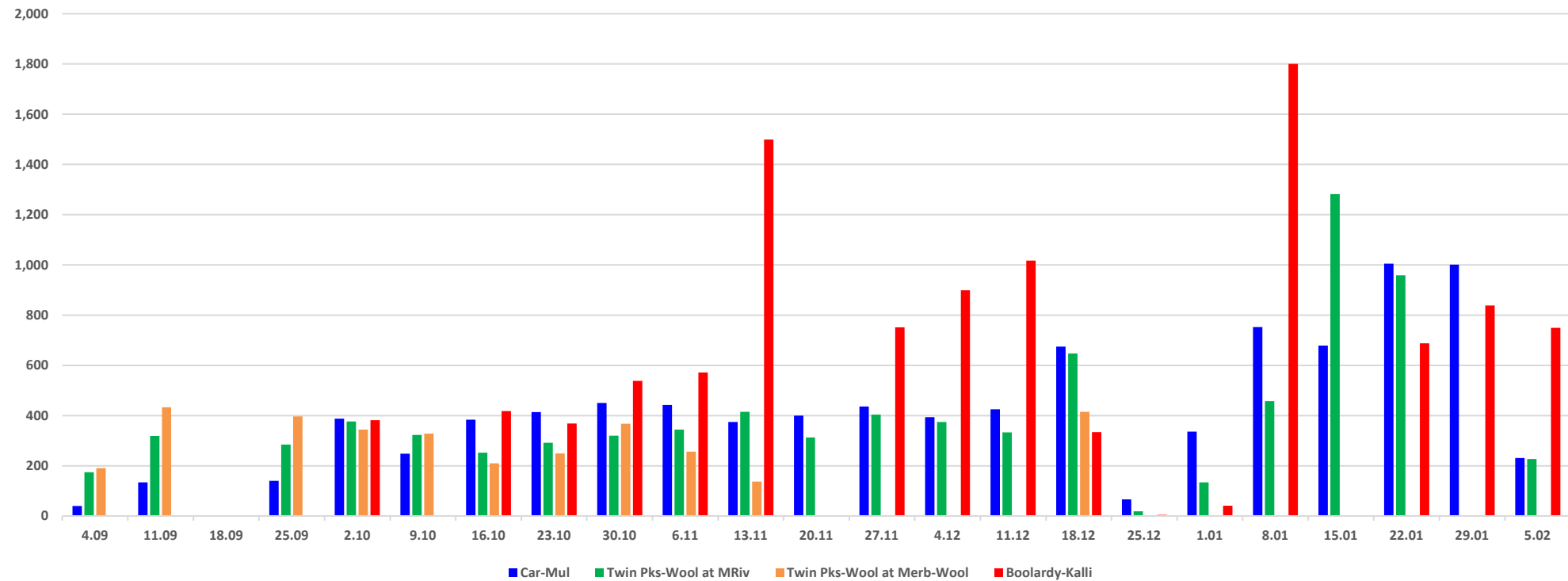
SKA Route Maximum Traffic (veh per day)



SKA Route Traffic

4.09	11.09	18.09	25.09	2.10	9.10	16.10	23.10	30.10	6.11	13.11	20.11	27.11	4.12	11.12	18.12	25.12	1.01	8.01	15.01	22.01	29.01	5.02
WK1	WK2	WK3	WK4	WK5	WK6	WK7	WK8	WK9	WK10	WK11	WK12	WK13	WK14	WK15	WK16	WK17	WK18	WK19	WK20	WK21	WK22	WK23
40	134	0	140	387	248	383	414	450	442	374	400	436	394	425	674	66	336	752	679	1,005	1,001	231
174	319	0	284	376	323	252	291	320	344	415	313	404	374	333	647	19	134	457	1,282	958	0	227
190	433	0	397	344	328	210	249	367	256	137	0	0	0	0	415	0	0	0	0	0	0	0
0	0	0	0	381	0	418	368	538	571	1,499	0	751	899	1,017	334	4	41	1,800	0	688	838	749

SKA Route Weekly Traffic (No's)



MetroCount Traffic Executive Class Speed Matrix

ClassMatrix-11 -- English (ENA)

Datasets:

Site: [1] North of boundary grid SLK 278 **Location A**
Attribute: Carnarvon- Mullewa Rd
Direction: 7 - North bound A>B, South bound B>A. **Lane:** 0
Survey Duration: 12:07 Wednesday, 6 September 2023 => 11:40 Thursday, 8 February 2024,
Zone:
File: 1 0 2024-02-08 1139.EC0 (Plus)
Identifier: CR8439KG MC56-L5 [MC55] (c)Microcom 19Oct04
Algorithm: Factory default axle (v5.08)
Data type: Axle sensors - Paired (Class/Speed/Count)

Profile:

Filter time: 12:08 Wednesday, 6 September 2023 => 11:40 Thursday, 8 February 2024 (154.981)
Included classes: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12
Speed range: 10 - 160 km/h.
Direction: North, East, South, West (bound), P = North, Lane = 0-16
Separation: Headway > 0 sec, Span 0 - 100 metre
Name: Default Profile
Scheme: Vehicle classification (AustRoads94)
Units: Metric (metre, kilometre, m/s, km/h, kg, tonne)
In profile: Vehicles = 9414 / 9479 (99.31%)

Class Speed Matrix

ClassMatrix-11

Site: 1.0.1NS
Description: North of boundary grid SLK 278 **Location A**
Filter time: 12:08 Wednesday, 6 September 2023 => 11:40 Thursday, 8 February 2024
Scheme: Vehicle classification (AustRoads94)
Filter: Cls(1-12) Dir(NESW) Sp(10,160) Headway(>0) Span(0 - 100) Lane(0-16)

km/h	Class												Total	
	SV 1	SVT 2	TB2 3	TB3 4	T4 5	ART3 6	ART4 7	ART5 8	ART6 9	BD 10	DRT 11	TRT 12		
10- 20	28	.	2	2	1	.	.	.	.	1	.	.	34	0.4%
20- 30	9	.	1	1	1	.	.	2	.	1	1	.	16	0.2%
30- 40	6	.	3	1	.	.	.	3	1	2	3	1	20	0.2%
40- 50	21	.	2	2	.	.	.	8	3	2	10	6	54	0.6%
50- 60	39	3	4	5	2	.	1	11	9	3	26	18	121	1.3%
60- 70	108	11	3	5	3	.	2	22	23	2	28	46	253	2.7%
70- 80	463	47	20	17	2	2	7	29	31	4	77	116	815	8.7%
80- 90	1128	118	46	29	8	8	16	12	44	20	146	185	1760	18.7%
90-100	1663	149	159	90	34	17	14	16	169	27	211	103	2652	28.2%
100-110	1454	82	162	18	5	16	12	6	99	10	49	3	1916	20.4%
110-120	876	33	117	7	.	14	.	.	1	1	5	.	1054	11.2%
120-130	342	14	65	2	.	12	.	1	1	.	1	.	438	4.7%
130-140	131	5	32	4	.	2	.	.	.	.	.	.	174	1.8%
140-150	54	1	14	1	.	1	.	.	.	.	.	.	71	0.8%
150-160	28	.	8	.	.	.	.	.	.	.	.	.	36	0.4%
Total	6350	463	638	184	56	72	52	110	381	73	557	478	9414	
	67.5%	4.9%	6.8%	2.0%	0.6%	0.8%	0.6%	1.2%	4.0%	0.8%	5.9%	5.1%		

MetroCount Traffic Executive Class Speed Matrix

ClassMatrix-13 -- English (ENA)

Datasets:

Site: [Twin-Peaks / Wooleen Rd.] Twin-Peaks / Wooleen Rd. East of new crossing. **Location B**
Attribute: SLK 1.22
Direction: 8 - East bound A>B, West bound B>A. **Lane:** 0
Survey Duration: 13:09 Wednesday, 6 September 2023 => 14:20 Thursday, 8 February 2024,
Zone:
File: Twin-Peaks _ Wooleen Rd. 0 2024-02-08 1415.EC0 (Plus)
Identifier: CS052HZW MC56-L5 [MC55] (c)Microcom 19Oct04
Algorithm: Factory default axle (v5.08)
Data type: Axle sensors - Paired (Class/Speed/Count)

Profile:

Filter time: 13:10 Wednesday, 6 September 2023 => 14:20 Thursday, 8 February 2024 (155.049) 1, 2, 3,
Included classes: 4, 5, 6, 7, 8, 9, 10, 11, 12
Speed range: 10 - 160 km/h.
Direction: North, East, South, West (bound), P = East, Lane = 0-16
Separation: Headway > 0 sec, Span 0 - 100 metre
Name: Default Profile
Scheme: Vehicle classification (AustRoads94)
Units: Metric (metre, kilometre, m/s, km/h, kg, tonne)
In profile: Vehicles = 8246 / 8313 (99.19%)

Class Speed Matrix

ClassMatrix-13

Site: Twin-Peaks / Wooleen Rd..0.1EW **Location B**
Description: Twin-Peaks / Wooleen Rd. East of new crossing.
Filter time: 13:10 Wednesday, 6 September 2023 => 14:20 Thursday, 8 February 2024
Scheme: Vehicle classification (AustRoads94)
Filter: Cls(1-12) Dir(NESW) Sp(10,160) Headway(>0) Span(0 - 100) Lane(0-16)

km/h	Class												Total	
	SV 1	SVT 2	TB2 3	TB3 4	T4 5	ART3 6	ART4 7	ART5 8	ART6 9	BD 10	DRT 11	TRT 12		
10- 20	45	.	1	7	2	.	.	.	4	.	.	.	59	0.7%
20- 30	37	.	5	4	5	.	.	1	8	1	2	.	63	0.8%
30- 40	150	1	8	1	1	1	3	.	14	2	3	1	185	2.2%
40- 50	156	7	12	7	2	2	2	1	26	5	26	27	273	3.3%
50- 60	491	10	25	15	9	2	5	13	64	10	87	98	829	10.1%
60- 70	514	19	53	37	11	6	8	12	104	14	174	108	1060	12.9%
70- 80	681	49	123	77	36	4	16	15	121	20	215	70	1427	17.3%
80- 90	760	52	171	69	44	5	32	4	151	22	131	35	1476	17.9%
90-100	794	35	212	58	26	10	12	7	100	5	55	12	1326	16.1%
100-110	547	22	180	33	4	7	3	.	42	2	14	2	856	10.4%
110-120	261	6	136	4	.	3	1	.	1	.	1	.	413	5.0%
120-130	92	.	67	3	.	.	1	.	1	.	.	.	164	2.0%
130-140	25	.	19	1	.	.	.	.	.	.	.	.	45	0.5%
140-150	53	.	10	1	.	.	.	.	.	.	1	.	65	0.8%
150-160	4	.	1	.	.	.	.	.	.	.	.	.	5	0.1%
Total	4610	201	1023	317	140	40	83	53	636	81	709	353	8246	
	55.9%	2.4%	12.4%	3.8%	1.7%	0.5%	1.0%	0.6%	7.7%	1.0%	8.6%	4.3%		

MetroCount Traffic Executive Class Speed Matrix

ClassMatrix-9 -- English (ENA)

Datasets:

Site: [Twin-Peaks/ Wooleen Rd] East of Meeberrie-Wooleen Rd. intersection **Location C**
Attribute: SLK 44.49
Direction: 8 - East bound A>B, West bound B>A. **Lane:** 0
Survey Duration: 14:04 Wednesday, 6 September 2023 => 8:35 Thursday, 23 November 2023,
Zone:
File: Twin-Peaks_ Wooleen Rd 0 2024-02-10 1126.EC0 (Plus)
Identifier: CX64HAG1 MC56-L5 [MC55] (c)Microcom 19Oct04
Algorithm: Factory default axle (v5.08)
Data type: Axle sensors - Paired (Class/Speed/Count)

Profile:

Filter time: 14:05 Wednesday, 6 September 2023 => 8:35 Thursday, 23 November 2023 (77.7713)
Included classes: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12
Speed range: 10 - 160 km/h.
Direction: North, East, South, West (bound), P = East, Lane = 0-16
Separation: Headway > 0 sec, Span 0 - 100 metre
Name: Default Profile
Scheme: Vehicle classification (AustRoads94)
Units: Metric (metre, kilometre, m/s, km/h, kg, tonne)
In profile: Vehicles = 3326 / 3345 (99.43%)

Class Speed Matrix

ClassMatrix-9

Site: Twin-Peaks/ Wooleen Rd.0.1EW **Location C**
Description: East of Meeberrie-Wooleen Rd. intersection
Filter time: 14:05 Wednesday, 6 September 2023 => 8:35 Thursday, 23 November 2023
Scheme: Vehicle classification (AustRoads94)
Filter: Cls(1-12) Dir(NESW) Sp(10,160) Headway(>0) Span(0 - 100) Lane(0-16)

km/h	Class												Total	
	SV 1	SVT 2	TB2 3	TB3 4	T4 5	ART3 6	ART4 7	ART5 8	ART6 9	BD 10	DRT 11	TRT 12		
10- 20	5	.	1	5	4	.	.	2	4	2	5	.	28	0.8%
20- 30	7	.	2	5	.	.	1	1	4	3	8	.	31	0.9%
30- 40	34	10	6	2	.	.	.	3	13	1	10	.	79	2.4%
40- 50	79	43	11	10	5	.	3	1	17	4	21	1	195	5.9%
50- 60	264	64	15	26	9	2	3	10	27	6	63	7	496	14.9%
60- 70	426	69	47	39	26	1	9	11	38	10	74	10	760	22.9%
70- 80	495	44	41	42	10	1	1	9	36	4	72	13	768	23.1%
80- 90	390	28	27	43	2	.	3	1	20	3	30	3	550	16.5%
90-100	182	5	23	26	1	2	2	1	5	.	11	1	259	7.8%
100-110	84	2	6	14	.	.	.	.	.	.	1	1	108	3.2%
110-120	29	.	6	3	.	1	.	.	.	.	.	.	39	1.2%
120-130	3	.	2	2	.	.	.	.	.	.	.	.	7	0.2%
130-140	1	.	4	1	.	.	.	.	.	.	.	.	6	0.2%
140-150	.	.	.	.	.	.	.	.	.	.	.	.	0	0.0%
150-160	.	.	.	.	.	.	.	.	.	.	.	.	0	0.0%
Total	1999	265	191	218	57	7	22	39	164	33	295	36	3326	
	60.1%	8.0%	5.7%	6.6%	1.7%	0.2%	0.7%	1.2%	4.9%	1.0%	8.9%	1.1%		

MetroCount Traffic Executive Class Speed Matrix

ClassMatrix-7 -- English (ENA)

Datasets:

Site: [Boolardy-Kalli Rd.] **Location D**
Attribute: SLK 6.43
Direction: 6 - West bound A>B, East bound B>A. **Lane:** 0
Survey Duration: 9:47 Wednesday, 11 October 2023 => 10:24 Saturday, 10 February 2024,
Zone:
File: Boolardy-Kalli Rd. 0 2024-02-10 1024.EC0 (Plus)
Identifier: BW70YT6T MC56-L5 [MC55] (c)Microcom 19Oct04
Algorithm: Factory default axle (v5.08)
Data type: Axle sensors - Paired (Class/Speed/Count)

Profile:

Filter time: 9:48 Wednesday, 11 October 2023 => 10:24 Saturday, 10 February 2024 (122.025)
Included classes: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12
Speed range: 10 - 160 km/h.
Direction: North, East, South, West (bound), P = East, Lane = 0-16
Separation: Headway > 0 sec, Span 0 - 100 metre
Name: Default Profile
Scheme: Vehicle classification (AustRoads94)
Units: Metric (metre, kilometre, m/s, km/h, kg, tonne)
In profile: Vehicles = 11047 / 11076 (99.74%)

Class Speed Matrix

ClassMatrix-7

Site:

Boolardy-Kalli Rd..0.1WE **Location D**

Description:

Filter time:

9:48 Wednesday, 11 October 2023 => 10:24 Saturday, 10 February 2024

Scheme:

Vehicle classification (AustRoads94)

Filter:

Cls(1-12) Dir(NESW) Sp(10,160) Headway(>0) Span(0 - 100) Lane(0-16)

km/h	Class												Total	
	SV 1	SVT 2	TB2 3	TB3 4	T4 5	ART3 6	ART4 7	ART5 8	ART6 9	BD 10	DRT 11	TRT 12		
10- 20	7	.	2	5	2	.	.	.	.	.	1	.	17	0.2%
20- 30	18	1	6	11	.	.	.	.	5	2	7	.	50	0.5%
30- 40	27	1	17	40	1	.	1	.	13	1	8	.	109	1.0%
40- 50	99	8	39	149	9	.	4	1	59	14	15	.	397	3.6%
50- 60	517	15	94	467	49	.	1	5	153	14	38	1	1354	12.3%
60- 70	1505	53	192	592	81	.	.	5	148	11	17	1	2605	23.6%
70- 80	2737	54	255	247	19	.	.	5	54	5	4	1	3381	30.6%
80- 90	1932	29	86	66	.	.	.	3	13	.	.	.	2129	19.3%
90-100	695	7	40	12	.	1	.	.	3	1	.	.	759	6.9%
100-110	181	1	18	6	.	.	.	.	.	.	.	.	206	1.9%
110-120	31	.	1	1	.	.	.	.	.	.	.	.	33	0.3%
120-130	6	.	.	.	.	.	.	.	.	.	.	.	6	0.1%
130-140	.	.	.	1	.	.	.	.	.	.	.	.	1	0.0%
140-150	.	.	.	.	.	.	.	.	.	.	.	.	0	0.0%
150-160	.	.	.	.	.	.	.	.	.	.	.	.	0	0.0%
Total	7755	169	750	1597	161	1	6	19	448	48	90	3	11047	
	70.2%	1.5%	6.8%	14.5%	1.5%	0.0%	0.1%	0.2%	4.1%	0.4%	0.8%	0.0%		



murchisonshire

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SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT

For the Period Ending 31 December 2023

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 December 2023
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General

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Compilation Report

To the Council

Shire of Murchison

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Murchison, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Murchison and the purpose identified above. We do not accept responsibility to any other person for the content of the report.

Travis Bate
Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 14th February 2024

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 December 2023
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 December 2023 of \$2,437,211

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Beri-Pindar Rd - Resheet Incl Floodway Sections	99%	623,448	311,724	521,894
Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen vari	49%	2,291,451	1,145,718	1,118,913
Community Swimming Pool	68%	1,050,000	525,000	-
SKA Route General Construction Works	90%	3,045,854	1,522,926	2,749,201
Improvements To drinking Water reticulation	0%	450,000	225,000	94,127
	63%	7,010,754	3,505,368	4,390,008
Grants, Subsidies and Contributions				
Grants, subsidies and contributions	13%	5,504,585	5,205,080	736,646
Capital grants, subsidies and contributions	53%	5,800,331	2,756,278	3,086,221
	34%	11,304,916	7,961,358	3,822,866
Rates Levied				
	69%	3,261,265	1,995,727	2,253,108

% - Compares current YTD actuals to the Annual Budget

Financial Position

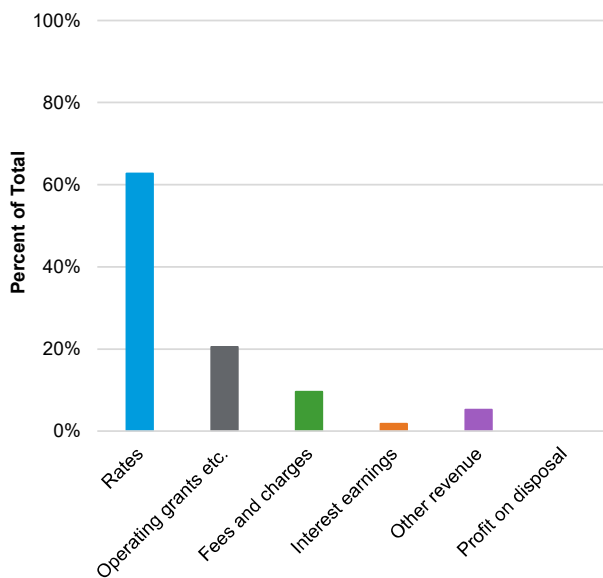
Account	Difference to Prior Year %	Current Year 31 Dec 23 \$	Prior Year 31 Dec 22 \$
Adjusted net current assets	(866%)	2,437,210	(281,377)
Cash and equivalent - unrestricted	274%	3,241,942	1,182,468
Cash and equivalent - restricted	0%	6,572,391	7,657,205
Receivables - rates	124%	127,013	102,331
Receivables - other	31%	5,085	16,193
Payables	63%	1,539,000	2,425,808

% - Compares current YTD actuals to prior year actuals

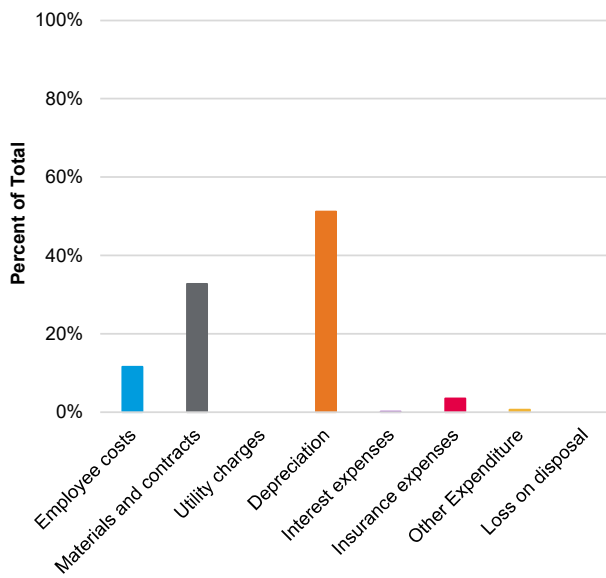
SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 December 2023
SUMMARY GRAPHS

17.2.1 February 2024

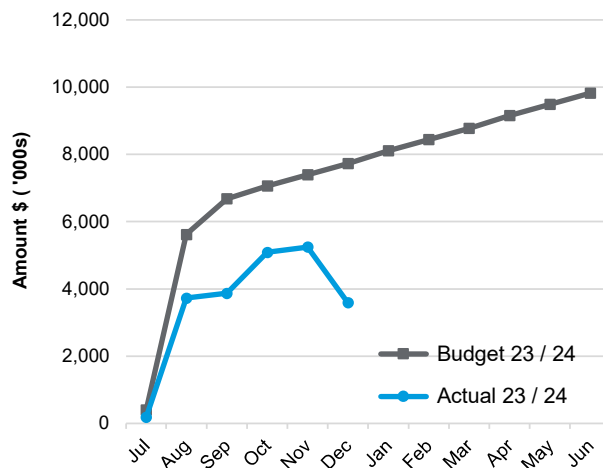
Operating Income



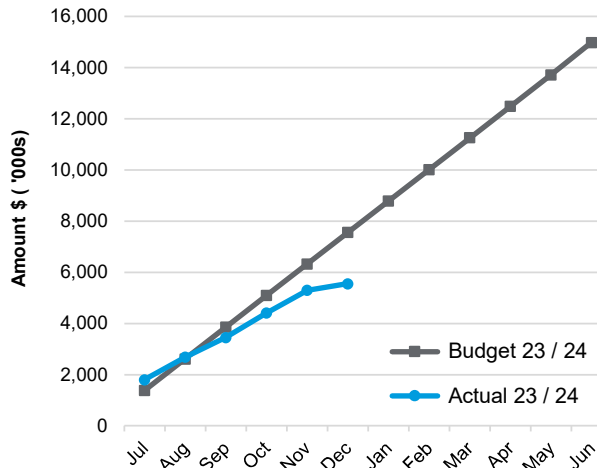
Operating Expenditure



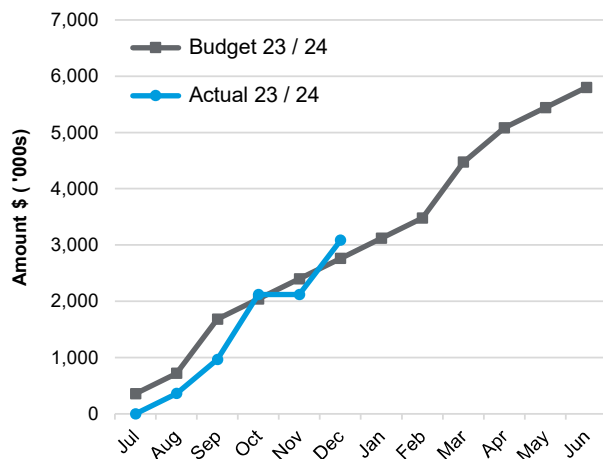
Operating Revenues



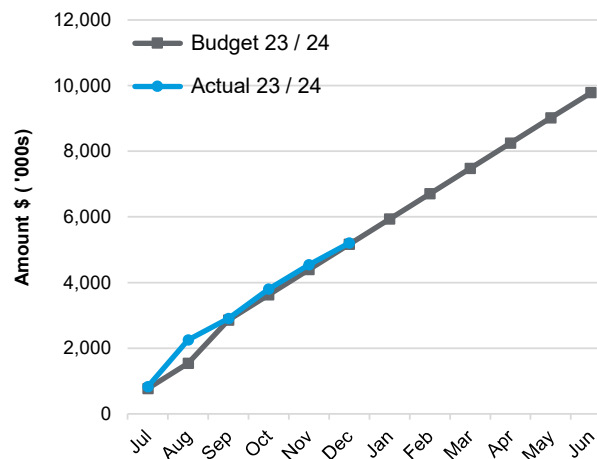
Operating Expenses



Capital Revenues - Investing



Capital Expenses



SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 2023

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue from Operating Activities							
Rates	10	3,261,265	1,995,727	2,253,108	257,381	13%	▲
Grants, subsidies and contributions	12(a)	5,504,585	5,205,080	736,646	(4,468,434)	(86%)	▼
Fees and charges		586,958	293,460	345,200	51,740	18%	▲
Interest earnings		88,100	43,125	66,093	22,968	53%	▲
Other revenue		378,701	189,462	187,712	(1,750)	(1%)	
Profit on disposal of assets	8	-	-	-	-		
		9,819,610	7,726,854	3,588,759			
Expenditure from Operating Activities							
Employee costs		(1,362,949)	(709,693)	(643,883)	65,810	9%	
Materials and contracts		(7,821,231)	(3,925,714)	(1,818,707)	2,107,007	54%	▲
Depreciation on non-current assets		(5,400,126)	(2,699,952)	(2,844,671)	(144,719)	(5%)	
Finance cost		(44,738)	(17,281)	(10,349)	6,932	40%	
Insurance expenses		(188,949)	(148,678)	(197,357)	(48,679)	(33%)	▼
Other expenditure		(160,373)	(72,672)	(38,410)	34,262	47%	▲
Loss on disposal of assets	8	-	-	-	-		
		(14,978,366)	(7,573,990)	(5,553,378)			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		5,400,126	2,699,952	2,844,671			
(Profit) / loss on asset disposal		-	-	-			
Net Amount from Operating Activities		241,370	2,852,816	880,052			
Investing Activities							
Inflows from Investing Activities							
Capital grants, subsidies and contributions	12(b)	5,800,331	2,756,278	3,086,221	329,943	12%	▲
Proceeds from disposal of assets	8	100,000	41,667	-	(41,667)	(100%)	▼
		5,900,331	2,797,945	3,086,221			
Outflows from Investing Activities							
Land and buildings	9(a)	(567,500)	(283,740)	(27,972)	255,768	90%	▲
Plant and equipment	9(c)	(543,000)	(543,000)	(369,183)	173,817	32%	▲
Furniture and equipment	9(b)	(91,500)	(45,744)	(28,174)	17,570	38%	▲
Infrastructure - roads	9(d)	(6,331,117)	(3,165,528)	(4,557,405)	(1,391,877)	(44%)	▼
Infrastructure - other	9(e)	(2,250,000)	(1,124,988)	(225,077)	899,911	80%	
		(9,783,117)	(5,163,000)	(5,207,811)			
Net Amount from Investing Activities		(3,882,786)	(2,365,055)	(2,121,590)			
Financing Activities							
Inflows from Financing Activities							
Transfer from reserves	7	6,327,983	4,684,983	4,684,983	-	0%	
		6,327,983	4,684,983	4,684,983			
Outflows from Financing Activities							
Repayment of debentures	11(a)	(189,033)	(94,083)	(94,083)	(0)	(0%)	
Transfer to reserves	7	(2,972,301)	(1,581,383)	(1,581,383)	0	0%	
		(3,161,334)	(1,675,466)	(1,675,466)			
Net Amount from Financing Activities		3,166,649	3,009,517	3,009,517			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
Amount attributable to operating activities	3	508,088	508,088	669,232			
Amount attributable to investing activities		241,370	2,852,816	880,052			
Amount attributable to investing activities		(3,882,786)	(2,365,055)	(2,121,590)			
Amount attributable to financing activities		3,166,649	3,009,517	3,009,517			
Closing Surplus / (Deficit)	3	33,321	4,005,366	2,437,211			

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 2023
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue from Operating Activities						
Governance		45,469	22,734	16,535	(6,199)	(27%)
General purpose funding		3,556,858	2,142,762	2,424,376	281,614	13%
Law, order and public safety		19,567	19,058	10,428	(8,630)	(45%)
Housing		-	-	8,768	8,768	
Recreation and culture		9,350	4,626	2,995	(1,631)	(35%)
Transport		5,158,007	5,022,520	565,222	(4,457,298)	(89%)
Economic services		945,358	472,656	505,800	33,144	7%
Other property and services		85,000	42,498	54,635	12,137	29%
		9,819,610	7,726,854	3,588,759		
Expenditure from Operating Activities						
Governance		(888,938)	(510,055)	(347,960)	162,095	32%
General purpose funding		(14,122)	(7,050)	(23,274)	(16,224)	(230%)
Law, order and public safety		(81,961)	(43,061)	(38,279)	4,782	11%
Health		(37,904)	(18,918)	(29,288)	(10,370)	(55%)
Education and welfare		(10,357)	(3,300)	(70)	3,230	98%
Housing		(86,790)	(43,098)	(53,164)	(10,066)	(23%)
Community amenities		(180,489)	(82,620)	(81,116)	1,504	2%
Recreation and culture		(419,281)	(209,466)	(183,157)	26,309	13%
Transport		(11,057,300)	(5,531,366)	(3,749,637)	1,781,729	32%
Economic services		(2,122,234)	(1,060,818)	(999,018)	61,800	6%
Other property and services		(78,990)	(64,238)	(48,416)	15,822	25%
		(14,978,366)	(7,573,990)	(5,553,378)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		5,400,126	2,699,952	2,844,671		
Movement in Employee Benefits		-	-	-		
(Profit) / loss on asset disposal	8	-	-	-		
Net Amount from Operating Activities		241,370	2,852,816	880,053		
Investing Activities						
Inflows from Investing Activities						
Capital grants, subsidies and contribution	12(b)	5,800,331	2,756,278	3,086,221	329,943	12%
Proceeds from disposal of assets	8	100,000	41,667	-	(41,667)	(100%)
		5,900,331	2,797,945	3,086,221		
Outflows from Investing Activities						
Land and buildings	9(a)	(567,500)	(283,740)	(27,972)	255,768	90%
Plant and equipment	9(c)	(543,000)	(543,000)	(369,183)	173,817	32%
Furniture and equipment	9(b)	(91,500)	(45,744)	(28,174)	17,570	38%
Infrastructure - roads	9(d)	(6,331,117)	(3,165,528)	(4,557,405)	(1,391,877)	(44%)
Infrastructure - other	9(e)	(2,250,000)	(1,124,988)	(225,077)	899,911	80%
		(9,783,117)	(5,163,000)	(5,207,811)		
Net Amount from Investing Activities		(3,882,786)	(2,365,055)	(2,121,590)		
Financing Activities						
Inflows from Financing Activities						
Proceeds from New Loans	11(c)	-	-	-	-	
Proceeds from self supporting loans	11(b)	-	-	-	-	
Proceeds from long term borrowings	11(a)	-	-	-	-	
Transfer from reserves	7	6,327,983	4,684,983	4,684,983	-	0%
		6,327,983	4,684,983	4,684,983		
Outflows from Financing Activities						
Repayment of debentures	11(a)	(189,033)	(94,083)	(94,083)	(0)	(0%)
Transfer to reserves	7	(2,972,301)	(1,581,383)	(1,581,383)	0	0%
		(3,161,334)	(1,675,466)	(1,675,466)		
Net Amount from Financing Activities		3,166,649	3,009,517	3,009,517		
Movement in Surplus or Deficit						
Opening Funding Surplus / (Deficit)	3	508,088	508,088	669,232		
Amount attributable to operating activities		241,370	2,852,816	880,053		
Amount attributable to investing activities		(3,882,786)	(2,365,055)	(2,121,590)		
Amount attributable to financing activities		3,166,649	3,009,517	3,009,517		
Closing Funding Surplus / (Deficit)	3	33,321	4,005,366	2,437,211		

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL POSITION
For the Period Ending 31 December 2023

	<u>NOTE</u>	<u>FY 2024</u> <u>31 December 2023</u>	<u>FY 2023</u> <u>30 June 2023</u>
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	4	9,814,332	10,542,523
Trade and other receivables	5	251,111	301,632
Inventories		315,816	230,472
Other assets	7	0	1,752,976
TOTAL CURRENT ASSETS		10,381,260	12,827,603
NON-CURRENT ASSETS			
Other financial assets		20,372	20,372
Property, plant and equipment	9	13,260,320	13,172,851
Infrastructure	9	93,868,258	91,592,587
TOTAL NON-CURRENT ASSETS		107,148,950	104,785,810
TOTAL ASSETS		117,530,210	117,613,413
CURRENT LIABILITIES			
Trade and other payables	14	1,377,179	1,443,082
Other liabilities		0	1,044,818
Borrowings	11(a)	190,774	189,033
Employee related provisions		246,429	246,429
TOTAL CURRENT LIABILITIES		1,814,381	2,923,361
NON-CURRENT LIABILITIES			
Borrowings	11(a)	1,438,014	1,533,838
Employee related provisions		60,087	60,087
TOTAL NON-CURRENT LIABILITIES		1,498,101	1,593,925
TOTAL LIABILITIES		3,312,482	4,517,286
NET ASSETS		114,217,728	113,096,127
EQUITY			
Retained surplus		29,813,598	26,547,831
Reserve accounts	7	4,989,061	7,133,228
Revaluation surplus		79,415,068	79,415,068
TOTAL EQUITY		114,217,728	113,096,127

SHIRE OF MURCHISON

STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 31 December 2023

CAPITAL ACQUISITIONS AND FUNDING

		Annual Budget	YTD Actual Total
Asset Group	Note	\$	\$
Land and buildings	9(a)	567,500	27,972
Plant and equipment	9(c)	543,000	369,183
Furniture and equipment	9(b)	91,500	28,174
Infrastructure - roads	9(d)	6,331,117	4,557,405
Infrastructure - other	9(e)	2,250,000	225,077
Total Capital Expenditure		9,783,117	5,207,811

Capital Acquisitions Funded by:

Capital grants and contributions	5,800,331	3,086,221
Borrowings	-	-
Other (disposals and c/fwd)	100,000	-
Council contribution - from reserves	1,643,000	-
Council contribution - operations	2,239,786	2,121,590
Total Capital Acquisitions Funding	9,783,117	5,207,811

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2023

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Murchison for the 2023/24 year is \$10,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated. The Adopted Budget is used in the report until superseded by the Budget Review.

Preparation

Prepared by: Bertus Lochner
 Reviewed by: Travis Bate
 Date prepared: 14 Feb 24

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the cash flow statement and rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

SHIRE OF MURCHISON**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 December 2023****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(d) Goods and Services Tax (GST)**

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

Receivables and payables are stated inclusive of GST 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.

(e) Superannuation

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

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

(g) Financial Assets at Amortised Cost

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

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

(h) Inventories**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs related to completion and its sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Trade and Other Receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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.

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

(i) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

Major depreciation periods used for each class of depreciable asset are:

Asset Class	Useful life
Buildings & Improvements	7 to 90 years
Furniture and equipment	3 to 25 years
Plant and equipment	5 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	12 years
seal	10 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	45 years
Footpaths	10 years
Culverts	60 years
Signs	20 years
Stock Grids	80 years
Floodways	21 years
Water supply piping and drainage systems	75 years
Bridges	80 years

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are 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.

(m) Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

(n) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

(p) Provisions

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

SHIRE OF MURCHISON**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 December 2023****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(q) Contract Liabilities**

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

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

(r) Current and Non-current Classification

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

(p) Nature or Type Classifications**Rates**

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

Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not capital grants.

Capital Grants, Subsidies and Contributions

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

Revenue from Contracts with Customers

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

Profit on Asset Disposal

Gain on the disposal of assets including gains on the disposal of long term investments.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(p) Nature or Type Classifications (Continued)

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Finance Cost

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

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes, donations and subsidies made to community groups.

SHIRE OF MURCHISON**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 December 2023****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(q) Program Classifications (Function / Activity)**

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

GOVERNANCE

Administration and operation of facilities and services to members of Council. Other costs that relate to the task of assisting elected members and electors on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

Monitor health control standards within the community, provide support and assistance with airstrips to enable all residents access to the Royal Flying Doctor for regular and emergency health services.

EDUCATION AND WELFARE

Support of education facilities within the Shire and of any external resources necessary to assist with education programmes for all residents.

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

Provide a library and museum and operation there of. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.

TRANSPORT

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement airstrip.

ECONOMIC SERVICES

Building control, provision of power and water supplies. Supply and maintenance of television re-broadcasting installation. Provision of radio communication. Maintenance of caravan park. Vermin control and area promotion.

OTHER PROPERTY AND SERVICES

Private works operations, plant repairs and operation costs.

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy (Continued)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Roadhouse fuel & kiosk sales.	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council policy & annual fees and charges review, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

2. EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2023/24 year is \$10,000 and 10%.

Nature or Type	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Operating Revenues					
Rates	257,381	13%	▲	Timing	Budget profile timing issue. Misc mining licences back rates and annual rates pending.
Grants, Subsidies and Contributions	(4,468,434)	(86%)	▼	Timing	Main contribution to difference relates to flood damage timing of claims opposed to budget profile. Contract asset adjustments made for prior year income received in current year. Additional \$220K local government contribution raised on AGRN951 claim 14.
Fees and Charges	51,740	18%	▲	Timing	Mostly related to Roadhouse Fuel Sales which are \$49,000 over budget.
Interest earnings	22,968	53%	▲	Timing	Timing of quarterly earnings on Term Deposit Reserve bank account.
Capital Operating Grants, Subsidies and Contributions	329,943	12%	▲	Timing	Relates to timing of budget profile, refer note 12 for breakdown.

Operating Expense

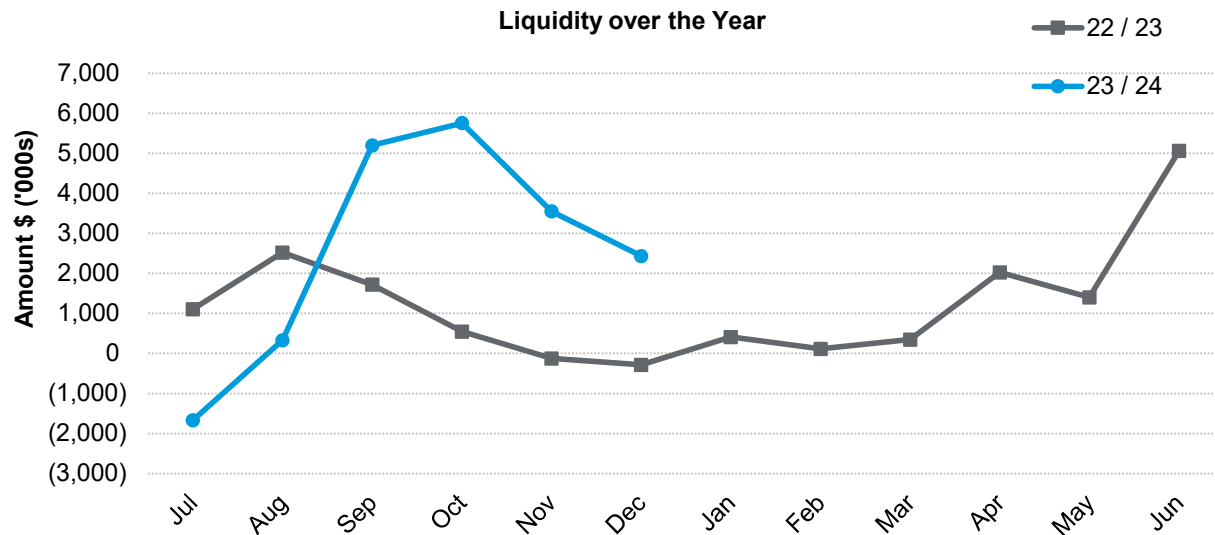
Materials and contracts	2,107,007	54%	▲	Timing	Mainly due to timing of Flood Damage works on rain events March 2022 and February 2021.
Insurance Expenses	(48,679)	(33%)	▼	Timing	Timing of budget profile. Annual insurance cost expensed, to normalise as the year progresses.
Other expenditure	34,262	47%	▲	Timing	Timing differences in relation to Council- and general office expenditure, should normalise towards end of the year.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 2023

17.2.1 February 2024

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Dec 23 \$	Prior Year Closing 30 Jun 23 \$	This Time Last Year 31 Dec 22 \$
Current Assets				
Cash unrestricted	4	3,241,942	866,532	1,182,468
Cash restricted	4	6,572,391	9,675,991	7,657,205
Receivables - rates	6(a)	127,013	(21,870)	102,331
Receivables - sundry	6(b)	5,085	87,289	16,193
Receivables - other		98,355	162,366	329,205
Provision for doubtful debts		(8,295)	(8,295)	(16,493)
Contract assets		-	1,752,976	182,020
Inventories		315,816	230,472	161,398
Total Current Assets		10,352,307	12,745,460	9,614,327
Current Liabilities				
Payables - sundry		(884,862)	(237,916)	(1,317,960)
Payables - other		116,118	87,277	(119,528)
PAYG Tax withheld		(27,390)	(50,303)	
Accrued salaries and wages		-	(47,726)	
Accrued expenses		(38,750)	(595,541)	
Trust Liability		(355,982)	(353,351)	
Deposits and bonds		(157,360)	(157,860)	(423,838)
Contract liabilities		-	(1,044,818)	(377,174)
Loan liabilities	11(a)	(190,774)	(194,552)	(187,308)
Total Payables		(1,539,000)	(2,594,790)	(2,425,808)
Provisions		(246,429)	(246,429)	(183,760)
Total Current Liabilities		(1,785,429)	(2,841,218)	(2,609,568)
Less: cash reserves	7	(6,572,391)	(9,675,991)	(7,657,205)
Less: movement in provisions (non current)		246,429	246,429	183,760
Add: Loan principal (current)		196,293	194,552	187,308
Net Funding Position - Surplus / (Deficit)		2,437,210	669,232	(281,377)



SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2023

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
Cash					%	
Murchison Community Fund	356,031		356,031	Westpac	Variable	N/A
Municipal	2,365,740		2,365,740	Westpac	Variable	N/A
Cash On Hand	500		500	Cash on hand	Nil	N/A
Muni Short Term Investment	155,062		155,062	Westpac	Variable	N/A
Roadhouse	357,201		357,201	Westpac	Variable	N/A
CSIRO	7,407		7,407	Westpac	Variable	N/A
Reserve Funds		6,572,391	6,572,391	Westpac	Variable	N/A
Total Cash and Financial Assets	3,241,942	6,572,391	9,814,332			

5. TRUST FUND

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

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2023

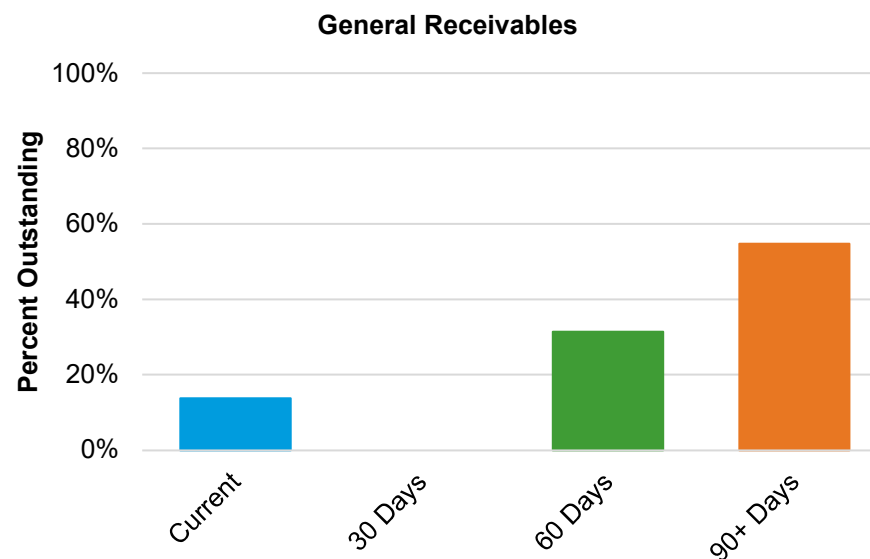
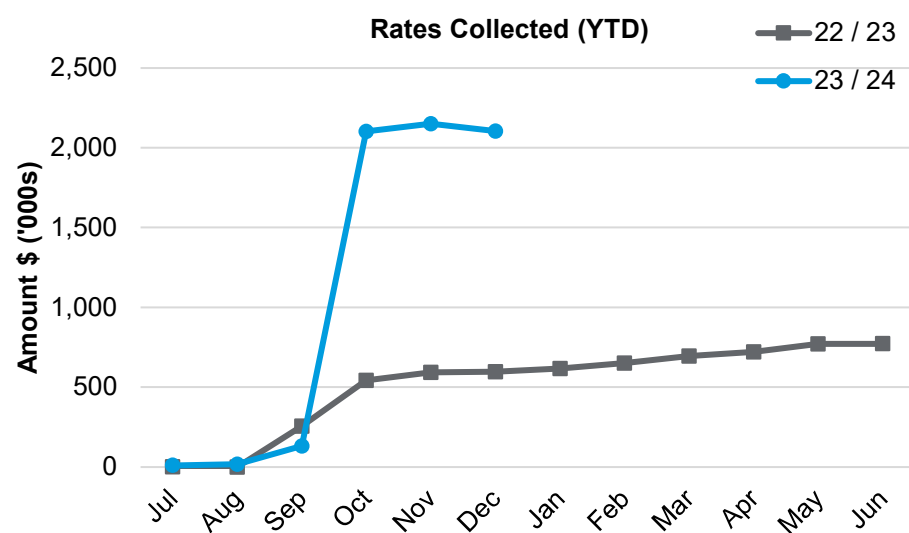
6. RECEIVABLES

(a) Rates Receivable

	31 Dec 23
	\$
Rates receivables	127,013
Total Rates Receivable Outstanding	127,013
Closing balances - prior year	(21,870)
Rates levied this year	2,253,108
Closing balances - current month	(127,013)
Total Rates Collected to Date	2,104,225

(b) General Receivables

	31 Dec 23
	\$
Current	700
30 Days	-
60 Days	1,600
90+ Days	2,785
Total General Receivables Outstanding	5,085



Comments / Notes

Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF MURCHISON

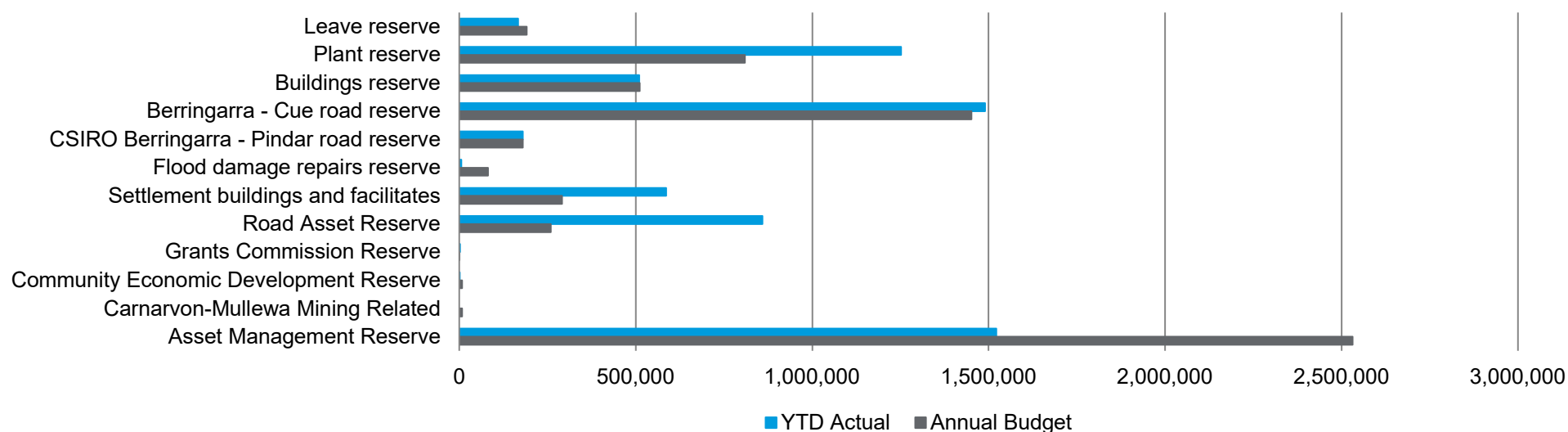
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2023

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual			
	Balance 01 Jul 23 \$	Transfers from \$	Transfer to \$	Balance 30 Jun 24 \$	Balance 01 Jul 23 \$	Transfers from \$	Transfer to \$	Balance 31 Dec 23 \$
Reserve Name								
Leave reserve	164,992	-	25,844	190,836	164,992	-	1,154	166,146
Plant reserve	1,251,758	(443,000)	-	808,758	1,251,758	-	-	1,251,758
Buildings reserve	505,854	-	5,325	511,179	505,854	-	3,541	509,395
Berringarra - Cue road reserve	1,441,587	-	10,000	1,451,587	1,441,587	-	48,279	1,489,866
CSIRO Berringarra - Pindar road res	178,214	-	1,875	180,089	178,214	-	1,247	179,461
Flood damage repairs reserve	5,968	-	75,000	80,968	5,968	-	-	5,968
Settlement buildings and facilitates	581,775	(600,000)	308,961	290,736	581,775	-	3,924	585,699
Road Asset Reserve	858,912	(600,000)	-	258,912	858,912	-	-	858,912
Grants Commission Reserve	4,685,590	(4,684,983)	-	607	4,685,590	(4,684,983)	1,400	2,007
Community Economic Development	1,335	-	6,720	8,055	1,335	-	6	1,341
Carnarvon-Mullewa Mining Related	-	-	7,500	7,500	-	-	-	-
Asset Management Reserve	-	-	2,531,076	2,531,076	-	-	1,521,832	1,521,832
Total Cash Backed Reserves	9,675,985	(6,327,983)	2,972,301	6,320,303	9,675,985	(4,684,983)	1,581,383	6,572,385

Annual Budget v YTD Actual



SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 2023

17.2.1 February 2024

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Plant and Equipment	100,000	100,000	-	-
Total Disposal of Assets	100,000	100,000	-	-
				<hr/>
Total Profit or (Loss)				<hr/> <hr/> -

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Other Property & Services				
Motor Vehicle				
	-	-	-	-
				-
				-
				-
Total Disposal of Assets	-	-	-	-
				<hr/>
Total Profit or (Loss)				<hr/> <hr/> -

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 2023

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Community Amenities					
Container Deposit Shed	10,000	4,998	-	4,998	0%
Economic Services					
Tour Area Prom Buildings & Improvements	507,500	253,746	27,972	225,774	6%
Tour Area Prom Infrastructure	50,000	24,996	-	24,996	0%
Total Land and Buildings	567,500	283,740	27,972	255,768	

(b) Furniture & Equipment

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Housing					
Staff Housing Furniture & Equipment	3,000	1,500	2,693	(1,193)	100%
Economic Services					
Cap Ex Point Of Sale System Roadhouse	25,000	12,498	-	12,498	0%
Capex - Washing Machines	22,000	10,998	20,945	(9,947)	95%
Roadhouse Appliances	16,000	7,998	4,536	3,462	28%
Roadhouse Furniture	10,500	5,250	-	5,250	0%
Tour Area & Prom Buildings & Improvements	15,000	7,500	-	7,500	0%
Total Furniture & Equipment	91,500	45,744	28,174	17,570	

(c) Plant and Equipment

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport					
Road Plant Purchases	543,000	543,000	369,183	173,817	68%
Total Plant and Equipment	543,000	543,000	369,183	173,817	

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
Beri-Pindar Rd Wreath Flower Works		-	-	30,086	(30,086)	
Beri-Pindar Rd - Resheet Incl Floodway Sections		623,448	311,724	521,894	(210,170)	100%
Carn-Mul Rd - Resheet Incl Floodway Sections		121,834	60,912	120,648	(59,736)	99%
Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen various s		2,291,451	1,145,718	1,118,913	26,805	49%
Reseal Works		148,530	74,262	-	74,262	0%
SKA Route General Construction Works		3,045,854	1,522,926	2,749,201	(1,226,275)	90%
SKA Route Twin Peaks - Wooleen Rd		-	-	2,052	(2,052)	
Capex Grids General		100,000	49,986	14,611	35,375	15%
		6,331,117	3,165,528	4,557,405	(1,391,877)	
Total Infrastructure - Roads		6,331,117	3,165,528	4,557,405	(1,391,877)	

(e) Infrastructure - Other	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Recreation & Culture						
Community Swimming Pool		1,050,000	525,000	-	525,000	0%
Sports Club Access Upgrade		30,000	15,000	-	15,000	0%
Community Splash Pool		350,000	174,996	-	174,996	0%
Economic Services						
Roadhouse & C/V Park Precinct Works		20,000	9,996	-	9,996	0%
Improvements To drinking Water reticulation		450,000	225,000	94,127	130,873	21%
Power Supply Upgrade		350,000	174,996	130,950	44,046	37%
Community Amenities						
Total Infrastructure - Other		2,250,000	1,124,988	225,077	899,911	

Total Capital Expenditure	9,783,117	5,163,000	5,207,811	(44,811)
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SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2023

10. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates								
UV Pastoral	1,232,909	0.088894	22	109,655	109,655	-	-	109,655
UV Mining	16,725,080	0.169410	21	2,832,030	1,820,146	9,616	15,430	1,845,192
UV Prospecting and exploration	1,754,201	0.169410	61	297,180	297,180	(20,607)	(1,512)	275,061
Total General Rates				3,238,865	2,226,981	(10,990)	13,918	2,229,908
Minimum Rates								
UV Pastoral	21,304	800	6	4,800	4,800	-	-	4,800
UV Mining	8,140	800	4	3,200	4,000	-	-	4,000
UV Prospecting and exploration	43,144	800	18	14,400	14,400	-	-	14,400
Total Minimum Rates				22,400	23,200	-	-	23,200
Total General and Minimum Rates				3,261,265	2,250,181	(10,990)	13,918	2,253,108
Other Rate Revenue								
Facilities fees (Ex Gratia)								-
Total Rate Revenue				3,261,265				2,253,108

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2023

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

	Annual Budget \$	YTD Budget \$	YTD Actual \$
Transport			
Opening balance	1,722,871	1,722,871	1,722,871
Principal payment	(189,033)	(94,083)	(94,083)
Principal Outstanding	1,533,838	1,628,788	1,628,788
Finance cost payment	(30,870)	(15,869)	(15,869)
Service fee			
Total Principal, Finance Cost and Fees Paid	(219,903)	(109,952)	(109,952)
Total Principal Outstanding	1,533,838	1,628,788	1,628,788
Total Principal Repayments	(189,033)	(94,083)	(94,083)

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 2023

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
F.A.G Grant - General	WALGGC	151,325	75,662	75,663
F.A.G. Grant - Roads	WALGGC	55,693	27,846	27,847
Law, Order and Public Safety				
DFES Operating Grant	DFES	18,560	18,560	10,240
Community Amenities				
Transport				
MRWA Direct	MRWA	269,961	134,976	270,037
WANDRRA Flood Damage	MRWA	4,887,046	4,887,046	294,320
Economic Services				
Tour Area Prom Revenue		32,000	15,996	3,904
Roadhouse Other Revenue		5,000	2,496	-
Other Property & Services				
Diesel Fuel Rebate		85,000	42,498	54,635
Total Grants, Subsidies and Contributions		5,504,585	5,205,080	736,646

(b) Capital Grants, Subsidies and Contributions

Transport				
MRWA Specific	MRWA	1,062,746	531,372	360,000
Roads to Recovery		288,121	144,060	337,350
LRCIP		632,708	-	162,317
MRWA - SKA Roads	MRWA	2,956,810	1,478,400	1,656,583
Mining Related Road Contributions		7,500	-	-
Recreation & Culture				
Other Rec & Sport Grants		852,446	602,446	569,970
Total Capital Grants, Subsidies and Contributions		5,800,331	2,756,278	3,086,221
Total Grants, Subsidies and Contributions		11,304,916	7,961,358	3,822,866

GL Code	Job Code	Description
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murchisonshire

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SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT

For the Period Ending 31 January 2024

General

Compilation Report
Executive Summary

Note

Financial Statements

Statement of Financial Activity by Nature or Type
Statement of Financial Activity by Program
Statement of Financial Position
Statement of Capital Acquisitions and Funding

Notes to the Statement of Financial Activity

Significant Accounting Policies	Note 1
Explanation of Material Variances	Note 2
Net Current Funding Position	Note 3
Cash and Investments	Note 4
Trust Fund	Note 5
Receivables	Note 6
Cash Backed Reserves	Note 7
Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12
Budget Amendments	Note 13



RSM Australia Pty Ltd

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Compilation Report

To the Council

Shire of Murchison

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Murchison, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Murchison and the purpose identified above. We do not accept responsibility to any other person for the content of the report.

Travis Bate
Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 14th February 2024

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2024
EXECUTIVE SUMMARY

17.3.1 February 2024

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 January 2024 of \$2,037,406

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Beri-Pindar Rd - Resheet Incl Floodway Sections	99%	623,448	363,678	521,894
Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen vari	52%	2,291,451	1,336,671	1,185,273
Community Swimming Pool	68%	1,050,000	612,500	-
SKA Route General Construction Works	94%	3,045,854	1,776,747	2,860,970
Improvements To drinking Water reticulation	0%	450,000	262,500	94,127
	65%	7,010,754	4,089,596	4,568,137
Grants, Subsidies and Contributions				
Grants, subsidies and contributions	14%	5,504,585	5,289,495	745,744
Capital grants, subsidies and contributions	58%	5,800,331	3,115,250	3,372,221
	36%	11,304,916	8,404,745	4,117,965
Rates Levied				
	69%	3,261,265	2,206,650	2,250,645

% - Compares current YTD actuals to the Annual Budget

Financial Position

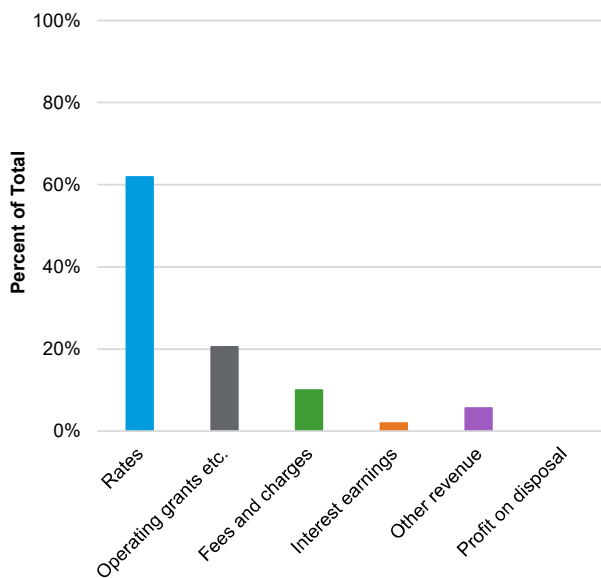
Account	Difference to Prior Year %	Current Year 31 Jan 24 \$	Prior Year 31 Jan 23 \$
Adjusted net current assets	495%	2,037,404	411,680
Cash and equivalent - unrestricted	198%	2,232,088	1,125,190
Cash and equivalent - restricted	0%	6,576,116	6,326,558
Receivables - rates	151%	125,262	83,119
Receivables - other	106%	11,300	10,633
Payables	57%	858,115	1,504,586

% - Compares current YTD actuals to prior year actuals

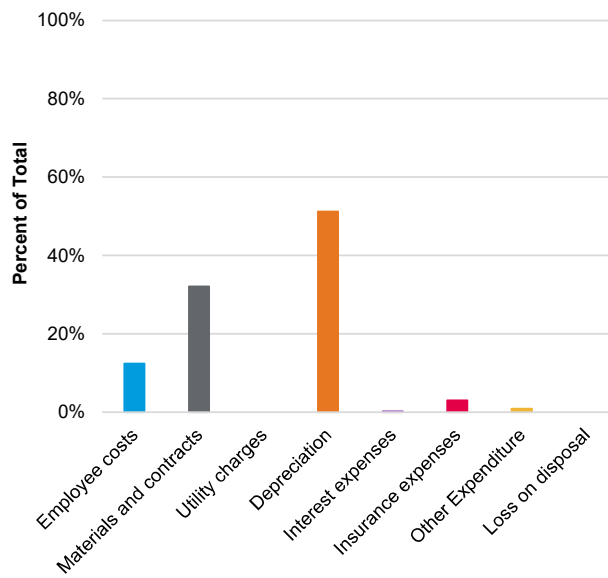
SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2024
SUMMARY GRAPHS

17.3.1 February 2024

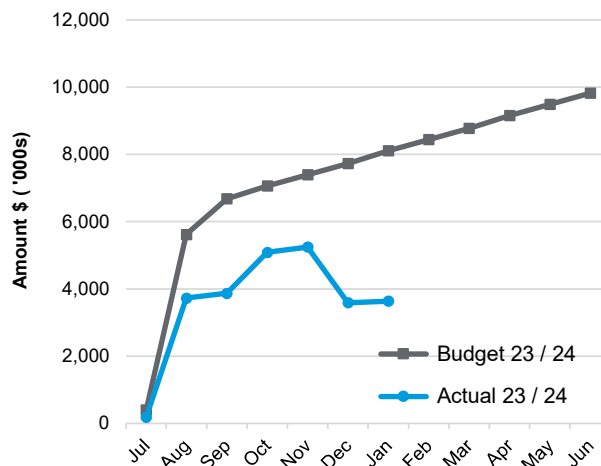
Operating Income



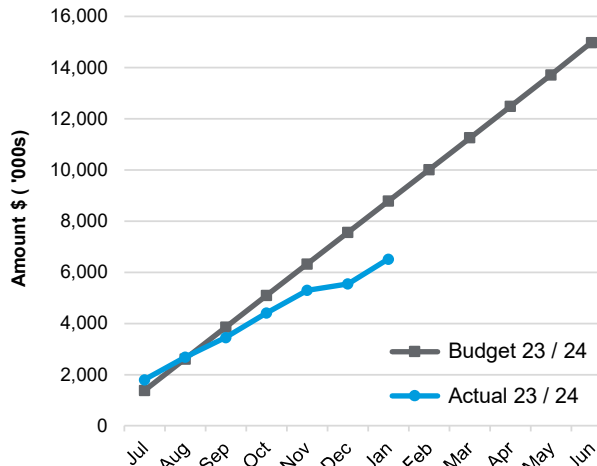
Operating Expenditure



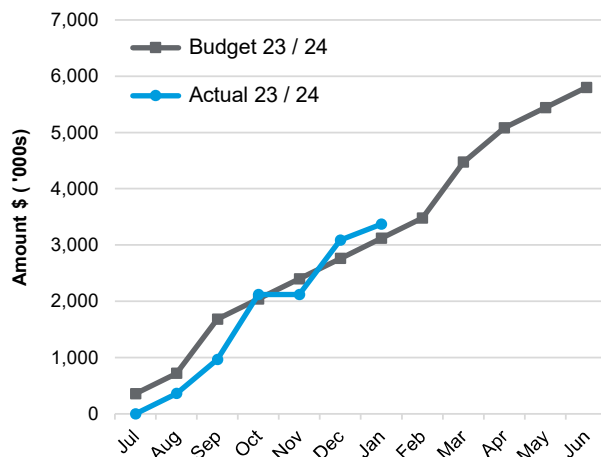
Operating Revenues



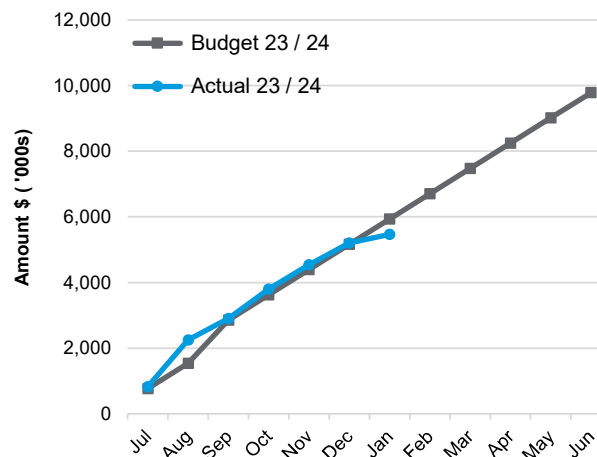
Operating Expenses



Capital Revenues - Investing



Capital Expenses



SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2024
NATURE OR TYPE

17.3.1 February 2024

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue from Operating Activities							
Rates	10	3,261,265	2,206,650	2,250,645	43,995	2%	
Grants, subsidies and contributions	12(a)	5,504,585	5,289,495	745,744	(4,543,751)	(86%)	▼
Fees and charges		586,958	342,370	364,121	21,751	6%	
Interest earnings		88,100	50,618	70,497	19,879	39%	▲
Other revenue		378,701	220,984	205,414	(15,570)	(7%)	
Profit on disposal of assets	8	-	-	-	-		
		9,819,610	8,110,117	3,636,421			
Expenditure from Operating Activities							
Employee costs		(1,362,949)	(816,000)	(810,133)	5,867	1%	
Materials and contracts		(7,821,231)	(4,573,334)	(2,092,395)	2,480,939	54%	▲
Depreciation on non-current assets		(5,400,126)	(3,149,944)	(3,338,736)	(188,792)	(6%)	
Finance cost		(44,738)	(18,436)	(16,315)	2,121	12%	
Insurance expenses		(188,949)	(155,352)	(197,357)	(42,005)	(27%)	▼
Other expenditure		(160,373)	(84,784)	(59,505)	25,279	30%	▲
Loss on disposal of assets	8	-	-	-	-		
		(14,978,366)	(8,797,850)	(6,514,441)			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		5,400,126	3,149,944	3,338,736			
(Profit) / loss on asset disposal		-	-	-			
Net Amount from Operating Activities		241,370	2,462,211	460,716			
Investing Activities							
Inflows from Investing Activities							
Capital grants, subsidies and contributions	12(b)	5,800,331	3,115,250	3,372,221	256,971	8%	
Proceeds from disposal of assets	8	100,000	41,667	-	(41,667)	(100%)	▼
		5,900,331	3,156,917	3,372,221			
Outflows from Investing Activities							
Land and buildings	9(a)	(567,500)	(331,030)	(102,114)	228,916	69%	▲
Plant and equipment	9(c)	(543,000)	(543,000)	(369,183)	173,817	32%	▲
Furniture and equipment	9(b)	(91,500)	(53,368)	(38,646)	14,722	28%	▲
Infrastructure - roads	9(d)	(6,331,117)	(3,693,116)	(4,735,534)	(1,042,418)	(28%)	▼
Infrastructure - other	9(e)	(2,250,000)	(1,312,486)	(225,077)	1,087,409	83%	
		(9,783,117)	(5,933,000)	(5,470,554)			
Net Amount from Investing Activities		(3,882,786)	(2,776,083)	(2,098,334)			
Financing Activities							
Inflows from Financing Activities							
Transfer from reserves	7	6,327,983	4,684,983	4,684,983	-	0%	
		6,327,983	4,684,983	4,684,983			
Outflows from Financing Activities							
Repayment of debentures	11(a)	(189,033)	(94,083)	(94,083)	(0)	(0%)	
Transfer to reserves	7	(2,972,301)	(1,581,383)	(1,585,109)	(3,726)	(0%)	
		(3,161,334)	(1,675,466)	(1,679,192)			
Net Amount from Financing Activities		3,166,649	3,009,517	3,005,791			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
Amount attributable to operating activities	3	508,088	508,088	669,232			
Amount attributable to investing activities		241,370	2,462,211	460,716			
Amount attributable to investing activities		(3,882,786)	(2,776,083)	(2,098,334)			
Amount attributable to financing activities		3,166,649	3,009,517	3,005,791			
Closing Surplus / (Deficit)	3	33,321	3,203,733	2,037,405			

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2024
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue from Operating Activities						
Governance		45,469	26,523	17,181	(9,342)	(35%)
General purpose funding		3,556,858	2,412,944	2,426,449	13,505	1%
Law, order and public safety		19,567	19,141	15,068	(4,073)	(21%)
Housing		-	-	9,319	9,319	
Recreation and culture		9,350	5,397	(3,635)	(9,032)	(167%)
Transport		5,158,007	5,045,099	565,222	(4,479,877)	(89%)
Economic services		945,358	551,432	540,630	(10,802)	(2%)
Other property and services		85,000	49,581	66,093	16,512	33%
		9,819,610	8,110,117	3,636,421		
Expenditure from Operating Activities						
Governance		(888,938)	(569,818)	(413,033)	156,785	28%
General purpose funding		(14,122)	(8,225)	(25,976)	(17,751)	(216%)
Law, order and public safety		(81,961)	(49,530)	(50,150)	(620)	(1%)
Health		(37,904)	(22,071)	(32,435)	(10,364)	(47%)
Education and welfare		(10,357)	(3,850)	(70)	3,780	98%
Housing		(86,790)	(50,281)	(60,442)	(10,161)	(20%)
Community amenities		(180,489)	(96,390)	(90,323)	6,067	6%
Recreation and culture		(419,281)	(244,377)	(203,415)	40,962	17%
Transport		(11,057,300)	(6,449,018)	(4,265,823)	2,183,195	34%
Economic services		(2,122,234)	(1,237,621)	(1,118,684)	118,937	10%
Other property and services		(78,990)	(66,669)	(254,091)	(187,422)	(281%)
		(14,978,366)	(8,797,850)	(6,514,441)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		5,400,126	3,149,944	3,338,736		
Movement in Employee Benefits		-	-	-		
(Profit) / loss on asset disposal	8	-	-	-		
Net Amount from Operating Activities		241,370	2,462,211	460,717		
Investing Activities						
Inflows from Investing Activities						
Capital grants, subsidies and contribution	12(b)	5,800,331	3,115,250	3,372,221	256,971	8%
Proceeds from disposal of assets	8	100,000	41,667	-	(41,667)	(100%)
		5,900,331	3,156,917	3,372,221		
Outflows from Investing Activities						
Land and buildings	9(a)	(567,500)	(331,030)	(102,114)	228,916	69%
Plant and equipment	9(c)	(543,000)	(543,000)	(369,183)	173,817	32%
Furniture and equipment	9(b)	(91,500)	(53,368)	(38,646)	14,722	28%
Infrastructure - roads	9(d)	(6,331,117)	(3,693,116)	(4,735,534)	(1,042,418)	(28%)
Infrastructure - other	9(e)	(2,250,000)	(1,312,486)	(225,077)	1,087,409	83%
		(9,783,117)	(5,933,000)	(5,470,554)		
Net Amount from Investing Activities		(3,882,786)	(2,776,083)	(2,098,334)		
Financing Activities						
Inflows from Financing Activities						
Proceeds from New Loans	11(c)	-	-	-	-	
Proceeds from self supporting loans	11(b)	-	-	-	-	
Proceeds from long term borrowings	11(a)	-	-	-	-	
Transfer from reserves	7	6,327,983	4,684,983	4,684,983	-	0%
		6,327,983	4,684,983	4,684,983		
Outflows from Financing Activities						
Repayment of debentures	11(a)	(189,033)	(94,083)	(94,083)	(0)	(0%)
Transfer to reserves	7	(2,972,301)	(1,581,383)	(1,585,109)	(3,726)	(0%)
		(3,161,334)	(1,675,466)	(1,679,192)		
Net Amount from Financing Activities		3,166,649	3,009,517	3,005,791		
Movement in Surplus or Deficit						
Opening Funding Surplus / (Deficit)	3	508,088	508,088	669,232		
Amount attributable to operating activities		241,370	2,462,211	460,717		
Amount attributable to investing activities		(3,882,786)	(2,776,083)	(2,098,334)		
Amount attributable to financing activities		3,166,649	3,009,517	3,005,791		
Closing Funding Surplus / (Deficit)	3	33,321	3,203,733	2,037,406		

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL POSITION
For the Period Ending 31 January 2024

17.3.1 February 2024

	<u>NOTE</u>	<u>FY 2024</u> <u>31 January 2024</u>	<u>FY 2023</u> <u>30 June 2023</u>
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	4	8,808,204	10,542,523
Trade and other receivables	5	176,733	301,632
Inventories		320,922	230,472
Other assets	7	0	1,752,976
TOTAL CURRENT ASSETS		9,305,860	12,827,603
NON-CURRENT ASSETS			
Other financial assets		20,372	20,372
Property, plant and equipment	9	13,249,076	13,172,851
Infrastructure	9	93,648,181	91,592,587
TOTAL NON-CURRENT ASSETS		106,917,629	104,785,810
TOTAL ASSETS		116,223,489	117,613,413
CURRENT LIABILITIES			
Trade and other payables	14	697,858	1,443,082
Other liabilities		0	1,044,818
Borrowings	11(a)	190,774	189,033
Employee related provisions		246,429	246,429
TOTAL CURRENT LIABILITIES		1,135,060	2,923,361
NON-CURRENT LIABILITIES			
Borrowings	11(a)	1,438,014	1,533,838
Employee related provisions		60,087	60,087
TOTAL NON-CURRENT LIABILITIES		1,498,101	1,593,925
TOTAL LIABILITIES		2,633,161	4,517,286
NET ASSETS		113,590,327	113,096,127
EQUITY			
Retained surplus		29,186,198	26,547,831
Reserve accounts	7	4,989,061	7,133,228
Revaluation surplus		79,415,068	79,415,068
TOTAL EQUITY		113,590,327	113,096,127

SHIRE OF MURCHISON

STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 31 January 2024

CAPITAL ACQUISITIONS AND FUNDING

		Annual Budget	YTD Actual Total
Asset Group	Note	\$	\$
Land and buildings	9(a)	567,500	102,114
Plant and equipment	9(c)	543,000	369,183
Furniture and equipment	9(b)	91,500	38,646
Infrastructure - roads	9(d)	6,331,117	4,735,534
Infrastructure - other	9(e)	2,250,000	225,077
Total Capital Expenditure		9,783,117	5,470,554
Capital Acquisitions Funded by:			
Capital grants and contributions		5,800,331	3,372,221
Borrowings		-	-
Other (disposals and c/fwd)		100,000	-
Council contribution - from reserves		1,643,000	-
Council contribution - operations		2,239,786	2,098,334
Total Capital Acquisitions Funding		9,783,117	5,470,554

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Murchison for the 2023/24 year is \$10,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated. The Adopted Budget is used in the report until superseded by the Budget Review.

Preparation

Prepared by: Bertus Lochner

Reviewed by: Travis Bate

Date prepared: 14 Feb 24

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the cash flow statement and rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(d) Goods and Services Tax (GST)**

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

Receivables and payables are stated inclusive of GST 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.

(e) Superannuation

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

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

(g) Financial Assets at Amortised Cost

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

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

(h) Inventories**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs related to completion and its sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Trade and Other Receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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.

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

(i) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

Major depreciation periods used for each class of depreciable asset are:

Asset Class	Useful life
Buildings & Improvements	7 to 90 years
Furniture and equipment	3 to 25 years
Plant and equipment	5 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	12 years
seal	10 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	45 years
Footpaths	10 years
Culverts	60 years
Signs	20 years
Stock Grids	80 years
Floodways	21 years
Water supply piping and drainage systems	75 years
Bridges	80 years

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(l) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are 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.

(m) Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

(n) Employee Benefits**Short-term employee benefits**

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

(p) Provisions

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Contract Liabilities

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

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

(r) Current and Non-current Classification

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

(p) Nature or Type Classifications

Rates

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

Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not capital grants.

Capital Grants, Subsidies and Contributions

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

Revenue from Contracts with Customers

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

Profit on Asset Disposal

Gain on the disposal of assets including gains on the disposal of long term investments.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(p) Nature or Type Classifications (Continued)

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Finance Cost

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

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes, donations and subsidies made to community groups.

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Program Classifications (Function / Activity)

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

GOVERNANCE

Administration and operation of facilities and services to members of Council. Other costs that relate to the task of assisting elected members and electors on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

Monitor health control standards within the community, provide support and assistance with airstrips to enable all residents access to the Royal Flying Doctor for regular and emergency health services.

EDUCATION AND WELFARE

Support of education facilities within the Shire and of any external resources necessary to assist with education programmes for all residents.

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

Provide a library and museum and operation thereof. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.

TRANSPORT

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement airstrip.

ECONOMIC SERVICES

Building control, provision of power and water supplies. Supply and maintenance of television re-broadcasting installation. Provision of radio communication. Maintenance of caravan park. Vermin control and area promotion.

OTHER PROPERTY AND SERVICES

Private works operations, plant repairs and operation costs.

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy (Continued)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Roadhouse fuel & kiosk sales.	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council policy & annual fees and charges review, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

2. EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2023/24 year is \$10,000 and 10%.

Nature or Type	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Operating Revenues					
Grants, Subsidies and Contributions	(4,543,751)	(86%)	▼	Timing	Main contribution to difference relates to flood damage timing of claims opposed to budget profile. Contract asset adjustments made for prior year income received in current year. Additional \$220K local government contribution raised on AGRN951 claim 14.
Interest earnings	19,879	39%	▲	Timing	Timing of quarterly earnings on Term Deposit Reserve bank account.

Operating Expense

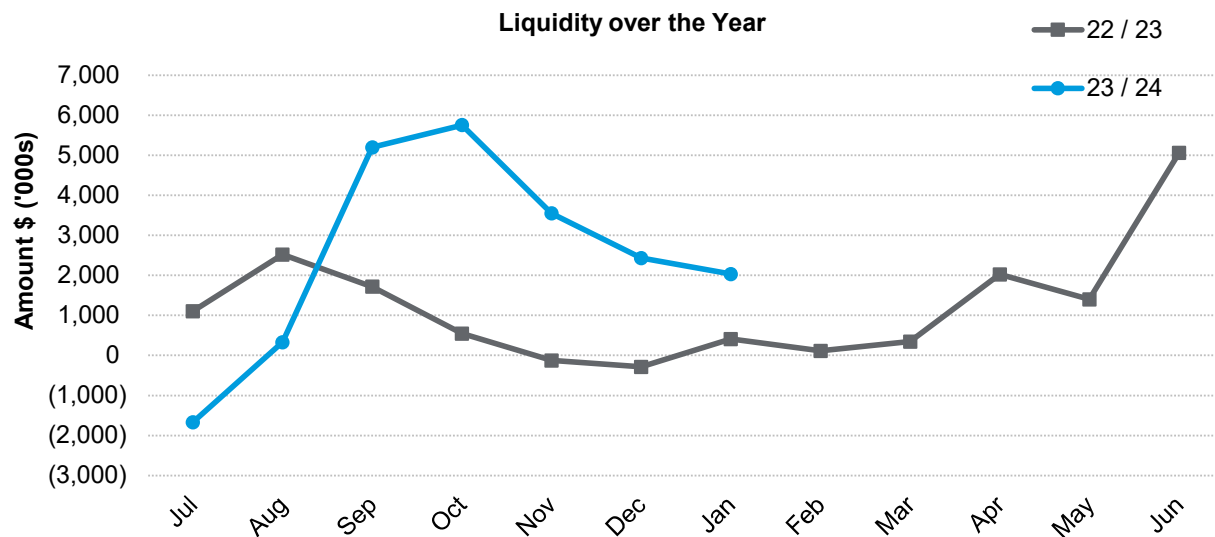
Materials and contracts	2,480,939	54%	▲	Timing	Mainly due to timing of Flood Damage works on rain events March 2022 and February 2021.
Insurance Expenses	(42,005)	(27%)	▼	Timing	Timing of budget profile. Annual insurance cost expensed, to normalise as the year progresses.
Other expenditure	25,279	30%	▲	Timing	Timing differences in relation to Council- and general office expenditure, should normalise towards end of the year.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2024

17.3.1 February 2024

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Jan 24 \$	Prior Year Closing 30 Jun 23 \$	This Time Last Year 31 Jan 23 \$
Current Assets				
Cash unrestricted	4	2,232,088	866,532	1,125,190
Cash restricted	4	6,576,116	9,675,991	6,326,558
Receivables - rates	6(a)	125,262	(21,870)	83,119
Receivables - sundry	6(b)	11,300	87,289	10,633
Receivables - other		17,950	162,366	202,833
Provision for doubtful debts		(8,295)	(8,295)	(16,493)
Contract assets		-	1,752,976	182,020
Inventories		320,922	230,472	141,655
Total Current Assets		9,275,343	12,745,460	8,055,515
Current Liabilities				
Payables - sundry		(216,258)	(237,916)	(428,130)
Payables - other		116,838	87,277	(87,716)
PAYG Tax withheld		(16,150)	(50,303)	
Accrued salaries and wages		-	(47,726)	
Accrued expenses		(38,750)	(595,541)	
Trust Liability		(356,417)	(353,351)	
Deposits and bonds		(156,605)	(157,860)	(424,258)
Contract liabilities		-	(1,044,818)	(377,174)
Loan liabilities	11(a)	(190,774)	(194,552)	(187,308)
Total Payables		(858,115)	(2,594,790)	(1,504,586)
Provisions		(246,429)	(246,429)	(183,760)
Total Current Liabilities		(1,104,544)	(2,841,218)	(1,688,346)
Less: cash reserves	7	(6,576,116)	(9,675,991)	(6,326,558)
Less: movement in provisions (non current)		246,429	246,429	183,760
Add: Loan principal (current)		196,293	194,552	187,308
Net Funding Position - Surplus / (Deficit)		2,037,404	669,232	411,680



SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2024

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		%	Date
Cash						
Murchison Community Fund	356,465		356,465	Westpac	Variable	N/A
Municipal	1,335,528		1,335,528	Westpac	Variable	N/A
Cash On Hand	500		500	Cash on hand	Nil	N/A
Muni Short Term Investment	155,251		155,251	Westpac	Variable	N/A
Roadhouse	376,935		376,935	Westpac	Variable	N/A
CSIRO	7,407		7,407	Westpac	Variable	N/A
Reserve Funds		6,576,116	6,576,116	Westpac	Variable	N/A
Total Cash and Financial Assets	2,232,088	6,576,116	8,808,204			

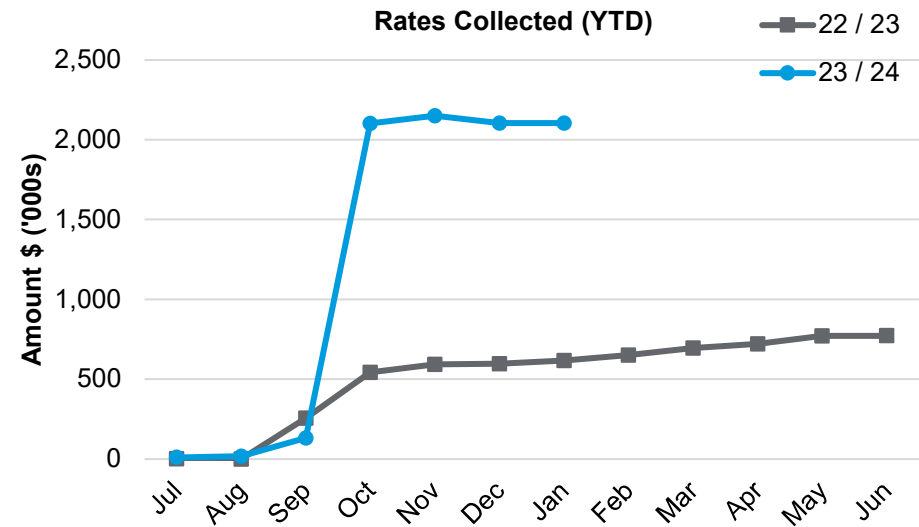
5. TRUST FUND

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2024

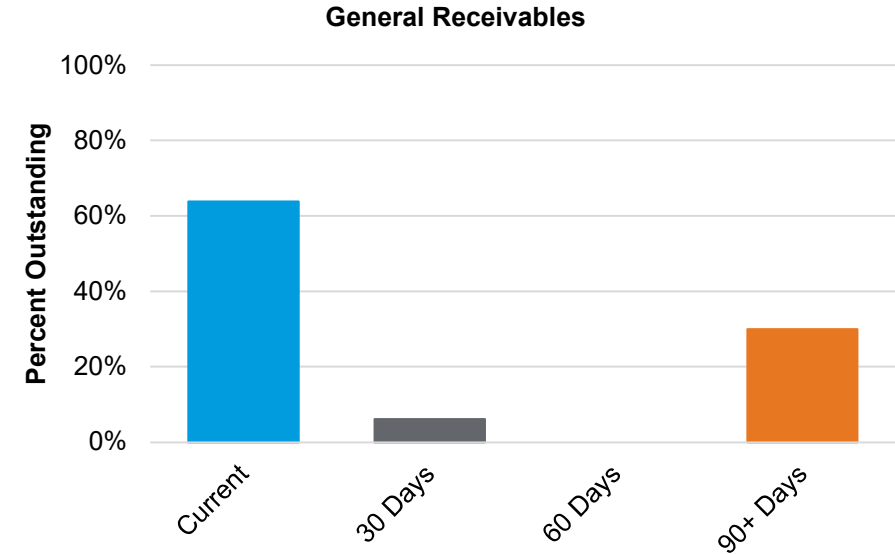
6. RECEIVABLES

(a) Rates Receivable	31 Jan 24
	\$
Rates receivables	125,262
Total Rates Receivable Outstanding	125,262
Closing balances - prior year	(21,870)
Rates levied this year	2,250,645
Closing balances - current month	(125,262)
Total Rates Collected to Date	2,103,512



Comments / Notes

(b) General Receivables	31 Jan 24
	\$
Current	7,214
30 Days	700
60 Days	-
90+ Days	3,385
Total General Receivables Outstanding	11,300



Comments / Notes
Amounts shown above include GST (where applicable)

SHIRE OF MURCHISON

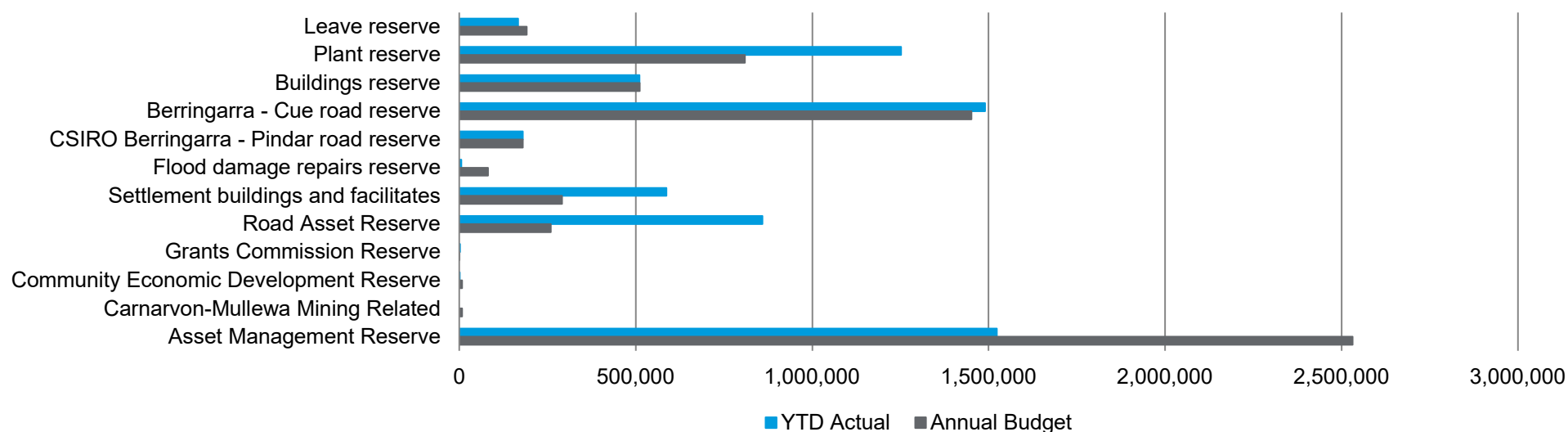
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2024

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual			
	Balance 01 Jul 23 \$	Transfers from \$	Transfer to \$	Balance 30 Jun 24 \$	Balance 01 Jul 23 \$	Transfers from \$	Transfer to \$	Balance 31 Jan 24 \$
Reserve Name								
Leave reserve	164,992	-	25,844	190,836	164,992	-	1,363	166,355
Plant reserve	1,251,758	(443,000)	-	808,758	1,251,758	-	-	1,251,758
Buildings reserve	505,854	-	5,325	511,179	505,854	-	4,181	510,035
Berringarra - Cue road reserve	1,441,587	-	10,000	1,451,587	1,441,587	-	48,279	1,489,866
CSIRO Berringarra - Pindar road res	178,214	-	1,875	180,089	178,214	-	1,473	179,687
Flood damage repairs reserve	5,968	-	75,000	80,968	5,968	-	-	5,968
Settlement buildings and facilitates	581,775	(600,000)	308,961	290,736	581,775	-	4,660	586,435
Road Asset Reserve	858,912	(600,000)	-	258,912	858,912	-	-	858,912
Grants Commission Reserve	4,685,590	(4,684,983)	-	607	4,685,590	(4,684,983)	1,403	2,010
Community Economic Development	1,335	-	6,720	8,055	1,335	-	8	1,343
Carnarvon-Mullewa Mining Related	-	-	7,500	7,500	-	-	-	-
Asset Management Reserve	-	-	2,531,076	2,531,076	-	-	1,523,743	1,523,743
Total Cash Backed Reserves	9,675,985	(6,327,983)	2,972,301	6,320,303	9,675,985	(4,684,983)	1,585,109	6,576,111

Annual Budget v YTD Actual



SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2024

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Plant and Equipment	100,000	100,000	-	-
Total Disposal of Assets	100,000	100,000	-	-
Total Profit or (Loss)				-

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Other Property & Services				
Motor Vehicle				
	-	-	-	-
				-
				-
				-
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2024

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Community Amenities						
Container Deposit Shed		10,000	5,831	-	5,831	0%
Economic Services						
Tour Area Prom Buildings & Improvements		507,500	296,037	102,114	193,923	20%
Tour Area Prom Infrastructure		50,000	29,162	-	29,162	0%
Total Land and Buildings		567,500	331,030	102,114	228,916	

(b) Furniture & Equipment

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Housing						
Staff Housing Furniture & Equipment		3,000	1,750	4,439	(2,689)	100%
Economic Services						
Cap Ex Point Of Sale System Roadhouse		25,000	14,581	7,460	7,121	30%
Capex - Washing Machines		22,000	12,831	20,945	(8,114)	95%
Roadhouse Appliances		16,000	9,331	5,803	3,528	36%
Roadhouse Furniture		10,500	6,125	-	6,125	0%
Tour Area & Prom Buildings & Improvements		15,000	8,750	-	8,750	0%
Total Furniture & Equipment		91,500	53,368	38,646	14,722	

(c) Plant and Equipment

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
Road Plant Purchases		543,000	543,000	369,183	173,817	68%
Total Plant and Equipment		543,000	543,000	369,183	173,817	

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
Beri-Pindar Rd Wreath Flower Works		-	-	30,086	(30,086)	
Beri-Pindar Rd - Resheet Incl Floodway Sections		623,448	363,678	521,894	(158,216)	100%
Carn-Mul Rd - Resheet Incl Floodway Sections		121,834	71,064	120,648	(49,584)	99%
Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen various s		2,291,451	1,336,671	1,185,273	151,398	52%
Reseal Works		148,530	86,639	-	86,639	0%
SKA Route General Construction Works		3,045,854	1,776,747	2,860,970	(1,084,223)	94%
SKA Route Twin Peaks - Wooleen Rd		-	-	2,052	(2,052)	
Capex Grids General		100,000	58,317	14,611	43,706	15%
		6,331,117	3,693,116	4,735,534	(1,042,418)	
Total Infrastructure - Roads		6,331,117	3,693,116	4,735,534	(1,042,418)	

(e) Infrastructure - Other	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Recreation & Culture						
Community Swimming Pool		1,050,000	612,500	-	612,500	0%
Sports Club Access Upgrade		30,000	17,500	-	17,500	0%
Community Splash Pool		350,000	204,162	-	204,162	0%
Economic Services						
Roadhouse & C/V Park Precinct Works		20,000	11,662	-	11,662	0%
Improvements To drinking Water reticulation		450,000	262,500	94,127	168,373	21%
Power Supply Upgrade		350,000	204,162	130,950	73,212	37%
Community Amenities						
Total Infrastructure - Other		2,250,000	1,312,486	225,077	1,087,409	

Total Capital Expenditure	9,783,117	5,933,000	5,470,554	462,446
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SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2024

10. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates								
UV Pastoral	1,232,909	0.088894	22	109,655	109,655	-	-	109,655
UV Mining	16,725,080	0.169410	21	2,832,030	1,818,951	9,616	15,430	1,843,998
UV Prospecting and exploration	1,754,201	0.169410	61	297,180	297,180	(21,150)	(2,238)	273,792
Total General Rates				3,238,865	2,225,786	(11,533)	13,192	2,227,445
Minimum Rates								
UV Pastoral	21,304	800	6	4,800	4,800	-	-	4,800
UV Mining	8,140	800	4	3,200	4,000	-	-	4,000
UV Prospecting and exploration	43,144	800	18	14,400	14,400	-	-	14,400
Total Minimum Rates				22,400	23,200	-	-	23,200
Total General and Minimum Rates				3,261,265	2,248,986	(11,533)	13,192	2,250,645
Other Rate Revenue								
Facilities fees (Ex Gratia)								-
Total Rate Revenue				3,261,265				2,250,645

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2024

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

	Annual Budget \$	YTD Budget \$	YTD Actual \$
Transport			
Opening balance	1,722,871	1,722,871	1,722,871
Principal payment	(189,033)	(94,083)	(94,083)
Principal Outstanding	1,533,838	1,628,788	1,628,788
Finance cost payment	(30,870)	(15,869)	(15,869)
Service fee			
Total Principal, Finance Cost and Fees Paid	(219,903)	(109,952)	(109,952)
Total Principal Outstanding	1,533,838	1,628,788	1,628,788
Total Principal Repayments	(189,033)	(94,083)	(94,083)

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2024

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
F.A.G Grant - General	WALGGC	151,325	113,493	75,663
F.A.G. Grant - Roads	WALGGC	55,693	41,769	27,847
Law, Order and Public Safety				
DFES Operating Grant	DFES	18,560	18,560	14,880
Recreation & Cluture				
Unspent ILA Grant - Pia Remote		-	-	(6,999)
Transport				
MRWA Direct	MRWA	269,961	157,472	269,961
WANDRRA Flood Damage	MRWA	4,887,046	4,887,046	294,320
Economic Services				
Tour Area Prom Revenue		32,000	18,662	3,904
Roadhouse Other Revenue		5,000	2,912	-
Other Property & Services				
Diesel Fuel Rebate		85,000	49,581	66,169
Total Grants, Subsidies and Contributions		5,504,585	5,289,495	745,744

(b) Capital Grants, Subsidies and Contributions

Transport				
MRWA Specific	MRWA	1,062,746	619,934	360,000
Roads to Recovery		288,121	168,070	337,350
LRCIP		632,708	-	162,317
MRWA - SKA Roads	MRWA	2,956,810	1,724,800	1,656,583
Mining Related Road Contributions		7,500	-	-
Recreation & Culture				
Other Rec & Sport Grants		852,446	602,446	855,970
Total Capital Grants, Subsidies and Contributions		5,800,331	3,115,250	3,372,221

Total Grants, Subsidies and Contributions	11,304,916	8,404,745	4,117,965
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GL Code	Job Code	Description
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GL Code	Job Code	Description	Resolution	Classification	Cash	Cash	Balance
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murchisonshire

Ancient land under brilliant skies

Shire of Murchison

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SHIRE OF MURCHISON

ANNUAL BUDGET REVIEW

FOR THE YEAR ENDING 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MURCHISON
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2024
BY NATURE OR TYPE

17.4.1 February 2024

		Adopted Budget 23 / 24	Revised Budget 23 / 24	Actual 31-Dec-23	Estimated Actual 30-Jun-24
	Note	\$	\$	\$	\$
Revenue					
Rates		3,261,265	2,245,157	2,253,108	2,245,157
Grants, Subsidies and Contributions	2	5,510,435	4,317,441	736,646	4,317,441
Fees and Charges		586,958	597,952	345,200	597,952
Interest Earnings		88,100	132,185	66,093	132,185
Other Revenue		372,851	381,469	187,712	381,469
		<u>9,819,609</u>	<u>7,674,204</u>	<u>3,588,759</u>	<u>7,674,204</u>
Expenses					
Employee Costs		(1,362,949)	(1,454,157)	(643,883)	(1,454,157)
Materials and Contracts		(7,821,231)	(6,374,013)	(1,818,707)	(6,374,013)
Utility Charges		-	-	-	-
Depreciation on Non-current Assets		(5,400,126)	(5,697,556)	(2,844,671)	(5,697,556)
Interest Expenses		(44,738)	(44,738)	(10,349)	(44,738)
Insurance Expenses		(188,949)	(197,357)	(197,357)	(197,357)
Other Expenditure		(160,373)	(164,754)	(38,410)	(164,754)
		<u>(14,978,365)</u>	<u>(13,932,574)</u>	<u>(5,553,377)</u>	<u>(13,932,574)</u>
Operating Surplus / (Deficit)		<u>(5,158,756)</u>	<u>(6,258,371)</u>	<u>(1,964,618)</u>	<u>(6,258,371)</u>
Other Revenue and Expenses					
Grants, Subsidies and Contributions	2	5,800,331	6,543,568	3,086,221	6,543,568
Profit on Disposal of Assets	3	-	-	-	-
(Loss) on Disposal of Assets	3	-	-	-	-
Net Result		<u>641,575</u>	<u>285,198</u>	<u>1,121,603</u>	<u>285,198</u>
Other Comprehensive Income					
Changes on Revaluation of Non-current Assets		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Comprehensive Income		<u><u>641,575</u></u>	<u><u>285,198</u></u>	<u><u>1,121,603</u></u>	<u><u>285,198</u></u>

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

**SHIRE OF MURCHISON
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024
STATEMENT OF CASH FLOWS**

17.4.1 February 2024

		Adopted Budget 23 / 24 \$	Revised Budget 23 / 24 \$	Actual 31-Dec-23 \$	Estimated Actual 30-Jun-24 \$
CASH FLOWS FROM OPERATING ACTIVITIES					
	Note				
Receipts					
Rates		3,261,265	2,245,157	2,250,440	2,245,157
Operating Grants, Subsidies and Contributions		5,510,435	4,317,441	736,646	4,317,441
Fees and Charges		586,958	597,952	345,200	597,952
Interest Earnings		88,100	132,185	66,093	132,185
Goods and services tax received					-
Other Revenue		372,851	381,469	102,368	381,469
		<u>9,819,609</u>	<u>7,674,204</u>	<u>3,500,747</u>	<u>7,674,204</u>
Payments					
Employee Costs		(1,362,949)	(1,454,157)	(643,883)	(1,454,157)
Materials and Contracts		(7,821,231)	(6,374,013)	(1,123,267)	(6,374,013)
Utility Charges		-	-	-	-
Interest Expenses		(44,738)	(44,738)	(10,349)	(44,738)
Insurance Expenses		(188,949)	(197,357)	(197,357)	(197,357)
Goods and services tax paid		-	-	-	-
Other Expenditure		(160,373)	(164,754)	(38,410)	(164,754)
		<u>(9,578,239)</u>	<u>(8,235,019)</u>	<u>(2,013,266)</u>	<u>(8,235,019)</u>
Net Cash provided by / (used in) Operating Activities		<u>241,370</u>	<u>(560,815)</u>	<u>1,487,481</u>	<u>(560,815)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Grants, Subsidies and Contributions		5,800,331	6,543,568	3,086,221	6,543,568
Proceeds from Sale of Fixed Assets	3	100,000	100,000	-	100,000
Property, Plant and Equipment Purchases	4(a)	(1,202,000)	(1,384,481)	(425,329)	(1,384,481)
Infrastructure Purchases - roads	4(b)	(6,331,117)	(7,092,161)	(4,557,405)	(7,092,161)
Infrastructure Purchases - other	4(b)	(2,250,000)	(2,250,000)	(225,077)	(2,250,000)
		<u>(3,882,786)</u>	<u>(4,083,074)</u>	<u>(2,121,590)</u>	<u>(4,083,074)</u>
Net Cash provided by / (used in) Investing Activities		<u>(3,882,786)</u>	<u>(4,083,074)</u>	<u>(2,121,590)</u>	<u>(4,083,074)</u>
CASH FLOWS FROM FINANCING ACTIVITIES					
Repayment of Long Term Borrowings	6	(189,033)	(189,033)	(94,083)	(189,033)
Proceeds from New Long Term Borrowings	6	-	-	-	-
Advance Payment for Flood Damage		-	-	-	-
Net Cash provided by Financing Activities		<u>(189,033)</u>	<u>(189,033)</u>	<u>(94,083)</u>	<u>(189,033)</u>
Net Increase / (Decrease) in Cash Held		<u>(3,830,449)</u>	<u>(4,832,922)</u>	<u>(728,192)</u>	<u>(4,832,922)</u>
Cash at Beginning of Year		10,542,524	10,542,527	10,542,527	10,542,527
Cash and Cash Equivalents at the End of the Year		<u><u>6,712,075</u></u>	<u><u>5,709,605</u></u>	<u><u>9,814,335</u></u>	<u><u>5,709,605</u></u>

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

SHIRE OF MURCHISON
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024
STATEMENT OF FINANCIAL ACTIVITY

17.4.1 February 2024

		Adopted Budget 23 / 24 \$	Revised Budget 23 / 24 \$	Actual 31-Dec-23 \$	Estimated Actual 23 / 24 \$
OPERATING ACTIVITIES	Note				
Net Current Assets at 01 Jul - Surplus / (Deficit)		508,088	669,232	669,232	669,232
Revenue from Operating Activities (Excluding Rates)					
Grants, Subsidies and Contributions		5,510,435	4,317,441	736,646	4,317,441
Fees and Charges		586,958	597,952	345,200	597,952
Interest Earnings		88,100	132,185	66,093	132,185
Other Revenue		372,851	381,469	187,712	381,469
		<u>6,558,344</u>	<u>5,429,047</u>	<u>1,335,651</u>	<u>5,429,047</u>
Expenditure from Operating Activities					
Employee Costs		(1,362,949)	(1,454,157)	(643,883)	(1,454,157)
Materials and Contracts		(7,821,231)	(6,374,013)	(1,818,707)	(6,374,013)
Utility Charges		-	-	-	-
Depreciation on Non-current Assets		(5,400,126)	(5,697,556)	(2,844,671)	(5,697,556)
Interest Expenses		(44,738)	(44,738)	(10,349)	(44,738)
Insurance Expenses		(188,949)	(197,357)	(197,357)	(197,357)
Other Expenditure		(160,373)	(164,754)	(38,410)	(164,754)
		<u>(14,978,365)</u>	<u>(13,932,574)</u>	<u>(5,553,377)</u>	<u>(13,932,574)</u>
Excluded Non-cash Operating Activities					
(Profit) / Loss on Disposal of Assets	3	-	-	-	-
Movement in Land Held for Resale		-	-	-	-
Movement in Employee Benefits		-	(25,844)	-	(25,844)
Movement in Fair Value of LG House Trust		-	-	-	-
Depreciation and Amortisation on Assets		5,400,126	5,697,556	2,844,671	5,697,556
Net Amount provided from Operating Activities		<u>(3,019,895)</u>	<u>(2,831,816)</u>	<u>(1,373,055)</u>	<u>(2,831,816)</u>
INVESTING ACTIVITIES					
Inflows from Investing Activities					
Grants, Subsidies and Contributions	2	5,800,331	6,543,568	3,086,221	6,543,568
Proceeds from Disposal of Assets	3	100,000	100,000	-	100,000
		<u>5,900,331</u>	<u>6,643,568</u>	<u>3,086,221</u>	<u>6,643,568</u>
Outflows from Investing Activities					
Property, Plant and Equipment Purchases	4(a)	(1,202,000)	(1,384,481)	(425,329)	(1,384,481)
Infrastructure Purchases - roads	4(b)	(6,331,117)	(7,092,161)	(4,557,405)	(7,092,161)
Infrastructure Purchases - other	4(b)	(2,250,000)	(2,250,000)	(225,077)	(2,250,000)
		<u>(9,783,117)</u>	<u>(10,726,642)</u>	<u>(5,207,811)</u>	<u>(10,726,642)</u>
Net Amount provided from Investing Activities		<u>(3,882,786)</u>	<u>(4,083,074)</u>	<u>(2,121,590)</u>	<u>(4,083,074)</u>
FINANCING ACTIVITIES					
Inflows from Financing Activities					
Proceeds from New Long Term Borrowings	6	-	-	-	-
Transfers from Reserves (Restricted Assets)	5	6,327,983	6,327,983	4,684,983	6,327,983
		<u>6,327,983</u>	<u>6,327,983</u>	<u>4,684,983</u>	<u>6,327,983</u>
Outflows from Financing Activities					
Repayment of Long Term Borrowings	6	(189,033)	(189,033)	(94,083)	(189,033)
Transfers to Reserves (Restricted Assets)	5	(2,972,301)	(2,050,932)	(1,581,383)	(2,050,932)
		<u>(3,161,334)</u>	<u>(2,239,965)</u>	<u>(1,675,466)</u>	<u>(2,239,965)</u>
Net Amount provided from Financing Activities		<u>3,166,649</u>	<u>4,088,018</u>	<u>3,009,517</u>	<u>4,088,018</u>
Surplus / (Deficit) before General Rates		<u>(3,227,944)</u>	<u>(2,157,640)</u>	184,104	<u>(2,157,640)</u>
Total Amount raised from General Rates		3,261,265	2,245,157	2,253,108	2,245,157
Net Current Assets at 30 Jun - Surplus / (Deficit)		<u><u>33,321</u></u>	<u><u>87,517</u></u>	<u><u>2,437,212</u></u>	<u><u>87,517</u></u>

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the Local Government Act 1995 and accompanying regulations. The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as an asset Crown Land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget 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. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

(b) 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 budget review.

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

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

(c) Critical Accounting Estimates

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

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

(d) 2023-24 Actual Balances

Balances shown in this budget review report as 2023-24 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

(e) Rounding Off Figures

All figures shown in this budget review report are rounded to the nearest dollar.

(f) Budget Comparative Figures

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

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities.

(h) Trade and Other Receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Trade and Other Receivables (continued)

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

(j) Inventories

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs related to completion and its sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

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

(l) Contract Assets

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

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Shire has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are 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.

(o) Contract Liabilities

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

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

(p) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Employee Benefits (continued)

Other long-term employee benefits

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

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

(q) Provisions

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

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

2 GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants

	Adopted Budget 23 / 24	Revised Budget 23 / 24	Actual 31-Dec-23	Estimated Actual 23 / 24
	\$	\$	\$	\$
General Purpose Funding	207,018	207,018	103,510	207,018
Law, Order, Public Safety	18,560	20,481	10,240	20,481
Housing	5,850	-	-	-
Transport	5,157,007	3,932,891	564,357	3,932,891
Economic Services	37,000	37,000	3,904	37,000
Other Property and Services	85,000	120,051	54,635	120,051
Total Operating Grants	5,510,435	4,317,441	736,646	4,317,441

(b) Capital Grants

	Adopted Budget 23 / 24	Revised Budget 23 / 24	Actual 31-Dec-23	Estimated Actual 23 / 24
	\$	\$	\$	\$
Recreation and Culture	852,446	852,446	569,970	852,446
Transport	4,947,885	5,691,122	2,516,251	5,691,122
Total Non-operating Grants	5,800,331	6,543,568	3,086,221	6,543,568

3 DISPOSAL OF ASSETS

(a) Annual Budget 23 / 24

Plant and Equipment

Transport

P024 Water Tanker Trailer

Total Disposals

Book Value Budget 23 / 24 \$	Proceeds Budget 23 / 24 \$	Profit Budget 23 / 24 \$	(Loss) Budget 23 / 24 \$
100,000	100,000	-	-
100,000	100,000	-	-

Total Profit / (Loss) on Disposal

-

(b) YTD Actual - Dec 2023

Plant and Equipment

Transport

P024 Water Tanker Trailer

P15006 Truck - Isuzu NPR 65/45

P16063 2016 Toyota Prado

Total Disposals

Book Value Actual 23 / 24 \$	Proceeds Actual 23 / 24 \$	Profit Actual 23 / 24 \$	(Loss) Actual 23 / 24 \$
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Total Profit / (Loss) on Disposal

-

(c) Revised Budget 23 / 24

Plant and Equipment

Transport

P024 Water Tanker Trailer

Total Disposals

Book Value Budget 23 / 24 \$	Proceeds Budget 23 / 24 \$	Profit Budget 23 / 24 \$	(Loss) Budget 23 / 24 \$
100,000	100,000	-	-
		-	-
		-	-
100,000	100,000	-	-

Total Profit / (Loss) on Disposal

-

4 CAPITAL EXPENDITURE

(a) Property, Plant and Equipment

	Adopted Budget 23 / 24 \$	Revised Budget 23 / 24 \$	Actual 31-Dec-23 \$	Estimated Actual 23 / 24 \$
Buildings	567,500	567,500	27,972	567,500
Furniture and Equipment	91,500	273,981	28,174	273,981
Plant and Equipment	543,000	543,000	369,183	543,000
Total Property, Plant and Equipment	1,202,000	1,384,481	425,329	1,384,481

(b) Infrastructure

	Adopted Budget 23 / 24 \$	Revised Budget 23 / 24 \$	Actual 31-Dec-23 \$	Estimated Actual 23 / 24 \$
Roads	6,331,117	7,092,161	4,557,405	7,092,161
Other	2,250,000	2,250,000	225,077	2,250,000
Total Infrastructure	8,581,117	9,342,161	4,782,482	9,342,161

5 CASH BACKED RESERVES

	Adopted Budget - 23 / 24				YTD Actual - Dec 23/24				Revised Budget - 23 / 24			
	Opening Balance 01 Jul 24	Transfers from	Transfer to	Closing Balance 30 Jun 24	Opening Balance 01 Jul 23	Transfers from	Transfer to	Closing Actual 31 Dec 23	Opening Balance 01 Jul 23	Transfers from	Transfer to	Closing Actual 30 Jun 24
Reserve Name	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
a) Leave reserve	164,992	-	25,844	190,836	164,992	-	1,154	166,146	164,992	-	25,844	190,836
b) Plant reserve	1,251,758	(443,000)	-	808,758	1,251,758	-	-	1,251,758	1,251,758	(443,000)	-	808,758
c) Buildings reserve	505,853	-	5,325	511,178	505,854	-	3,541	509,395	505,854	-	7,081	512,935
d) Berringarra - Cue road reserve	1,441,587	-	10,000	1,451,587	1,441,587	-	48,279	1,489,866	1,441,587	-	48,279	1,489,866
e) CSIRO Berringarra - Pindar road reserve	178,213	-	1,875	180,088	178,214	-	1,247	179,461	178,214	-	1,875	180,089
f) Flood damage repairs reserve	5,969	-	75,000	80,969	5,968	-	-	5,968	5,968	-	75,000	80,968
g) Settlement buildings and facilitates	581,416	(600,000)	308,961	290,377	581,775	-	3,924	585,699	581,775	(600,000)	364,713	346,488
h) Asset rehabilitation reserve	858,912	(600,000)	-	258,912	858,912	-	-	858,912	858,912	(600,000)	-	258,912
i) Grants Commission Reserve	4,684,983	(4,684,983)	-	-	4,685,590	(4,684,983)	1,400	2,007	4,685,590	(4,684,983)	2,800	3,407
j) Community Economic Development Res	1,335	-	6,720	8,055	1,335	-	6	1,341	1,335	-	8,839	10,174
k) Carnarvon-Mullewa Mining Related	-	-	7,500	7,500	-	-	-	-	-	-	7,500	7,500
l) Asset Management Reserve	-	-	2,531,076	2,531,076	-	-	1,521,832	1,521,832	-	-	1,509,001	1,509,001
m) Museum Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserves	9,675,019	(6,327,983)	2,972,301	6,319,336	9,675,985	(4,684,983)	1,581,383	6,572,385	9,675,985	(6,327,983)	2,050,932	5,398,934

Reserve Accounts - Purposes

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve Name	Term	Purpose
a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements
b) Plant reserve	Ongoing	To be used for the purchase of plant
c) Buildings reserve	Ongoing	To be used for the construction/renovation of administration centre and Works Depot
d) Berringarra - Cue road reserve	Ongoing	To be used to maintain the road in a post Jack Hills mine closure environment by converting the road from bitumen to gravel and performing other associated works as required.
e) CSIRO Berringarra - Pindar road reserve	Ongoing	To be used to fund additional maintenance work required for CSIRO traffic
f) Flood damage reserve	Ongoing	To be used towards DRWFA funded flood damage works
g) Settlement Assets Reserve	Ongoing	To be used to fund and maintain new and upgraded buildings, facilities and infrastructure within the Murchison Settlement.
h) Road Asset Reserve	Ongoing	To be used to fund works for the construction and reconstruction of Councils Road Infrastructure
i) Grants Commission Reserve	Ongoing	To ensure that any Grants Commission funds received are only applied to income and expenses in the financial year in which they apply.
j) Community Economic Development Reserve	Ongoing	To be used to fund actions and activities that support and increase progress in the development of the Shire community and Shire based organisations economically, socially and culturally.
k) Carnarvon-Mullewa Mining Related	Ongoing	To be used to fund works for the construction and reconstruction of the Carnarvon-Mullewa Road as associated with Mining related traffic.
l) Asset Management Reserve	Ongoing	To be used to fund works associated with short and long-term management of Council's Infrastructure Assets.

6 INFORMATION ON BORROWINGS

(a) Loan Repayments

(i) Loan 2 Roadworks in 2020-21

	Adopted Budget 23 / 24 \$	Revised Budget 23 / 24 \$	Actual 31-Dec-23 \$	Estimated Actual 23 / 24 \$
Transport				
Opening Balance	1,722,871	1,722,871	1,722,871	1,722,871
New loans	-	-	-	-
Principal Payment	(189,033)	(189,033)	(94,083)	(189,033)
Principal Outstanding	1,533,838	1,533,838	1,628,788	1,533,838
Interest Payment	(30,870)	(30,870)	(15,869)	(30,870)
Total Interest and Fees	(30,870)	(30,870)	(15,869)	(30,870)
Opening Balance	1,722,871	1,722,871	1,722,871	1,722,871
Total Proceeds from New Borrowings	-	-	-	-
Total Principal Repayments	(189,033)	(189,033)	(94,083)	(189,033)
Principal Outstanding	1,533,838	1,533,838	1,628,788	1,533,838
Total Interest and Fees	(30,870)	(30,870)	(15,869)	(30,870)

7 NOTES TO THE STATEMENT OF CASH FLOWS

The statement of cash flows includes cash and cash equivalents net of outstanding overdrafts. The estimated cash at reporting date is as follows:

(a) Reconciliation of Cash

	Note	Adopted Budget 23 / 24 \$	Revised Budget 23 / 24 \$	Actual 31-Dec-23 \$	Estimated Actual 23 / 24 \$
Cash at bank and on hand		6,712,075	5,709,605	9,814,332	5,709,605
Total Cash on Hand		6,712,075	5,709,605	9,814,332	5,709,605

The following include the cash balances restricted by regulation or other externally imposed requirement:

Cash Backed Reserves	5	6,319,336	5,398,934	6,572,385	5,398,934
Unrestricted cash and cash equivalent		392,739	310,671	3,241,947	310,671
Total Restricted Cash		6,712,075	5,709,605	9,814,332	5,709,605

(b) Reconciliation of Net Cash from Operating
Activities to Net Result

Net Result		641,575	285,198	1,121,603	285,198
Depreciation		5,400,126	5,697,556	2,844,671	5,697,556
(Increase) / Decrease in Receivables		-	-	(2,668)	-
(Increase) / Decrease in Inventories		-	-	(85,344)	-
Increase / (Decrease) in Payables		-	-	695,440	-
Non-operating Grants, Subsidies and Contributions		(5,800,331)	(6,543,568)	(3,086,221)	(6,543,568)
Net Cash provided by / (used in) Operating Activities		241,370	(560,815)	1,487,481	(560,815)

8 NET CURRENT ASSETS

Composition of Estimated Net Current Assets

		Adopted Budget 23 / 24 \$	Revised Budget 23 / 24 \$	Actual 31-Dec-23 \$	Estimated Actual 23 / 24 \$
Current Assets					
Cash - Unrestricted	7(a)	392,739	310,671	3,241,947	310,671
Cash - Restricted Reserves	7(a)	6,319,336	5,398,934	6,572,385	5,398,934
Receivables		512,497	512,497	222,158	512,497
Contract Assets		795,834	-	-	-
Inventories		160,285	160,285	315,816	160,285
Total Current Assets		8,180,691	6,382,387	10,352,306	6,382,387
Current Liabilities					
Trade and Other Payables		(395,314)	(326,327)	(834,884)	(326,327)
Contract Liabilities		(862,555)	-	-	-
Deposits and Bonds		(576,685)	(576,685)	(513,342)	(576,685)
Short Term Borrowings		(189,033)	(189,033)	(190,774)	(189,033)
Provisions		(183,760)	(183,760)	(246,429)	(183,760)
Total Current Liabilities		(2,207,347)	(1,275,805)	(1,785,429)	(1,275,805)
Net Current Funding Position		5,973,344	5,106,582	8,566,877	5,106,582
Less: Cash - Restricted Reserves	5	(6,319,336)	(5,398,934)	(6,572,385)	(5,398,934)
Add: Current Portion of borrowings		189,033	189,033	196,293	189,033
Add: Current portion of employee benefit provision held in reserve		183,760	190,836	246,429	190,836
Add: Disposal of Assets		6,519	-	-	-
Estimated Surplus / (Deficit) C/FWD		33,320	87,517	2,437,214	87,517

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
			Opening Surplus				161,144	
03100	ABC Expenses - Rate Revenue	03100	ABC Expenses - Rate Revenue	903	Administration Allocation (Expense)		372	
03102	Valuation Exp.& Title Searches	03102	Valuation Exp.& Title Searches	521	Service Contracts			(221)
03105	Penalty Interest Raised on Rates	03105	Penalty Interest Raised on Rates	160	Interest Earned			(847)
03107	Back Rates Levied	03107	Back Rates Levied	100	General Rates		13,919	
03114	Rates Levied	03114	Rates Levied	100	General Rates			(1,022,075)
03204	Interest Earned - Municipal	03204	Interest Earned - Municipal	160	Interest Earned			(1,615)
03206	Interest Earned - Reserve	03206	Interest Earned - Reserve	161	Interest Earned On Reserves		45,978	
03207	Interest Received - Other (Not Reserves)	03207	Interest Received - Other (Not Reserves)	160	Interest Earned		569	
03210	Transfer to Grants Commission Reserve	03210	Transfer to Grants Commission Reserve	630	Transfer to reserve			(2,800)
03212	Transfer to Asset Management Reserve	03212	Transfer to Asset Management Reserve	630	Transfer to reserve		1,022,075	
04101	Members Conference Expenses	04101	Members Conference Expenses	520	Materials			(37)
04101	Members Conference Expenses	04101	Members Conference Expenses	580	Other Expenses			(1,066)
04102	Council Election Expenses	04102	Council Election Expenses	521	Service Contracts		6,684	
04104	Members - Refresh & Receptions	04104	Members - Refresh & Receptions	521	Service Contracts			(2,954)
04105	Members - Insurance	04105	Members - Insurance	570	Insurance Premiums			(83)
04110	Civic Receptions	04110	Civic Receptions	520	Materials		5,230	
04110	Civic Receptions	04110	Civic Receptions	500	Salaries & Wages			(2,436)
04110	Civic Receptions	04110	Civic Receptions	900	Labour Overheads			(2,370)
04113	ABC Expenses - Members	04113	ABC Expenses - Members	903	Administration Allocation (Expense)		10,961	
04116	Furniture & Equipment	CHFURN	Council Chambers Communications Gear/Tables	520	Materials		15,000	
04150	Other Governance Revenue	04150	Other Governance Revenue	122	Donations Received		1,000	
04200	ABC Expenses - Other Governance	04200	ABC Expenses - Other Governance	903	Administration Allocation (Expense)		24,364	
05100	ABC Expenses - Fire Prevention	05100	ABC Expenses - Fire Prevention	903	Administration Allocation (Expense)		374	
05101	Insurance - Fire Prevention	05101	Insurance - Fire Prevention	570	Insurance Premiums			(223)
05102	Income Relating to Fire Prevention	05102	Income Relating to Fire Prevention	110	Operating Grants - State Government		1,921	
05102	Income Relating to Fire Prevention	05102	Income Relating to Fire Prevention	170	Other Revenue			(907)
05108	Depreciation - Fire Prevention	05108	Depreciation - Fire Prevention	550	Depreciation - Buildings & Improvements	50		
05108	Depreciation - Fire Prevention	05108	Depreciation - Fire Prevention	552	Depreciation - Plant & Equipment - Major	(8,488)		
05200	Animal Control Expenses	05200	Animal Control Expenses	521	Service Contracts			(7,336)
05202	Dog Registration Fee Income	05202	Dog Registration Fee Income	156	Other Fees & Charges		88	
05307	CESM Program Expenses	05307	CESM Program Expenses	521	Service Contracts		5,274	
05310	ABC Expenses - O.L.O. & P.S.	05310	ABC Expenses - O.L.O. & P.S.	903	Administration Allocation (Expense)		374	
07400	Preventative Services - Admin & Inspection	07400	Administration & Inspection	521	Service Contracts			(2,248)
07404	Analytical Expenses	07404	Analytical Expenses	521	Service Contracts			(220)
07406	ABC Expenses - Prev. Services	07406	ABC Expenses - Prev. Services	903	Administration Allocation (Expense)		374	
07503	ABC Expenses - Pest Control	07503	ABC Expenses - Pest Control	903	Administration Allocation (Expense)		374	
07700	Medical Centre Expenses	07700	Medical Centre Expenses	521	Service Contracts			(350)
07702	Maintain Patient Transfer Vehicle	07702	Maintain Patient Transfer Vehicle	901	Plant Recovery			(2,005)
07705	ABC Expenses - Other Health	07705	ABC Expenses - Other Health	903	Administration Allocation (Expense)		374	
07706	Depreciation Ambulance Centre	07706	Depreciation Ambulance Centre	550	Depreciation - Buildings & Improvements	57		
08002	ABC Expenses - Education & Welfare	08002	ABC Expenses - Education & Welfare	903	Administration Allocation (Expense)		374	
09101	Maintenance 2 Office Road (CEO)	M2OFF	Maintenance 2 Office Road (CEO)	570	Insurance Premiums			(719)
09102	Maintenance 4A Kurara Way	M4AKU	Maintenance 4A Kurara Way	570	Insurance Premiums			(64)
09102	Maintenance 4A Kurara Way	M4AKU	Maintenance 4A Kurara Way	901	Plant Recovery			(90)
09103	Maintenance 4B Kurara Way	M4BKU	Maintenance 4B Kurara Way	570	Insurance Premiums			(64)
09103	Maintenance 4B Kurara Way	M4BKU	Maintenance 4B Kurara Way	901	Plant Recovery			(118)
09104	Maintenance 6 Kurara Way	M6KU	Maintenance 6 Kurara Way	570	Insurance Premiums			(267)
09104	Maintenance 6 Kurara Way	M6KU	Maintenance 6 Kurara Way	901	Plant Recovery			(66)
09105	Maintenance 8 Kurara Way	M8KU	Maintenance 8 Kurara Way	570	Insurance Premiums			(169)
09106	Maintenance 10A Kurara Way	M10AKU	Maintenance 10A Kurara Way	570	Insurance Premiums		19	
09106	Maintenance 10A Kurara Way	M10AKU	Maintenance 10A Kurara Way	901	Plant Recovery			(156)
09107	Maintenance 10B Kurara Way	M10BKU	Maintenance 10B Kurara Way	570	Insurance Premiums		19	
09107	Maintenance 10B Kurara Way	M10BKU	Maintenance 10B Kurara Way	901	Plant Recovery			(152)
09108	Maintenance 12A Kurara Way	M12AKU	Maintenance 12A Kurara Way	570	Insurance Premiums			(214)
09108	Maintenance 12A Kurara Way	M12AKU	Maintenance 12A Kurara Way	901	Plant Recovery			(82)
09109	Maintenance 12B Kurara Way	M12BKU	Maintenance 12B Kurara Way	570	Insurance Premiums			(214)
09109	Maintenance 12B Kurara Way	M12BKU	Maintenance 12B Kurara Way	901	Plant Recovery			(177)
09110	Maintenance 14 Mulga Cres	M14MUL	Maintenance 14 Mulga Cres	500	Salaries & Wages			(762)
09110	Maintenance 14 Mulga Cres	M14MUL	Maintenance 14 Mulga Cres	570	Insurance Premiums		164	
09110	Maintenance 14 Mulga Cres	M14MUL	Maintenance 14 Mulga Cres	900	Labour Overheads			(245)
09110	Maintenance 14 Mulga Cres	M14MUL	Maintenance 14 Mulga Cres	901	Plant Recovery			(1,120)
09111	Maintenance 16 Mulga Cres	M16MUL	Maintenance 16 Mulga Cres	570	Insurance Premiums			(24)
09111	Maintenance 16 Mulga Cres	M16MUL	Maintenance 16 Mulga Cres	901	Plant Recovery			
09113	Staff Housing Costs Reallocated	09113	Staff Housing Costs Reallocated	904	Housing Allocation (Expense)		6,485	
09117	Maintenance 8 Mulga Cres	M8MUL	Maintenance 8 Mulga Cres	570	Insurance Premiums			(538)
09117	Maintenance 8 Mulga Cres	M8MUL	Maintenance 8 Mulga Cres	901	Plant Recovery			(22)
09118	Maintenance 10 Mulga Cres	M10MUL	Maintenance 10 Mulga Cres	570	Insurance Premiums			(615)
09118	Maintenance 10 Mulga Cres	M10MUL	Maintenance 10 Mulga Cres	901	Plant Recovery			(44)
09121	Foxtel 2 Office Road (CEO)	09121	Foxtel 2 Office Road (CEO)	121	Reimbursements			(35)
09122	Foxtel 4A Kurara Way	09122	Foxtel 4A Kurara Way	121	Reimbursements			(254)
09123	Foxtel 4B Kurara Way	09123	Foxtel 4B Kurara Way	121	Reimbursements			(35)
09124	Foxtel 6 Kurara Way	09124	Foxtel 6 Kurara Way	121	Reimbursements			(35)
09125	Foxtel 8 Kurara Way	09125	Foxtel 8 Kurara Way	121	Reimbursements			(254)
09126	Foxtel 10A Kurara Way	09126	Foxtel 10A Kurara Way	121	Reimbursements			(35)
09127	Foxtel 10B Kurara Way	09127	Foxtel 10B Kurara Way	121	Reimbursements			(35)
09128	Foxtel 12A Kurara Way	09128	Foxtel 12A Kurara Way	121	Reimbursements			(35)

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
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9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
09129	Foxtel 12B Kurara Way	09129	Foxtel 12B Kurara Way	121	Reimbursements			(363)
09130	Foxtel 14 Mulga Cres	09130	Foxtel 14 Mulga Cres	121	Reimbursements			(117)
09131	Income 16 Mulga Cres	09131	Income 16 Mulga Cres	121	Reimbursements			(390)
09135	Foxtel 8 Mulga Cres	09135	Foxtel 8 Mulga Cres	121	Reimbursements			(199)
09136	Foxtel 10 Mulga Cres	09136	Foxtel 10 Mulga Cres	121	Reimbursements			(35)
09137	Foxtel 12 Mulga Cres	09137	Foxtel 12 Mulga Cres	121	Reimbursements			(390)
09140	Foxtel Roadhouse Residence	09140	Foxtel Roadhouse Residence	121	Reimbursements			(63)
09148	Depreciation - Staff Housing	09148	Depreciation - Staff Housing	550	Depreciation - Buildings & Improvements	713		
09151	Transfer to Reserves - Buildings	09151	Transfer to Reserves - Buildings	630	Transfer to reserve			(1,756)
10100	Household Refuse Removal	MSANH	Household Refuse Removal	500	Salaries & Wages	1,561		(404)
10100	Household Refuse Removal	MSANH	Household Refuse Removal	550	Depreciation - Buildings & Improvements			
10100	Household Refuse Removal	MSANH	Household Refuse Removal	570	Insurance Premiums		29	
10100	Household Refuse Removal	MSANH	Household Refuse Removal	900	Labour Overheads			(848)
10100	Household Refuse Removal	MSANH	Household Refuse Removal	901	Plant Recovery			(582)
10103	Tip Maintenance	MTIP	Tip Maintenance	500	Salaries & Wages			(298)
10103	Tip Maintenance	MTIP	Tip Maintenance	900	Labour Overheads			(309)
10103	Tip Maintenance	MTIP	Tip Maintenance	901	Plant Recovery			(569)
10105	ABC Expenses - H'sehold Refuse	10105	ABC Expenses - H'sehold Refuse	903	Administration Allocation (Expense)		374	
10303	ABC Expenses - Sewerage	10303	ABC Expenses - Sewerage	903	Administration Allocation (Expense)		374	
10500	Protection of Environment Expenses	MSANO	Gen Exp Relating To Protection Of Environment	500	Salaries & Wages			(572)
10500	Protection of Environment Expenses	MSANO	Gen Exp Relating To Protection Of Environment	900	Labour Overheads			(579)
10503	ABC Exp. - Protection of Env.	10503	ABC Exp. - Protection of Env.	903	Administration Allocation (Expense)		388	
10600	Town Ping & Reg. Dev Expenses	10600	Town Ping & Reg. Dev Expenses	521	Service Contracts		20,000	
10604	ABC Exp - Town Ping & Reg. Dev.	10604	ABC Exp - Town Ping & Reg. Dev.	903	Administration Allocation (Expense)		323	
10700	Other Community Amenities Expenses	OCMFAC	Other Community Amenities Facilities	550	Depreciation - Buildings & Improvements	22,747		
10700	Other Community Amenities Expenses	OCOP	Other Community Operations	500	Salaries & Wages			(5,203)
10700	Other Community Amenities Expenses	OCOP	Other Community Operations	900	Labour Overheads			(5,063)
10700	Other Community Amenities Expenses	OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)	500	Salaries & Wages			(23)
10700	Other Community Amenities Expenses	OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)	900	Labour Overheads			(34)
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)	543	Gas			(975)
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)	570	Insurance Premiums			(187)
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)	900	Labour Overheads			(366)
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)	901	Plant Recovery			(45)
10705	Cemetery Maintenance	MCEMET	Maintenance - Cemetery	500	Salaries & Wages			(639)
10705	Cemetery Maintenance	MCEMET	Maintenance - Cemetery	520	Materials			(166)
10705	Cemetery Maintenance	MCEMET	Maintenance - Cemetery	570	Insurance Premiums			(423)
10705	Cemetery Maintenance	MCEMET	Maintenance - Cemetery	900	Labour Overheads			(671)
10709	ABC Expenses - O.C.A.	10709	ABC Expenses - O.C.A.	903	Administration Allocation (Expense)		388	
11300	ABC Expenses - Other Rec. & Sport	11300	ABC Expenses - Other Rec. & Sport	903	Administration Allocation (Expense)		477	
11301	Income - Other Recreation & Sport	11301	Income - Other Recreation & Sport	170	Other Revenue		1,000	
11304	Parks & Reserves Mtce	MPARKS	Maintenance - Parks And Reserves	570	Insurance Premiums		5	
11304	Parks and Reserves Mtce	MPARKS	Maintenance - Parks And Reserves	901	Plant Recovery			(1,495)
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	570	Insurance Premiums			(500)
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	901	Plant Recovery			(578)
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	500	Salaries & Wages			(1,773)
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	520	Materials		5,000	
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	521	Service Contracts		4,746	
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	543	Gas			(291)
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	570	Insurance Premiums			(18)
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	900	Labour Overheads			(2,337)
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	901	Plant Recovery			(4,428)
11307	Sports Toilet Block Mtce	MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubrooms And Between Fields)- Op Exp	570	Insurance Premiums			(25)
11307	Sports Toilet Block Mtce	MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubrooms And Between Fields)- Op Exp	901	Plant Recovery			(2)
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	500	Salaries & Wages			(525)
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	900	Labour Overheads			(511)
11318	Depreciation - Other Rec. and Sport	11318	Depreciation - Other Rec. and Sport	551	Depreciation - Furniture & Equipment	4		
11400	Television Rebroadcasting	11400	Television Rebroadcasting	520	Materials			(273)
11404	ABC Exp - TV Rebroadcasting	11404	ABC Exp - TV Rebroadcasting	903	Administration Allocation (Expense)		369	
11500	Library Costs	11500	Library Costs	520	Materials			(688)
11500	Library Costs	11500	Library Costs	521	Service Contracts			(420)
11502	ABC Expenses - Libraries	11502	ABC Expenses - Libraries	903	Administration Allocation (Expense)		1,069	
11600	Other Cultural Expenses	MOSAIC	Mosaic Project Expenses	520	Materials			(58)
11602	Murchison Museum	MUSEUM	Maintenance - Museum	500	Salaries & Wages			(600)
11602	Murchison Museum	MUSEUM	Maintenance - Museum	570	Insurance Premiums			(223)
11602	Murchison Museum	MUSEUM	Maintenance - Museum	900	Labour Overheads			(584)
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	500	Salaries & Wages			(552)
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	570	Insurance Premiums			(176)
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	900	Labour Overheads			(693)
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	901	Plant Recovery			(94)
11606	ABC Expenses - Other Culture	11606	ABC Expenses - Other Culture	903	Administration Allocation (Expense)		757	
11610	Other Culture Depreciation	11610	Other Culture Depreciation	550	Depreciation - Buildings & Improvements	370		
12108	Grids Construction	CGR000	Capex Grids General	520	Materials			(29,222)
12108	Grids Construction	CGR000	Capex Grids General	521	Service Contracts		29,222	
12118	Sealed Roads Construction	C12031	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen various sections	520	Materials			(12,669)
12118	Sealed Roads Construction	C12031	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen various sections	521	Service Contracts			(720,490)
12119	Sealed Roads Sealing Works	C12033	Reseal Works	521	Service Contracts			(26,470)
12120	Formed & Surfaced Roads Construction	C12026	Beri-Pindar Rd Wreath Flowers Works	500	Salaries & Wages			(5,446)

SHIRE OF MURCHISON
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COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
12120	Formed & Surfaced Roads Construction	C12026	Beri-Pindar Rd Wreath Flowers Works	520	Materials			(2,571)
12120	Formed & Surfaced Roads Construction	C12026	Beri-Pindar Rd Wreath Flowers Works	521	Service Contracts			(34,932)
12120	Formed & Surfaced Roads Construction	C12026	Beri-Pindar Rd Wreath Flowers Works	900	Labour Overheads			(5,300)
12120	Formed & Surfaced Roads Construction	C12026	Beri-Pindar Rd Wreath Flowers Works	901	Plant Recovery			(2,570)
12120	Formed & Surfaced Roads Construction	C12027	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways	500	Salaries & Wages			(1,482)
12120	Formed & Surfaced Roads Construction	C12027	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways	521	Service Contracts		53,193	
12120	Formed & Surfaced Roads Construction	C12027	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways	900	Labour Overheads			(1,442)
12120	Formed & Surfaced Roads Construction	C12028	Carn-Mul Rd 82.62 - 83.54 & 86.90 - 88.05 Resheet incl Floodways	521	Service Contracts		1,186	
12120	Formed & Surfaced Roads Construction	C12035	SKA Route General Construction Works	500	Salaries & Wages			(5,486)
12120	Formed & Surfaced Roads Construction	C12035	SKA Route General Construction Works	521	Service Contracts		16,163	
12120	Formed & Surfaced Roads Construction	C12035	SKA Route General Construction Works	900	Labour Overheads			(10,677)
12120	Formed & Surfaced Roads Construction	C12037	SKA Route Twin Peaks-Woolleen Rd Proj No 1	500	Salaries & Wages			(1,040)
12120	Formed & Surfaced Roads Construction	C12037	SKA Route Twin Peaks-Woolleen Rd Proj No 1	900	Labour Overheads			(1,012)
12151	Trans. to Res - Beringarra - Cue	12151	Trans. to Res - Beringarra - Cue	630	Transfer to reserve			(38,279)
12200	Depreciation - Roads & Depot	12200	Depreciation - Roads & Depot	550	Depreciation - Buildings & Improvements	346		
12200	Depreciation - Roads & Depot	12200	Depreciation - Roads & Depot	553	Depreciation - Roads	199,004		
12200	Depreciation - Roads & Depot	12200	Depreciation - Roads & Depot	559	Depreciation - Bridges	479		
12203	Roads Maintenance General	R0001	Beringarra-Pindar Road	901	Plant Recovery			(9,053)
12203	Roads Maintenance General	R0004	Twin Peaks - Woolleen Road	500	Salaries & Wages			(3,941)
12203	Roads Maintenance General	R0004	Twin Peaks - Woolleen Road	900	Labour Overheads			(4,146)
12203	Roads Maintenance General	R0004	Twin Peaks - Woolleen Road	901	Plant Recovery			(9,556)
12203	Roads Maintenance General	R0005	Boolardy - Kalli Road	500	Salaries & Wages			(15,260)
12203	Roads Maintenance General	R0005	Boolardy - Kalli Road	900	Labour Overheads			(7,297)
12203	Roads Maintenance General	R0005	Boolardy - Kalli Road	901	Plant Recovery			(20,078)
12203	Roads Maintenance General	R0006	Byro - Woodleigh Road	900	Labour Overheads			(274)
12203	Roads Maintenance General	R0006	Byro - Woodleigh Road	901	Plant Recovery			(2,224)
12203	Roads Maintenance General	R0008	New Forrest - Yallalong Road	900	Labour Overheads			(259)
12203	Roads Maintenance General	R0008	New Forrest - Yallalong Road	901	Plant Recovery			(2,879)
12203	Roads Maintenance General	R0010	Coolcalalaya Road	500	Salaries & Wages			(1,952)
12203	Roads Maintenance General	R0010	Coolcalalaya Road	900	Labour Overheads			(2,094)
12203	Roads Maintenance General	R0010	Coolcalalaya Road	901	Plant Recovery			(4,704)
12203	Roads Maintenance General	R0011	Mileura - Nookawarra Road	500	Salaries & Wages			(4,621)
12203	Roads Maintenance General	R0011	Mileura - Nookawarra Road	900	Labour Overheads			(4,501)
12203	Roads Maintenance General	R0011	Mileura - Nookawarra Road	901	Plant Recovery			(14,048)
12203	Roads Maintenance General	R0024	Boolardy Station Access Road	500	Salaries & Wages			(1,178)
12203	Roads Maintenance General	R0024	Boolardy Station Access Road	900	Labour Overheads			(1,147)
12203	Roads Maintenance General	R0024	Boolardy Station Access Road	901	Plant Recovery			(2,770)
12203	Roads Maintenance General	R0027	Woolleen - Mt Wittenoom Road	500	Salaries & Wages			(1,680)
12203	Roads Maintenance General	R0027	Woolleen - Mt Wittenoom Road	521	Service Contracts			(30,750)
12203	Roads Maintenance General	R0027	Woolleen - Mt Wittenoom Road	900	Labour Overheads			(1,741)
12203	Roads Maintenance General	R0027	Woolleen - Mt Wittenoom Road	901	Plant Recovery			(261)
12203	Roads Maintenance General	R0033	Cue - Kalli Road	500	Salaries & Wages			(4,218)
12203	Roads Maintenance General	R0033	Cue - Kalli Road	900	Labour Overheads			(4,166)
12203	Roads Maintenance General	R0033	Cue - Kalli Road	901	Plant Recovery			(4,691)
12203	Roads Maintenance General	RMPIA1	Pia Settlement Roads Maintenance	500	Salaries & Wages			(1,512)
12203	Roads Maintenance General	RMPIA1	Pia Settlement Roads Maintenance	900	Labour Overheads			(1,471)
12203	Roads Maintenance General	RMPIA1	Pia Settlement Roads Maintenance	901	Plant Recovery			(3,754)
12204	Depot Maintenance	DEPOT	Depot Maintenance	500	Salaries & Wages			(3,427)
12204	Depot Maintenance	DEPOT	Depot Maintenance	520	Materials			(1,868)
12204	Depot Maintenance	DEPOT	Depot Maintenance	570	Insurance Premiums		354	
12204	Depot Maintenance	DEPOT	Depot Maintenance	900	Labour Overheads			(4,254)
12204	Depot Maintenance	DEPOT	Depot Maintenance	901	Plant Recovery			(2)
12206	Traffic Signs Maint.	TSIGNS	Traffic Signs Maintenance	520	Materials			(17,153)
12207	Bridges Maint.	MBRIDG	Bridges Maintenance	570	Insurance Premiums		168	
12216	Grant - Roads to Recovery	12216	Grant - Roads to Recovery	182	Capital Grants - Commonwealth		347,350	
12219	Grant - Wandrra Flood Damage	12219	Grant - Wandrra Flood Damage	110	Operating Grants - State Government			(1,407,084)
12220	Traffic Licencing Commissions	12220	Traffic Licencing Commissions	113	Contributions - Operating		151	
12220	Traffic Licencing Commissions	12220	Traffic Licencing Commissions	170	Other Revenue		729	
12230	SKA Roads Maintenance	SKA00	SKA Roads Maintenance General	521	Service Contracts			(166,196)
12235	Flood Damage	FLOOD8	Flood Damage Feb 2020	521	Service Contracts		1,677,235	
12235	Flood Damage	FLOOD9	Flood Damage from Rain Event May 2021	500	Salaries & Wages		6,109	
12235	Flood Damage	FLOOD9	Flood Damage from Rain Event May 2021	521	Service Contracts		72,639	
12235	Flood Damage	FLOOD9	Flood Damage from Rain Event May 2021	900	Labour Overheads		5,372	
12235	Flood Damage	FLOOD11	Flood Damage from Rain Event Mar April 2023	521	Service Contracts			(8,568)
12236	MRWA - SKA Roads Operating Grant	12236	MRWA - SKA Roads Operating Grant	110	Operating Grants - State Government		182,816	
12237	MRWA - SKA Roads Capital Grant	12237	MRWA - SKA Roads Capital Grant	181	Capital Grants - State Government		395,887	
12241	ABC Exp - Roads & Depot	12241	ABC Exp - Roads & Depot	903	Administration Allocation (Expense)		7,233	
12243	Housing Costs Road Maint	12243	Housing Costs Road Maint	904	Housing Allocation (Expense)			(2,788)
12302	Road Plant Purchases	12302	Road Plant Purchases	702	Capital Purchases - Plant & Equipment Major		64,047	
12604	Airport Maintenance	MAIRPT	Airport Maintenance	520	Materials			(13,614)
12604	Airport Maintenance	MAIRPT	Airport Maintenance	570	Insurance Premiums			(1,154)
12604	Airport Maintenance	MAIRPT	Airport Maintenance	901	Plant Recovery			(5)
12605	ABC Exp. - Aerodrome	12605	ABC Exp. - Aerodrome	903	Administration Allocation (Expense)		354	
12608	Depreciation - Airstrip	12608	Depreciation - Airstrip	552	Depreciation - Plant & Equipment - Major	1,155		
13101	Vermis Control	13101	Vermis Control	580	Other Expenses			(4,315)
13103	ABC Exp - Rural Services	13103	ABC Exp - Rural Services	903	Administration Allocation (Expense)		562	
13200	Caravan Park Depreciation	13200	Caravan Park Depreciation	550	Depreciation - Buildings & Improvements	7,389		

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
13202	Tour Area Prom Furniture & Equipment	C13021	Caravan Park Furniture & Equipment	701	Capital Purchases - Furniture & Equipment		22,000	
13202	Tour Area Prom Furniture & Equipment	C13021	Caravan Park Furniture & Equipment	520	Materials			(20,945)
13202	Tour Area Prom Furniture & Equipment	C13023	Roadhouse Appliances	520	Materials			(4,536)
13202	Tour Area Prom Furniture & Equipment	C13023	Roadhouse Appliances	701	Capital Purchases - Furniture & Equipment			(194,000)
13207	ABC Exp- Tourism/Area Prom.	13207	ABC Exp- Tourism/Area Prom.	903	Administration Allocation (Expense)		1,566	
13211	Trans to Res - Com Econ Dev	13211	Trans to Res - Com Econ Dev	630	Transfer to reserve			(2,119)
13612	Trans to Res - Sett. Bldg & Facs.	13612	Trans to Res - Sett. Bldg & Facs.	630	Transfer to reserve			(55,752)
13619	Roadhouse Business Expenses	RHOPER	Roadhouse Business Operational	900	Labour Overheads			(16,899)
13619	Roadhouse Business Expenses	RHOTH	Roadhouse - Other	520	Materials			(172)
13620	Cabins Caravan Park Expenses	CPKEXP	Caravan Park Expenses - Grounds	570	Insurance Premiums			(467)
13620	Cabins Caravan Park Expenses	CPBUILD	Cabins Caravan Park Expenses	570	Insurance Premiums			(341)
13620	Cabins Caravan Park Expenses	RHACOM	Maintenance of Tourist Accommodation Units	900	Labour Overheads			(512)
13620	Cabins Caravan Park Expenses	RHACOM	Maintenance of Tourist Accommodation Units	570	Insurance Premiums			(2,422)
13640	Roadhouse Building & Surrounds	RHM	Roadhouse Cafe Bldg Maint	500	Salaries & Wages			(5,387)
13640	Roadhouse Building & Surrounds	RHM	Roadhouse Cafe Bldg Maint	520	Materials			(1,688)
13640	Roadhouse Building & Surrounds	RHM	Roadhouse Cafe Bldg Maint	543	Gas			(845)
13640	Roadhouse Building & Surrounds	RHM	Roadhouse Cafe Bldg Maint	570	Insurance Premiums		927	
13640	Roadhouse Building & Surrounds	RHRES	Roadhouse Residence	520	Materials			(1,379)
13640	Roadhouse Building & Surrounds	RHRES	Roadhouse Residence	543	Gas			(382)
13640	Roadhouse Building & Surrounds	RHRES	Roadhouse Residence	900	Labour Overheads			(109)
13655	Tourism Expenses	CMULBC	Murchison Roads Planning and Design Project	521	Service Contracts		10	
13655	Tourism Expenses	TOUR	Tourism Operational Expenses	521	Service Contracts		22,764	
13600	ABC Expenses - Other Economic Services	13600	ABC Expenses - Other Economic Services	903	Administration Allocation (Expense)		2,567	
13601	Settlement Water Supply	WATER	Settlement Water Supply	500	Salaries & Wages			(840)
13601	Settlement Water Supply	WATER	Settlement Water Supply	550	Depreciation - Buildings & Improvements	28,616		
13601	Settlement Water Supply	WATER	Settlement Water Supply	556	Depreciation - Other Infrastructure	(17,500)		
13601	Settlement Water Supply	WATER	Settlement Water Supply	570	Insurance Premiums			(122)
13601	Settlement Water Supply	WATER	Settlement Water Supply	900	Labour Overheads			(1,008)
13601	Settlement Water Supply	WATER	Settlement Water Supply	901	Plant Recovery			(17)
13602	Settlement Power Generation	POWER	Settlement Power Generation	550	Depreciation - Buildings & Improvements	2,062		
13602	Settlement Power Generation	POWER	Settlement Power Generation	552	Depreciation - Plant & Equipment - Major	26		
13602	Settlement Power Generation	POWER	Settlement Power Generation	570	Insurance Premiums			(237)
13602	Settlement Power Generation	POWER	Settlement Power Generation	901	Plant Recovery			(1,555)
13602	Settlement Power Generation	PHFUEL	Powerhouse Fuel	520	Materials			(10,700)
13602	Settlement Power Generation	GEN098	Powerhouse Generator No 1	570	Insurance Premiums		1,110	
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	500	Salaries & Wages			(155)
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	570	Insurance Premiums		1,110	
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	900	Labour Overheads			(1,331)
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	500	Salaries & Wages			(450)
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	520	Materials			(10)
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	555	Depreciation - Plant & Equipment Minor	11		
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	570	Insurance Premiums		998	
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	900	Labour Overheads			(440)
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	901	Plant Recovery			(18)
13606	Roadhouse Fuel Expenses	RHFEXP	Roadhouse Fuel Other Expenses	521	Service Contracts			(50)
13607	Income Other Economic Services	13607	Income Other Economic Services	156	Other Fees & Charges		15,128	
13641	Other Economic Services Expenses	ECOOOTH	Other Economic Services Expenses	521	Service Contracts			(171)
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	550	Depreciation - Buildings & Improvements	107		
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	555	Depreciation - Plant & Equipment Minor	1,523		
13649	Depreciation - Roadhouse	13649	Depreciation - Roadhouse	550	Depreciation - Buildings & Improvements	462		
13649	Depreciation - Roadhouse	13649	Depreciation - Roadhouse	552	Depreciation - Plant & Equipment - Major	30		
13656	Housing Costs Allocated Economic Services	13656	Housing Costs Allocated Economic Services	904	Housing Allocation (Expense)			(3,888)
13657	Water Infrastructure	C14720	Improvements To drinking Water reticulation	520	Materials			(89)
13657	Water Infrastructure	C14720	Improvements To drinking Water reticulation	521	Service Contracts		89	
14200	Plant Expenses PWO	14200	Plant Expenses PWOH	901	Plant Recovery			(6,873)
14202	Sick Leave Expense	14202	Sick Leave Expense	500	Salaries & Wages			(146)
14203	Annual & LSL - Works	14203	Annual & LSL - Works	500	Salaries & Wages			(100,982)
14205	Works Salaries & Wages	OFFWKS	Works Salaries & Wages	500	Salaries & Wages			(36,526)
14206	Consultant Expenses (Inc RAMM)	14206	Consultant Expenses (Inc RAMM)	521	Service Contracts			(8,633)
14207	Less PWO Allocated to Works	14207	Less PWO Allocated to Works	900	Labour Overheads		79,066	
14211	Camp Expenses	14211	Camp Expenses	521	Service Contracts			(810)
14213	TOIL - Works	14213	TOIL - Works	500	Salaries & Wages		713	
14214	Public Holidays - Works	14214	Public Holidays - Works	500	Salaries & Wages			(6,406)
14215	ABC Expenses - P.W.Overheads	14215	ABC Expenses - P.W.Overheads	903	Administration Allocation (Expense)		4,522	
14217	Superannuation - P.W.O.	14217	Superannuation - P.W.O.	501	Superannuation			(5,399)
14302	Insurance - Plant	14302	Insurance - Plant	570	Insurance Premiums			(3,707)
14303	Fuel & Oils	14303	Fuel & Oils	520	Materials			(35,267)
14305	Parts & Repairs	14305	Parts & Repairs	543	Gas			(2,588)
14305	Parts & Repairs	14305	Parts & Repairs	901	Plant Recovery			(6,917)
14308	Depreciation - Plant	14308	Depreciation - Plant	552	Depreciation - Plant & Equipment - Major	51,658		
14308	Depreciation - Plant	14308	Depreciation - Plant	555	Depreciation - Plant & Equipment Minor	56		
14309	Plant Operation Costs Allocated to Works	14309	Plant Operation Costs Allocated to Works	901	Plant Recovery		125,141	
14312	Plant - Tools & Minor Equipment	14312	Plant - Tools & Minor Equipment	520	Materials			(7,157)
14313	ABC Expenses - Plant Operation Costs	14313	ABC Expenses - Plant Operation Costs	903	Administration Allocation (Expense)		7,413	
14404	Diesel Fuel Rebate	14404	Diesel Fuel Rebate	113	Contributions - Operating		35,051	
14500	General Office and Administration	14500	General Office and Administration	520	Materials			(995)
14500	General Office and Administration	14500	General Office and Administration	521	Service Contracts			(1,630)

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Ino/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
14501	Office Building Expenses	OFFADM	Administration Office Maintenance	520	Materials			(2,385)
14501	Office Building Expenses	OFFADM	Administration Office Maintenance	570	Insurance Premiums		357	
14501	Office Building Expenses	OFFADM	Administration Office Maintenance	901	Plant Recovery			(234)
14502	Workers Comp. - Administration	14502	Workers Comp. - Administration	502	Other Employee Costs			(15,894)
14503	IT Expense	14503	IT Expense	520	Materials			(3,037)
14504	Telecommunications - Admin	14504	Telecommunications - Admin	521	Service Contracts		7,886	
14504	Telecommunications - Admin	14504	Telecommunications - Admin	541	Telecommunications			(6,699)
14505	Travel & Accommodation - Admin	14505	Travel & Accommodation - Admin	502	Other Employee Costs			(3,532)
14505	Travel & Accommodation - Admin	14505	Travel & Accommodation - Admin	520	Materials			(93)
14506	Legal Expenses Administration	14506	Legal Expenses Administration	520	Materials			(24,000)
14506	Legal Expenses Administration	14506	Legal Expenses Administration	521	Service Contracts			(12,000)
14510	Depreciation - Admin	14510	Depreciation - Admin	550	Depreciation - Buildings & Improvements	414		
14510	Depreciation - Admin	14510	Depreciation - Admin	551	Depreciation - Furniture & Equipment	4,578		
14512	Income Relating to Administration	14512	Income Relating to Administration	121	Reimbursements			(4,967)
14512	Income Relating to Administration	14512	Income Relating to Administration	156	Other Fees & Charges			(4,222)
14512	Income Relating to Administration	14512	Income Relating to Administration	170	Other Revenue		8,189	
14517	Insurance - Admin	14517	Insurance - Admin	570	Insurance Premiums		627	
14518	Salaries - Administration	14518	Salaries - Administration	500	Salaries & Wages		115,678	
14519	Staff Appointment Expenses	14519	Staff Appointment Expenses	502	Other Employee Costs			(1,406)
14520	Superannuation - Admin	14520	Superannuation - Admin	501	Superannuation			(8,350)
14521	Audit Fees	14521	Audit Fees (Administration)	521	Service Contracts		2,678	
14522	Consultants Administration	14522	Consultants Administration	521	Service Contracts		30,000	
14523	Accounting Support Services	14523	Accounting Support Services	521	Service Contracts		15,000	
14523	Accounting Support Services	14523	Accounting Support Services	522	Contractors/Consultants			(31,451)
14523	Accounting Support Services	14523	Accounting Support Services	580	Other Expenses		1,000	
14524	Subscriptions	14524	Subscriptions	523	Subscriptions		4,057	
14527	Vehicle Expenses Administration	ADMVEH	Vehicle Expenses Administration	901	Plant Recovery		7,089	
14550	Less ABC Costs Alloc to W & S	14550	Less ABC Costs Alloc to W & S	903	Administration Allocation (Expense)			(66,674)
14565	Adminstration Vehicles Purchases	14565	Adminstration Vehicles Purchases	702	Capital Purchases - Plant & Equipment Major			(64,047)
12203	Roads Maintenance General	NEW JOB	Gravel Pit Establishment	520	Materials			(57,696)
						297,430	4,732,310	(4,650,810)



murchisonshire

Ancient land under brilliant skies

2023/24 Budget Review

22 February 2024

Financial Activity Statement

Budget 2024

Actual 2024

YTD

Budget Review
2024

17.4.1 February 2024

Indic 2025

Indic 2026

Indic 2027

Activities by Reporting Program

Net current assets at start of financial year - surplus/(deficit)	508,088	669,239	669,242	33,320	1,325,278	53,385
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Revenue from operating activities (* excl general rates)

Governance	45,469	16,535	45,469	46,378	47,306	48,252
General purpose funding *	295,593	171,268	339,679	5,080,188	5,181,792	5,285,428
Law, order, public safety	19,567	10,428	20,668	19,569	19,571	19,573
Health						
Education and welfare						
Housing						
Community amenities						
Recreation and culture	9,350	2,995	8,074	9,467	9,586	9,708
Transport	5,158,007	565,222	3,934,620	5,051,380	281,908	287,546
Economic services	945,358	505,799	960,486	897,652	915,431	933,392
Other property and services	85,000	54,635	120,051	86,700	88,434	90,203
	6,558,345	1,326,882	5,429,047	11,191,334	6,544,027	6,674,101

Expenditure from operating activities

Governance	(888,938)	(383,778)	(849,644)	(856,766)	(928,917)	(933,863)
General purpose funding	(14,122)	(5,430)	(13,971)	(14,188)	(14,915)	(15,209)
Law, order, public safety	(81,961)	(31,172)	(75,062)	(77,597)	(79,781)	(81,111)
Health	(37,904)	(20,415)	(41,663)	(40,942)	(42,963)	(43,679)
Education and welfare	(10,357)	(3,398)	(9,984)	(10,348)	(10,999)	(11,215)
Housing	(86,790)	(34,983)	(87,502)	(67,576)	(67,576)	(67,576)
Community amenities	(180,489)	(64,940)	(200,879)	(147,618)	(152,527)	(155,318)
Recreation and culture	(419,281)	(182,195)	(424,075)	(379,923)	(391,881)	(398,266)
Transport	(11,058,768)	(3,478,375)	(9,933,239)	(9,983,347)	(5,195,241)	(5,434,771)
Economic services	(2,122,234)	(1,001,752)	(2,169,257)	(2,052,727)	(2,135,761)	(2,052,177)
Other property and services	(78,990)	(59,121)	(135,260)	(86,700)	(88,434)	(90,203)
	(14,979,834)	(5,265,558)	(13,940,537)	(13,717,732)	(9,108,996)	(9,283,389)

Operating Activities excluded from budget

(Profit) / Loss on disposal of assets						
Less: Fair Value adjustments to financial assets						
Loss on Disposal of assets						
Loss on revaluation of non-current assets						
Movement in liabilities associated with restricted cash			(25,844)			
Movement in employee benefit provisions (non-current)						
Depreciation & amortisation of assets	5,400,126	2,844,671	5,697,556	4,909,435	5,112,260	5,250,251
Non-cash amounts excluded from operating activities	5,400,126	2,844,671	5,671,711	4,909,435	5,112,260	5,250,251
				0	0	0

Amount attributable to operating activities	(3,021,363)	(1,094,005)	(2,839,779)	2,383,037	2,547,292	2,640,963
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Investing Activities

Inflows from investing activities

Non-operating grants, subsidies and contributions	5,800,331	3,086,221	6,543,568	6,708,179	4,176,393	1,165,000
Proceeds from disposal of assets	100,000		100,000	102,000	10,200	510
	5,900,331	3,086,221	6,643,568	6,810,179	4,186,593	1,165,510

Outflows from investing activities

Land & Buildings	(567,500)	(27,972)	(567,500)	(516,077)	(982,570)	(490,490)
Plant & Equipment	(543,000)	(369,183)	(543,000)	(341,700)	(112,200)	(28,560)
Furniture & Equipment	(91,500)	(28,174)	(273,981)	(12,120)	(12,362)	(12,610)
Infrastructure Roads	(6,331,117)	(4,557,405)	(7,092,161)	(6,247,211)	(5,519,509)	(1,490,735)
Infrastructure Other	(2,250,000)	(225,077)	(2,250,000)	(692,100)	(684,000)	(1,020,000)
	(9,783,117)	(5,207,811)	(10,726,641)	(7,809,208)	(7,310,642)	(3,042,395)

Amount attributable to investing activities	(3,882,786)	(2,121,590)	(4,083,073)	(999,029)	(3,124,049)	(1,876,885)
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Financial Activity Statement

Budget 2024

Actual 2024

YTD

Budget Review
2024

17.4 1 February 2024

Indic 2025

Indic 2026

Indic 2027

Financing Activities

Inflows from financing activities

Proceeds from new borrowings						1,000,000
Proceeds from self supporting loans						
Transfers from cash backed reserves (restricted assets)	6,327,983	4,684,983	6,327,983	589,700	102,000	28,050
	6,327,983	4,684,983	6,327,983	589,700	102,000	1,028,050
Repayment of borrowings	(189,033)	(94,083)	(189,033)	(192,531)	(235,241)	(280,978)
Transfers to cash backed reserves (restricted assets)	(2,972,302)	(1,581,377)	(2,050,931)	(1,234,012)	(1,321,584)	(831,420)
	(3,161,334)	(1,675,460)	(2,239,964)	(1,426,543)	(1,556,825)	(1,112,398)
Amount attributable to financing activities	3,166,649	3,009,523	4,088,019	(836,843)	(1,454,825)	(84,348)
Surplus/ (deficit) before imposition of general rates	(3,737,501)	(206,072)	(2,834,833)	547,166	(2,031,582)	679,731
Amount raised from general rates	730,189	2,253,108	744,108	744,793	759,689	774,882
Amount raised from MML rates	2,531,076	0	1,509,001	0	0	0
Adjustment	1,468					
Surplus / (deficit) after imposition of rates	33,320	2,716,275	87,517	1,325,278	53,385	1,507,998

Indicative 3-year Reserves Transfers

18.02.24

Reserves	Budget 2024				Budget Review 2024				Indic 2025				Indic 2026				Indic 2027			
	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance
Leave Reserve	164,992	25,844	0	190,837	164,992	25,844	0	190,837	190,837	25,844	0	216,681	216,681	25,844	0	242,525	242,525	25,844	0	268,370
Plant Replacement	1,251,758	0	(443,000)	808,758	1,251,758	0	(443,000)	808,758	808,758	0	(239,700)	569,058	569,058	306,000	(102,000)	773,058	773,058	612,000	(28,050)	1,357,008
Buildings	505,854	5,325	0	511,179	505,854	7,081	0	512,935	511,179	2,700	0	513,879	513,879	2,700	0	516,579	516,579	6,342	0	522,921
Berringarra-Cue Road	1,441,587	10,000	0	1,451,587	1,441,587	48,279	0	1,489,866	1,451,587	10,000	0	1,461,587	1,461,587	10,000	0	1,471,587	1,471,587	10,000	0	1,481,587
Cue Road Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transaction Centre	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ballinyoo Bridge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CSIRO Beringarra - Pindar Road	178,214	1,875	0	180,089	178,214	1,875	0	180,089	180,089	900	0	180,989	180,989	900	0	181,889	181,889	2,234	0	184,123
Flood Damage Repairs	5,968	75,000	0	80,968	5,968	75,000	0	80,968	80,968	75,000	0	155,968	155,968	75,000	0	230,968	230,968	75,000	0	305,968
Settlement Buildings and Facilities	581,416	308,961	(600,000)	290,377	581,776	364,713	(600,000)	346,489	290,377	1,007,759	(350,000)	948,136	948,136	794,295	0	1,742,431	1,742,431	0	0	1,742,431
Road Asset Reserve	858,912	0	(600,000)	258,912	858,912	0	(600,000)	258,912	258,912	100,000	0	358,912	358,912	100,000	0	458,912	458,912	100,000	0	558,912
Grants Commission Reserve	4,684,983	0	(4,684,983)	0	4,685,588	2,800	(4,684,983)	3,405	0	0	0	0	0	0	0	0	0	0	0	0
Community Economic Development	1,335	6,720	0	8,055	1,335	8,839	0	10,174	8,055	11,808	0	19,863	19,863	6,844	0	26,707	26,707	0	0	26,707
Carnarvon-Mullewa Mining Related	0	7,500	0	7,500	0	7,500	0	7,500	7,500	0	0	7,500	7,500	0	0	7,500	7,500	0	0	7,500
Museum Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Asset Management Reserve	0	2,531,076	0	2,531,076	0	1,509,001	0	1,509,001	2,531,076	0	0	2,531,076	2,531,076	0	0	2,531,076	2,531,076	0	0	2,531,076
Totals	9,675,019	2,972,302	(6,327,983)	6,319,338	9,675,985	2,050,931	(6,327,983)	5,398,933	6,319,338	1,234,012	(589,700)	6,963,650	6,963,650	1,321,584	(102,000)	8,183,233	8,183,233	831,420	(28,050)	8,986,604
Asset Management Reserve	0	(2,531,076)	0	(2,531,076)	0	(1,509,001)	0	(1,509,001)	(2,531,076)	0	0	(2,531,076)	(2,531,076)	0	0	(2,531,076)	(2,531,076)	0	0	(2,531,076)
Totals Less Asset Management Reserve	9,675,019	441,226	(6,327,983)	3,788,262	9,675,985	541,931	(6,327,983)	3,889,933	3,788,262	1,234,012	(589,700)	4,432,574	4,432,574	1,321,584	(102,000)	5,652,157	5,652,157	831,420	(28,050)	6,455,528

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
GENERAL PURPOSE FUNDING							
Schedule 03							
Sub Program 031, 032							
General Rates							
03103	General Rates Levied	(730,189)	(2,239,190)	(730,189)	(744,793)	(759,689)	(774,882)
03114	MML Rates Levied	(2,531,076)		(1,509,001)			
03107	Back Rates Levied		(13,919)	(13,919)			
03105	Penalty Interest Raised on Rates	(5,500)	(2,327)	(4,653)	(5,610)	(5,722)	(5,837)
03109	Rates Administration Fees	(330)	(1,584)	(330)	(337)	(343)	(350)
03104	Ex-Gratia Rates Received						
03111	Rates Collection Costs Recovered						
Operating Rates Section							
03100	ABC Expenses - Rate Revenue	6,587	3,318	6,215	6,503	7,076	7,213
03102	Valuation Exp.& Title Searches	2,535	1,378	2,756	2,586	2,637	2,690
03106	Rates Written-off						
03108	Instalment Interest Received						
03110	Pens Deferred Rates Interest Grant						
03101	Rates Stationery/Advertising						
03112	Doubtful Debts (Rates) Expense						
03113	Rates Recovery Expenses	5,000	734	5,000	5,100	5,202	5,306
Other General Purpose Income							
03201	F.A.G Grant - General	(151,325)	(75,663)	(151,325)	(3,813,916)	(3,890,194)	(3,967,998)
03202	F.A.G Grant - Roads	(55,693)	(27,847)	(55,693)	(1,175,925)	(1,199,444)	(1,223,433)
03203	Grants Commission Grants Received - Special						
03204	Interest Received - Municipal	(2,400)	(393)	(785)	(2,448)	(2,497)	(2,547)
03206	Interest Received - Reserve	(80,000)	(62,989)	(125,978)	(81,600)	(83,232)	(84,897)
03207	Interest Received - Other (Not Reserves)	(200)	(385)	(769)	(204)	(208)	(212)
03205	Other General Purpose Funding	(145)	(82)	(145)	(148)	(151)	(154)
Other General Purpose Expenses							
03200	Expenses relating to Other General Purpose Funding						
Reserve Transfers							
03210	Transfer to Grants Commission Reserve		1,400	2,800			
03208	Transfer from Grants Commission Reserve	(4,684,983)	(4,684,983)	(4,684,983)			
03212	Transfer to Asset Management Reserve	2,531,076		1,509,001			
73351	Transfer to Asset Management Reserve		1,521,832				
General Purpose Funding		(5,696,643)	(5,580,697)	(5,751,999)	(5,810,792)	(5,926,565)	(6,045,101)

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
GOVERNANCE MEMBERS OF COUNCIL							
Schedule 04							
Sub Program 041, 042							
Members Remuneration							
04103	Shire President's Allowance	16,032	4,008	16,032	16,353	16,680	17,013
04107	Deputy President's Allowance paid	4,008	1,002	4,008	4,088	4,170	4,253
04109	Members Sitting Fees	64,285	16,071	64,285	65,571	66,882	68,220
04108	Members Communications	13,290	3,323	13,290	13,556	13,827	14,103
04100	Members Travelling Expenses	19,500	3,288	19,500	19,890	20,288	20,694
04104	Members - Refresh & Receptions	2,750	2,586	5,704	2,805	2,861	2,918
04118	Other Members Expenses	1,000		1,000	1,020	1,040	1,061
Members Expenses							
04099	Members Reimbursements						
04101	Members Conference Expenses	8,000	3,551	9,103	8,160	8,323	8,490
04111	Members - Training	8,000		8,000	1,200	1,224	1,248
04117	Members IT Expenses						
04105	Members - Insurance	1,564	1,647	1,647	1,596	1,628	1,660
04106	Members - Subs., Donations	19,510	2,800	19,510	19,900	20,298	20,704
04102	Council Election Expenses	13,000		6,316		13,000	
04112	Council Chambers Maintenance	500		500	510	520	531
04120	Members Other Costs	400		400	408	416	424
04113	ABC Expenses - Members	193,900	97,664	182,938	191,415	208,282	212,334
Other General Governance							
04110	Civic Receptions	11,000	6,322	10,577	2,000	2,040	2,081
04119	Housing Costs -Members	9,126	2,724	9,126	9,307	9,491	9,679
04203	Other General Governance	2,000		2,000	2,040	2,081	2,122
04204	Housing Costs (Other Gov)	19,613	6,174	19,613	20,002	20,398	20,802
04205	Consultants Other Governance	5,000		5,000	5,100	5,202	5,306
04200	ABC Expenses - Other Governance	430,991	217,083	406,627	425,468	462,960	471,966
04150	Income for Members Reimbursements		(1,000)	(1,000)			
Capital							
04116	Furniture & Equipment	15,000					
Governance Members of Council		858,469	367,243	804,175	810,388	881,612	885,611

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
	ADMINISTRATION						
	Schedule 04						
	Sub Program 145						
	General Office						
14500	General Office and Administration	18,675	8,099	21,299	19,048	19,429	19,818
14501	Office Building Expenses	34,129	12,878	36,392	34,810	35,504	36,212
	Staff & Contractors						
14518	Salaries - Administration	403,214	93,768	287,536	411,278	499,504	509,494
14520	Superannuation - Admin	53,952	28,126	62,302	55,031	56,132	57,254
14511	Staff Uniform - Admin	874		874	891	909	927
14519	Staff Appointment Expenses	9,000	3,626	10,406	9,180	9,364	9,551
14502	Workers Comp. - Administration	27,192	43,086	43,086	27,736	28,290	28,856
14509	Fringe Benefits Tax - Admin	39,975	19,313	39,975	40,775	41,590	42,422
14507	Trng./Conference - Admin	9,635		9,635	9,827	10,024	10,224
14505	Travel & Accommodation - Admin	3,851	2,626	7,475	3,928	4,006	4,087
14523	Accounting Support Services	221,000	143,451	236,451	225,420	229,928	234,527
14522	Consultants Administration	32,925		2,925	33,584	34,255	34,940
	General Operations						
14504	Telecommunications - Admin	30,304	8,059	29,117	30,910	31,528	32,158
14503	IT Expense	65,000	49,701	68,037	66,300	67,626	68,979
14517	Insurance - Administration	55,991	55,364	55,364	57,111	58,253	59,418
14528	Finance Costs Administration	5,100		5,100	5,202	5,306	5,412
14529	Office Furn & Equipment	7,500		7,500	7,650	7,803	7,959
14521	Audit Fees	44,200	41,322	41,522	45,084	45,986	46,905
14524	Subscriptions	27,000	22,943	22,943	27,540	28,091	28,653
14508	Printing & Stationery - Admin	14,923	4,236	14,923	15,222	15,526	15,837
14527	Vehicle Expenses Administration	37,601	15,256	30,512	37,977	38,357	38,740
14506	Legal Expenses Administration	28,000	27,815	64,000	28,560	29,131	29,714
14510	Depreciation - Admin	54,851	29,921	59,842	17,625	17,670	17,716
	Other Administration						
14552	Housing Costs Allocated to Admin						
14550	Less ABC Costs Alloc to W & S	(1,179,422)	(594,056)	(1,112,749)	(1,164,309)	(1,266,907)	(1,291,552)
14512	Income Relating to Administration	(45,469)	(15,535)	(44,469)	(46,378)	(47,306)	(48,252)
	Capital						
14551	Transfer to Leave Reserve	25,844	1,154	25,844	25,844	25,844	25,844
14515	Administration Building & Improvements						
14561	Administration Furniture & Equipment						
14565	Administration Vehicles Purchases		64,047	64,047			
14525	Loss on Sale of Assets - Admin Plant Purchases						
14526	Vehicle Sales - Admin						
14572	Transfer From Plant Res - ADMIN						
09161	Transfer from Bldg Reserve						
	Administration	25,844	65,202	89,892	25,844	25,844	25,844

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
	FIRE PREVENTION						
	Schedule 05						
	Sub Program 051						
	Operating						
05101	Insurance - Fire Prevention	4,248	4,471	4,471	4,333	4,419	4,508
05105	Fire Prevention Vehicle Expenses	11,000		11,000	11,110	11,221	11,333
05106	Equip. & Cons - Fire Prevention	123		123	126	128	131
05107	Other Fire Prevention Expenses	6,311		6,311	6,412	6,514	6,619
05100	ABC Expenses - Fire Prevention	6,607	3,328	6,234	6,523	7,097	7,235
05108	Depreciation - Fire Prevention	16,120	3,841	7,683	11,008	11,109	11,211
05121	Grant Revenue - Fire Prevention						
05102	Income Relating to Fire Prevention	(19,467)	(10,240)	(20,481)	(19,467)	(19,467)	(19,467)
	Fire Prevention	24,942	1,400	15,340	20,044	21,022	21,570
	ANIMAL CONTROL						
	Schedule 05						
	Sub Program 052						
	Operating						
05200	Animal Control Expenses	17,000	11,918	24,336	17,340	17,687	18,041
05202	Dog Registration Fee Income	(100)	(188)	(188)	(102)	(104)	(106)
	Animal Control	16,900	11,731	24,149	17,238	17,583	17,934
	LAW ORDER & PUBLIC SAFETY						
	Schedule 05						
	Sub Program 053						
	Operating						
05307	CESM Program Expenses	13,945	4,286	8,671	14,224	14,508	14,799
05309	COVID-19 Pandemic Expenses						
05310	ABC Expenses - O.L.O. & P.S.	6,607	3,328	6,234	6,523	7,097	7,235
	Law Order & Public Safety	20,552	7,613	14,905	20,746	21,606	22,034

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
HEALTH							
Schedule 07							
Sub Program 074, 075, 076, 077							
Operating							
Preventative Services - Admin & Inspection							
07400	Preventative Services - Admin & Inspection	8,300	5,124	10,548	8,466	8,635	8,808
07404	Analytical Expenses	500	360	720	510	520	531
07406	ABC Expenses - Prev. Services	6,607	3,328	6,234	6,523	7,097	7,235
Preventative Services - Pest Control							
07500	Preventative Services - Pest Control	1,000		1,000	1,020	1,040	1,061
07503	ABC Expenses - Pest Control	6,607	3,328	6,234	6,523	7,097	7,235
07401	Preventative Services Admin & Inspection Revenue						
Other Health							
07700	Medical Centre Expenses	1,000	425	1,350	1,020	1,040	1,061
07701	Donation RFDS				3,000	3,000	3,000
07702	Maintain Patient Transfer Vehicle	300	1,002	2,305	306	312	318
07705	ABC Expenses - Other Health	6,607	3,328	6,234	6,523	7,097	7,235
07706	Depreciation Ambulance Centre	6,982	3,520	7,040	7,052	7,123	7,194
07703	Income Relating to Other Health						
Capital							
07704	Cap-Ex - Purchase Furniture & Equipment - Other He						
	Sale of Plant & Equipment						
Health		37,904	20,415	41,663	40,942	42,963	43,679
EDUCATION & WELFARE							
Schedule 08							
Sub Program 080							
Operating							
Education & Welfare							
08002	ABC Expenses - Education & Welfare	6,607	3,328	6,234	6,523	7,097	7,235
08003	Education Support	3,750	70	3,750	3,825	3,902	3,980
08004	Education & Welfare Revenue						
Care of Families & Children							
08000	Care of Families & Children						
Education & Welfare		10,357	3,398	9,984	10,348	10,999	11,215

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
HOUSING							
Schedule 09							
Sub Program 091							
Operating							
091M0	Maintenance Staff Housing	168,988	53,203	175,472	172,341	175,762	179,251
09113	Staff Housing Costs Reallocated	(168,988)	(61,971)	(175,472)	(172,341)	(175,762)	(179,251)
09138	Other Staff Housing Costs						
09148	Depreciation - Staff Housing	86,790	43,751	87,502	67,576	67,576	67,576
Capital							
09133	Staff Housing Furniture & Equipment	3,000	2,693	3,000	3,060	3,121	3,184
09134	Buildings Improvements - Staff Hsg				51,978	459,000	486,110
09151	Transfer to Reserves - Buildings	5,325	3,541	7,081	2,700	2,700	6,342
Housing		95,115	41,217	97,583	125,314	532,397	563,212
REFUSE REMOVAL TIPSITES & SEWERAGE							
Schedule 10							
Sun Program 101, 102, 103							
Operating							
Sanitation Household Refuse Removal							
10100	Household Refuse Removal	15,412	8,186	18,778	15,718	16,031	16,349
10103	Tip Maintenance	627	902	1,804	638	648	659
10105	ABC Expenses - H'sehold Refuse	6,607	3,328	6,234	6,523	7,097	7,235
10101	Household Refuse Revenue						
Sewerage							
10300	Sewerage Expenses	5,094	449	5,094	5,190	5,288	5,388
10303	ABC Expenses - Sewerage	6,607	3,328	6,234	6,523	7,097	7,235
Capital							
10104	Sanitation Infrastructure						
Refuse Removal Tipsites & Sewerage		34,348	16,193	38,143	34,591	36,161	36,866
PROTECTION OF ENVIRONMENT							
Schedule 10							
Sub Program 105							
Operating							
10500	Protection of Environment Expenses	24,784	1,290	25,935	25,280	25,786	26,302
10510	Protection of Environment Donations	15,000		15,000	15,300	15,606	15,918
10503	ABC Exp. - Protection of Env.	6,869	3,460	6,481	6,781	7,379	7,522
Protection of Environment		46,654	4,750	47,416	47,361	48,771	49,742

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
TOWN PLANNING & OTHER COMMUNITY							
Schedule 10							
Sub Program 106, 107							
Operating							
Town Planning							
10600	Town Plng & Reg. Dev Expenses	40,000	10,816	20,000			
10604	ABC Exp - Town Plng & Reg. Dev.	5,713	2,878	5,390	5,640	6,137	6,256
	Town Planning & Regional Development Expenses						
Other Community Amenities							
10704	Public Conveniences	21,834	5,172	23,407	22,271	22,716	23,171
10705	Cemetery Maintenance	2,253	2,076	4,153	2,296	2,340	2,385
10706	Cemetery Grave Digging	2,000		2,000	2,040	2,081	2,122
10700	O.C.A Buildings & Improvements	20,818	19,594	53,889	21,234	21,539	21,850
10709	ABC Expenses - Other Community Amenities	6,869	3,460	6,481	6,781	7,379	7,522
10701	Other Community Amenities Inc						
Capital							
10770	O.C.A Infrastructure	10,000		10,000			
Town Planning & Other Community Amenities		109,488	43,996	125,320	60,263	62,192	63,307
OTHER RECREATION & SPORT							
Schedule 11							
Sub program 113							
Operating							
11304	Parks and Reserves Mtce	97,711	30,416	99,202	98,577	100,500	102,460
11305	Murchison Sports Club Mtce	37,738	16,295	38,817	38,479	39,235	40,006
11306	Polocrosse Fields Mtce	26,283	25,383	25,383	26,794	27,314	27,845
11307	Sports Toilet Block Mtce	3,415	1,271	3,442	3,483	3,553	3,624
11308	Insurance - Other Recreation & Sport						
11309	Garden Expenses Other	1,250	518	2,286	1,275	1,301	1,327
11310	Other Recreation & Sport Expenses	750		750	765	780	796
11318	Depreciation - Other Rec. and Sport	84,892	41,433	84,896	41,965	44,520	44,524
11300	ABC Expenses - Other Rec. & Sport	8,442	4,252	7,965	8,334	9,068	9,245
11347	Loss on Sale of Assets - Other Rec & Sport - Op Exp						
11301	Income - Other Recreation & Sport		(1,000)	(1,000)			
Capital							
11302	Other Rec & Sport Buildings & Improvements	1,450,000		1,450,000		204,000	
11369	Proceeds Sale of Assets Oth Rec & Sport -Cap Inc						
Other Recreation & Sport		858,035	(451,401)	859,294	219,672	430,271	229,827

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
	OTHER CULTURE						
	Schedule 11						
	Sub Program 114, 115, 116						
	Operating						
11400	Television Rebroadcasting	18,436	9,355	18,709	18,805	19,181	19,565
11404	ABC Exp - TV Rebroadcasting	6,520	3,284	6,151	6,436	7,003	7,140
11500	Library Costs	2,381	1,744	3,488	2,428	2,477	2,526
11502	ABC Expenses - Libraries	18,907	9,523	17,839	18,665	20,310	20,705
11600	Other Cultural Expenses	30,750	29	30,808	31,365	31,992	32,632
11602	Murchison Museum	7,457	3,499	8,864	13,009	13,161	13,317
11604	Museum Cottage	14,245	5,021	15,760	14,529	14,818	15,113
11606	ABC Expenses - Other Culture	13,394	6,746	12,637	13,222	14,387	14,667
11611	Housing Costs Other Cult	1,738	754	1,738	1,773	1,808	1,844
11610	Other Culture Depreciation	44,971	22,670	45,340	45,420	45,875	46,333
11401	Income Relating to Television and Rebroadcasting	(5,850)	(1,787)	(3,574)	(5,967)	(6,086)	(6,208)
11501	Income Relating to Libraries						
11601	Income Relating to Other Culture	(3,500)	(209)	(3,500)	(3,500)	(3,500)	(3,500)
11612	Museum Revenue						
11609	Museum Buildings & Improvements						
	Other Culture	149,450	60,630	154,261	156,186	174,997	164,134

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
CONSTRUCTION ROADS FOOTPATHS DRAINS							
Schedule 12							
Sub Program 121, 123							
Capital Roads							
12101	Council Roads Construction						
12118	Sealed Roads Construction	2,291,451	1,118,913	3,024,610	945,125	921,983	936,585
12119	Sealed Roads Sealing Works	148,530		175,000	107,860		11,404
12120	Formed & Surfaced Roads Construction	3,791,137	3,423,882	3,792,551	5,090,228	2,932,130	436,824
12121	Floodway Works				2,062	1,561,487	
12103	MRWA Roads Construction						
12104	Roads to Recovery Construction						
12105	Blackspot Roads Construction						
12113	LRCIP Roads Construction						
12180	Roads Construction - Contributions						
12108	Grids Construction	100,000	14,611	100,000	101,936	103,910	105,923
12109	Depot Buildings & Improvements				1,380		
12153	Trans to Res - Asset Rehab.				100,000	100,000	100,000
12151	Trans. to Res - Berrigarra - Cue	10,000	48,279	48,279	10,000	10,000	10,000
12154	Trans to Res - Carn-Mul Mining Related	7,500		7,500			
12211	Grant - MRWA Project						
12213	Grant - MRWA Specific	(1,062,746)	(360,000)	(1,062,746)	(600,000)	(600,000)	(600,000)
12216	Grant - Roads to Recovery	(288,121)	(337,350)	(635,471)	(565,000)	(565,000)	(565,000)
12217	Grant - MRWA Blackspot						
12238	Grant - LCRIP	(632,708)	(162,317)	(632,708)	(347,504)		
12237	MRWA - SKA Roads Capital Grant	(2,956,810)	(1,656,583)	(3,352,697)	(5,195,675)	(3,011,393)	
12244	Mining Related Roads Contributions	(7,500)		(7,500)			
12167	Loan Proceeds Roadworks						
12131	Trans. from Res - Berrigarra-Cue						
12133	Trans from Asset Rehab. Res.	(600,000)		(600,000)			
12155	Trans from Res - Carn-Mul Mining Related						
12240	Principal Repayment - Road Loans	189,033	94,083	189,033	192,531	196,094	199,723
Construction Roads Footpaths Drains Bridges		989,765	2,183,516	1,045,850	(157,058)	1,649,210	635,458

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
MAINTENANCE ROADS FOOTPATHS DRAINS							
Schedule 12							
Sub Program 122							
Operating Roads							
12202	Street Lighting Maint.	750		750	765	780	796
12206	Traffic Signs Maintenance	35,994	33,530	53,146	36,686	37,391	38,110
12207	Bridge Maintenance	15,105	14,938	14,938	15,408	15,716	16,030
12223	Grids Maintenance	27,572	3,433	27,572	28,086	28,610	29,143
12208	Rehab Gravel Pits	18,446	513	18,446	18,796	19,152	19,515
12210	Road Bunding Works	80,000		80,000	80,000	81,600	83,232
12203	Roads Maintenance General	736,574	433,048	960,496	748,704	761,050	773,617
12205	Heavy Roads Maintenance						
12235	Flood Damage	5,337,046	492,181	3,584,259	5,000,000		
12229	Flood Damage April 2019						
12242	Road Consultants	26,000	4,750	26,000	26,520	27,050	27,591
12204	Depot Maintenance	36,539	24,935	45,735	37,270	38,015	38,775
12200	Depreciation - Roads & Depot	4,406,172	2,303,000	4,606,000	3,639,218	3,828,151	4,053,371
12241	ABC Exp - Roads & Depot	127,951	64,447	120,718	126,312	137,442	140,116
12243	Housing Costs Road Maint	2,293	2,541	5,081	2,338	2,385	2,432
12227	Road Loan Interest Expenses (WATC)	44,638	10,349	44,638	57,896	50,259	42,504
12212	Grant - MRWA Direct	(269,961)	(269,961)	(269,961)	(275,360)	(280,867)	(286,485)
12219	Grant - Wandrra Flood Damage	(4,887,046)	(294,320)	(3,479,962)	(4,775,000)		
12218	Contribution - CSIRO						
12220	Traffic LICencing Commissions	(1,000)	(940)	(1,881)	(1,020)	(1,040)	(1,061)
12251	Trans to Res - Flood Damage	75,000		75,000	75,000	75,000	75,000
12252	Trans to Res - B/Pindar CSIRO	1,875	1,247	1,875	900	900	2,234
12231	Transfer from Reserves - Flood Damage						
Maintenance Roads Footpaths Drains Bridges		5,813,949	2,823,690	5,896,232	4,842,518	4,821,593	5,054,922
PLANT							
Schedule 12							
Sub Program 123							
Road Plant Purchases							
12302	Road Plant Purchases	543,000	305,136	478,953	341,700	112,200	16,320
12303	Minor Plant Purchases						12,240
12315	Cap-Ex - Purchase Major Plant - Post Hole Digger & T						
12347	Loss on Sale of Assets - Rd Plant Purch - Op Exp						
12369	Proceeds Sale of Assets Road Plant Purch -Cap Inc	(100,000)		(100,000)	(102,000)	(10,200)	(510)
12361	Principal Repayment - Plant						
12398	Sale of Assets - Road Plant Purchases						
12321	Trans from Res - Plant Repl - GEN	(443,000)		(443,000)	(239,700)	(102,000)	(28,050)
12305	Trans to Res - Plant Rep					306,000	612,000
12500	Expenses Relating to Vehicle Licensing						
Road Plant Purchases		0	305,136	(64,047)	0	306,000	612,000

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
	AIRPORT						
	Schedule 12						
	Sub Program 126						
	Operating						
12600	Expenses Relating to Aerodromes						
12604	Airport Maintenance	15,984	16,691	30,757	16,304	16,630	16,962
12605	ABC Exp. - Aerodrome	6,258	3,152	5,904	6,177	6,722	6,853
12608	Depreciation - Airstrip	141,445	70,867	142,601	142,868	144,288	145,722
	Capital						
12670	Airport Improvements						
12673	Dept Industry Airport Grant						
12601	Grant Income - Aerodromes						
	Airport	163,687	90,710	179,262	165,349	167,640	169,537
	OTHER ECONOMIC SERVICES						
	Schedule 13						
	Sub Program 136						
	Operating						
	Rural Services						
13100	Expenses Relating to Rural Services	5,000		5,000	5,100	5,202	5,306
13101	Vermin Control	15,500	3,757	19,815	15,810	16,126	16,449
13102	Ammunition	500		500	510	520	531
13103	ABC Exp - Rural Services	9,948	5,011	9,385	9,820	10,686	10,894
13105	Rural Services Income	(350)		(350)	(81)	(83)	(84)
	Other Economic Services						
13600	ABC Expenses - Other Economic Services	45,401	22,868	42,835	44,819	48,769	49,717
13656	Housing Costs Allocated to Other Eco Serv		1,944	3,888			
13601	Settlement Water Supply	28,737	18,751	41,840	32,245	45,186	45,382
13602	Settlement Power Generation	418,539	171,441	432,385	422,562	430,941	293,318
13603	Settlement Freight Service	142,472	70,065	142,404	145,307	148,199	151,149
13641	Other Economic Services Expenses	3,233	936	3,404	3,298	3,364	3,431
13650	Power Loan Interest Expenses (WATC)					25,000	47,039
13648	Depreciation - Other Economic Svcs	27,485	13,808	29,116	17,329	17,475	17,622
13607	Income Other Economic Services		(15,128)	(15,128)			
	Capital						
13616	Other Economic Services Plant & Equipment				7,500		
13611	Other Economic Services Buildings & Improvements						
13659	Power Infrastructure	350,000	130,950	350,000	450,000	450,000	1,020,000
13643	Prin. Repay - Microgrid Power Loan					39,147	81,255
13653	Loan Proceeds - Micro Grid Pwr						(1,000,000)
	Other Economic Services	1,496,465	518,529	1,515,093	1,388,819	1,240,532	742,008

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
RURAL SERVICES TOURISM ECONOMIC SERVICES							
Schedule 13							
Sub Program 132, 136							
Operating							
Tourism & Area Promotion							
13655	Tourism Expenses	172,177	56,328	149,404	142,143	144,963	147,840
13207	ABC Exp- Tourism/Area Prom.	27,697	13,951	26,131	27,342	29,752	30,330
13201	Tourism Area Promotion Revenue	(32,000)	(3,904)	(32,000)			
Roadhouse Ongoing Operations							
13604	Roadhouse General Expenses						
13619	Roadhouse Business Expenses	519,642	278,781	536,713	528,019	538,570	549,323
13640	Roadhouse Building & Surrounds	53,829	22,700	62,692	54,896	55,985	57,096
13620	Cabins Caravan Park Expenses	163,170	35,743	166,912	162,271	165,504	168,802
13605	Roadhouse Fuel Purchases	387,564	237,755	387,564	395,315	403,222	411,286
13606	Roadhouse Fuel Expenses	13,064	1,198	13,114	13,326	13,592	13,864
13649	Depreciation - Roadhouse	59,865	30,178	60,356	3,636	3,672	3,709
13200	Caravan Park Depreciation	25,687	16,538	33,076	26,201	26,201	26,201
13609	Roadhouse - Other Revenue	(5,500)		(5,500)	(6,526)	(6,654)	(6,782)
13654	R'House - Accom & Camping	(136,809)	(59,183)	(136,809)	(130,957)	(133,525)	(136,092)
13618	Roadhouse - Shop Sales	(325,000)	(154,981)	(325,000)	(305,475)	(311,465)	(317,455)
13608	Roadhouse Fuel Sales	(445,699)	(272,604)	(445,699)	(454,613)	(463,705)	(472,979)
Capital							
13610	Roadhouse Coolroom						
13202	Tour Area Prom Furniture & Equipment	73,500	25,481	270,981	9,060	9,241	9,426
13203	Tour Area Prom Buildings & Improvements	507,500	27,972	507,500	462,719	510,000	4,380
	Tour Area Prom Buildings & Improvements						
13205	Tour Area Prom Infrastructure	50,000		50,000		30,000	
13612	Trans to Res - Sett. Bldg & Facs.	308,961	3,924	364,713	1,007,759	794,295	
13211	Trans to Res - Com Econ Dev	6,720		8,839	11,808	6,844	
13700	Trans to Res - Com Econ Dev						
13622	Trans from Res - Sett Facs.	(600,000)		(600,000)	(350,000)		
Rural Services Tourism Economic Services		827,092	259,878	1,095,710	1,599,703	1,819,326	491,838
PRIVATE WORKS							
Schedule 14							
Sub Program 141							
Operating							
Private Works							
14100	Private Works Expenses						
14101	ABC Expenses - Private Works						
14150	Private Works Income						
Private Works		0	0	0	0	0	0

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
PUBLIC WORKS OVERHEADS							
Schedule 14							
Sub Program 142							
Operating							
14205	Works Salaries & Wages	150,606	93,566	187,132	153,618	156,691	159,824
14217	Superannuation - P.W.O.	159,462	82,431	164,862	162,652	165,905	169,223
14202	Sick Leave Expense	39,872	20,009	40,018	40,669	41,483	42,312
14203	Annual & LSL - Works	93,699	97,340	194,680	95,573	97,484	99,434
14214	Public Holidays - Works		3,203	6,406			
14213	TOIL - Works	(6,024)	(3,369)	(6,737)	(6,145)	(6,267)	(6,393)
14212	Staff Training/Meetings/OSH	68,288	12,019	68,288	69,600	70,937	72,300
14204	Protective Clothing - Outside Staff	7,039	1,671	7,039	7,179	7,323	7,469
14215	ABC Expenses - P.W.Overheads	79,985	40,287	75,464	78,960	85,918	87,590
14216	Housing Costs Allocated to Works	105,180	29,849	105,180	107,267	109,395	111,565
14211	Camp Expenses	8,000	2,799	8,810	8,160	8,323	8,490
14200	Plant Expenses PWO	42,447	24,660	49,320	42,871	43,300	43,733
14220	Insurance - Works	17,925		17,925	18,284	18,649	19,022
14206	Consultant Expenses - Works Program	7,572	8,102	16,205	7,724	7,878	8,036
14208	Expendable Stores Expense						
14209	Workers Compensation Payments						
14210	Workers Compensation Reimbursements						
14218	Other PWO Expenses	1,500		1,500	1,530	1,561	1,592
14201	PWO Related Income						
14207	Less PWO Allocated to Works	(781,562)	(372,281)	(860,628)	(787,942)	(808,579)	(824,198)
Public Works Overheads		(6,010)	40,287	75,464	0	0	0

Murchison Shire LTFP Budget Schedules

COA Job	Description	Budget 2024	Actual 2024 YTD	Budget Review 2024	Indic 2025	Indic 2026	Indic 2027
PLANT OPERATION COSTS							
Schedule 14							
Sub Program 143							
Operating							
14303	Fuel & Oils	389,733	226,190	425,000	397,528	405,479	413,588
14304	Tyres and Tubes	38,417	16,258	38,417	39,185	39,969	40,768
14305	Parts & Repairs	370,703	108,928	380,208	378,118	385,680	393,393
14302	Insurance - Plant	31,727	35,434	35,434	32,362	33,009	33,669
14307	Licences - Plant	14,266	104	14,266	14,551	14,842	15,139
14306	Internal Repair Wages	78,978	27,593	78,978	80,557	82,168	83,812
14308	Depreciation - Plant	406,198	228,957	457,913	846,133	842,359	752,739
14312	Plant - Tools & Minor Equipment	18,112	12,635	25,270	18,475	18,844	19,221
14313	ABC Expenses - Plant Operation Costs	131,131	66,049	123,718	129,451	140,858	143,598
14311	Housing (Plant) Related Costs	22,694	8,573	22,694	23,147	23,608	24,079
Sub Total		1,501,961	730,720	1,601,898	1,959,506	1,986,816	1,920,007
Less							
14309	Plant Operation Costs Allocated to Works	(1,416,961)	(711,886)	(1,542,102)	(1,872,806)	(1,898,382)	(1,829,805)
14404	Diesel Fuel Rebate	(85,000)	(54,635)	(120,051)	(86,700)	(88,434)	(90,203)
14405	Sale of Stock						
Sub Total		(1,501,961)	(766,521)	(1,662,152)	(1,959,506)	(1,986,816)	(1,920,007)
Plant Operation Costs		(0)	(35,801)	(60,255)	0	0	0
SALARIES & WAGES							
Schedule 14							
Sub Program 146							
Operating							
14602	Gross Salaries & Wages	1,943,627	928,571	1,943,627	1,982,499	2,022,149	2,062,592
14603	Less Sal & Wages Allocated	(1,943,627)	(928,571)	(1,943,627)	(1,982,499)	(2,022,149)	(2,062,592)
Salaries & Wages		0	0	0	0	0	0

Murchison Camp Oven Muster

Meeting No 1

Notes and Decisions

Murchison Roadhouse 18.1.2024

Meeting commenced at 10am

Attendees

Jessica Foulkes-Taylor, Frances Pollock, Olive Martina, Colleen Herold, Shelly Fowler, Vicki Dumbris, Julia Foulkes-Taylor, Jo Clews, Lisa Keen, Bill Boehm, Emma Foulkes-Taylor

Apologies

Robyne Hosking, Tanya Mead, Jo Squires, Quentin Fowler

Background & Outline

Concept came about through discussions post the ALUBS Festival following Jo Clews successful demonstration and matter raised at the Xmas Tree celebrations.

Campoven festivals predominately occur in the Eastern States. Coolgardie has a notional competition type event, otherwise Murchison would be a WA first. Generally, participants bring their own accommodation, camp oven facilities, ingredients for themselves plus two others for a shared meal.

Basic Proposed Event Details

Date for Event – 12 noon Saturday 3rd – 12 noon Sunday 4th August 2024

Emcee- Rossco

Numbers capped at 200 people.

Ticketed Event- Price not fully decided until we have some idea of costs but in the vicinity of \$125pp.

Ticket to include – camping fee, all activities on offer, afternoon smoko on Sat and morning smoko on Sunday, entertainment

Ticket add ons- Jo Clew's book, dinner for those not cooking \$25 (voucher system),

Camp set up on polocrosse fields and grassed camp ground – for powered sites- no generators allowed

Sports Club to run **bar** facilities- also to have an outdoor bar at the dinner area

Activities/Events throughout to include:

- Introduction to camp oven cooking with Jo Clews- lemon grass 'tea'
- Demonstration of damper making- Jo Clews
- Preparation of camp oven meal for sharing at long table dinner – under supervision with Jo Clews- **Jo** to write up the rules! Eg BYO camp oven, ingredients for 3-4 people etc

- MAC to provide dessert- eg sticky date pudding, self-saucing choc pudding, custard. Golden Syrup dumplings - **Jess**
- Long table camp oven buffet dinner under stars- 6.30pm -set up between ablution block and museum- fairy lights on poles.
- Games eg tug o war, boot throwing, wife carrying etc.
- Billy boiling competition – prior to afternoon smoko *Need drum rims to contain fires
- Wildflower/bush walk with Meg Officer – **Julia** to contact Meg
- Star gazing- **Frances** to contact Carol Redford from Astrotourism WA
- Whip Cracking?
- Scone making and cooking in camp oven demo- Jo Clews- prior to Sunday morning smoko
- Market-Sunday morning 8am-11am- **Julia** to contact potential stall holders. Stall holders get a free ticket
- Muster Buggies on display- **Shelly and Quentin** to contact owners and arrange
- Sheep Dog exhibit- **Emma** to contact
- Bush Tucker talks and tastings- Merry sisters- **Frances** to contact- May need some assistance to collect bush foods
- Roo tail cooking- part of dinner- **F-T boys** to collect tails. Merry sisters to cook
- Boot Scooting/line dancing – **Julia** speak to her Mum, Michelle
- Campfire sing along- Jo to contact Opus Music for local musicians that can play easy listening covers, including country music. Duo or max a trio
- Pia – School display and stall- **Bill** to contact
- Coffee Van- **Jess** to contact
- Bush poetry workshop – open mic Sat night
- Spoon whittling with Greenwood adventure- Julia to contact Neil
- Self drive tour to Errabiddy Bluff

Other details

- First Aid- **Lisa** to contact St Johns
- Budget Template- **Bill – Everyone** look in to pricing early
- Timetable and Map- published on website and paper copy given at check in
- Check in point- Roadhouse
- Funding- Shire has budgeted approx \$60K for general tourism events which this event would fall into, noting that this would include Council labour and plant for any set up site works for outside staff. **Lisa** to look into MWDC community grant funding
- For simplicity, budget and to cover insurance this Camp Oven Muster, organisers would become a Council Working Group.
- Potential Crosslands Community Fund Application
- Sunday breakfast- BYO or Roadhouse (maybe tick a box on ticket to give roadhouse an idea of numbers)
- Sponsorship- ask local businesses as with ALUBS.
- Advertising – through existing Ancient Land Under Brilliant Skies pages on FB and Instagram rebranded, local radio, newspapers
- brochures to be made up and handed out at caravan and camping show by Frances and Jo.
- Prize sponsorship and advertising – discussed by Jo
- Website- **Frances** to run
- Branding- **Bill** speak to Identity Perth
- Timetable- **Emma** to draft
- Hire equipment - no portable toilets needed. Sound system for MC to be hired, potentially long trestle tables and chairs to be hired (since meeting Shelly called to discuss the possibility

of the shire purchasing these as they are not expensive when compared to the cost of transporting for every event)

Other thoughts not yet discussed.

- Could potentially supply some local meat/produce – Yuin for lamb, ? for beef, veggies from tunnel – good incentive to get that going!
- From Shelly- make our own flour for damper- **Yuin** can supply flour mill. Source local wheat
- Water- will need water drinking stations
- Purchasing trestle tables and chairs

Meeting closed at 11:30am approx.



murchisonshire

Ancient land under brilliant skies

Delegations Register

22 February 2024

Delegation Register Updates

- 1 21 November 2008
- 2 *24 March 2014*
- 3 *15 May 2015*
- 4 *26 May 2016*
- 5 *22 June 2017*
- 6 *28 June 2018*
- 7 *23 May 2019*
- 8 *22 February 2024*

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1 Local Government Act 1995 Delegations

1.1 Council to Committees of Council

1.1.1 Audit and Risk Committee

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.16 Delegation of some powers and duties to certain committees s.7.1B Delegation of some powers and duties to audit committees
Power or Duty Delegated	<i>Local Government Act 1995</i> s.7.12A(2), (3) & (4) Duties of Local Government with respect to audits
Delegate	Audit and Risk Committee
Function	<ol style="list-style-type: none"> 1 Authority to for the Audit and Risk Committee or the Chairperson of Committee to meet with the Shire's Auditor at least once every year on behalf of the Council [s.7.12A(2)]. 2 Authority to examine the report of the Auditor and recommend to Council matters that require action to be taken by the Shire and overview appropriate actions taken in respect of those matters raised [s.7.12A(3)]. 3 Authority to review and endorse the Shire's report on any actions taken in response to an Auditor's report prior to it being forwarded to the Minister [s.7.12A(4)].
Conditions	Nil
Power to Sub Delegate	Nil. Sub-delegation is prohibited by s.7.1B.
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

1	21 November 2008	Item 17.1.1
2	22 February 2024	Item

1.1.2 Behaviour Complaints Committee

Not Applicable as Council will deal with any complaint.

1.2 Council to CEO

1.2.1 Authorise a Persons to Perform Specified Functions under the Local Government Act 1995

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.24 Authorising persons under this Subdivision s.3.31(2) General Procedure for entering property s.3.39(1) Power to remove and impound s.3.40A(1) Abandoned vehicle wreck may be taken s.9.24(1)(c) and (2)(b) Prosecutions, commencing <i>Local Government (Miscellaneous Provisions) Act 1960</i> s.449 Pounds, establishing; pound keepers and rangers, appointing
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to authorise persons for the purposes of <i>Part 3, Division 3, Subdivision 2 – Certain provisions about land</i> - to exercise the Local Government's powers under s.3.25 to 3.27 inclusive, to issue and administer notices requiring certain things to be one by owner or occupier of land [s.3.24] 2 Authority to authorise persons to enter onto land, premises or thing, without consent of the owner / occupier, unless the owner / occupier objects [s.3.31(2)] 3 Authority to authorise an employee to remove and impound any goods that are involved in a contravention that can lead to impounding [s.3.39(1)]. 4 Authority to authorise persons to commence prosecutions for offences under the Local Government Act 1995 and any Local Laws made under the Local Government Act 1995 [s.9.24(1)(c) and (2)(b)]. 5 Authority to authorise an employee to remove and impound a vehicle that has been determined as an abandoned vehicle wreck [s.3.40A(1)]. 6 Authority to appoint fit and proper persons as pound keepers or rangers [Misc.Prov.s.449].
Conditions	
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

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1.2.2 Performing Functions Outside the District

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.20(1) Performing functions outside district
Delegate	Chief Executive Officer
Function	1 Determine the circumstances where it is appropriate for the Local Government's functions to be performed outside the District and prior to implementing such a decision, obtain the consent of the landowner/s and occupier/s and any other person that has control or management of the land impacted by the performance of the function [s.3.20(1)].
Conditions	a A decision to undertake a function outside the District, can only be made under this delegation where there the performance of the functions does not negatively impact service levels within the District or where the matter has been referred to and acknowledged by Council.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

1 22 February 2024

Item

1.2.3 Compensation - Damage Incurred when Performing Executive Functions

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.22(1) Compensation s.3.23 Arbitration
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 In accordance with the s.3.22 procedures, assess and determine the extent of damage to private property arising directly from performance of executive functions and make payment of compensation [s.3.22(1)]. 2 Where compensation is unable to be determined and agreed between parties, give effect to arbitration in accordance with s.3.23.
Conditions	a Delegation is limited to settlements which do not exceed a material value of \$500.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

1 22 February 2024

Item

1.2.4 Powers of Entry

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.28 When this Subdivision applies s.3.32 Notice of entry s.3.33 Entry under warrant s.3.34 Entry in an emergency s.3.36 Opening fences
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to exercise powers of entry to enter onto land to perform any of the local Government functions under this Act, other than entry under a Local Law [s.3.28]. 2 Authority to give notice of entry [s.3.32]. 3 Authority to seek and execute an entry under warrant [s.3.33]. 4 Authority to execute entry in an emergency, using such force as is reasonable [s.3.34(1) and (3)]. 5 Authority to give notice and effect entry by opening a fence [s.3.36].
Conditions	a Delegated authority under s.3.34(1) and (3) may only be used, where there is imminent or substantial risk to public safety or property.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

1	24 March 2014	Item 18.1
2	15 May 2015	Item 18.1
3	26 May 2016	Item 18.1
4	22 June 2017	Item 18.1
5	28 June 2018	Item 21.1
6	23 May 2019	Item 18.4
7	22 February 2024	Item

1.2.5 Declare Vehicle is Abandoned Vehicle Wreck

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.40A(4) Abandoned vehicle wreck may be taken
Delegate	Chief Executive Officer
Function	1 Declare that an impounded vehicle is an abandoned vehicle wreck [s.3.40A(4)].
Conditions	
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

1	24 March 2014	Item 18.1
2	15 May 2015	Item 18.1
3	26 May 2016	Item 18.1
4	22 June 2017	Item 18.1
5	28 June 2018	Item 21.1
6	23 May 2019	Item 18.4
7	22 February 2024	Item

1.2.6 Confiscated or Uncollected Goods

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.46 Goods May be withheld until costs paid s.3.47 Confiscated or uncollected goods, disposal of s.3.48 Impounding expenses, recovery of
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to refuse to allow goods impounded under s.3.39 or 3.40A to be collected until the costs of removing, impounding and keeping them have been paid to the local government. [s.3.46] 2 Authority to sell or otherwise dispose of confiscated or uncollected goods or vehicles that have been ordered to be confiscated under s.3.43 [s.3.47]. 3 Authority to recover expenses incurred for removing, impounding, and disposing of confiscated or uncollected goods [s.3.48].
Conditions	<ol style="list-style-type: none"> a Disposal of confiscated or uncollected goods, including abandoned vehicles, with a market value less than \$20,000 may, in accordance with Functions and General Regulation 30, be disposed of by any means considered to provide best value, provided the process is transparent and accountable. b NOTE – declared abandoned vehicle wreck may only be removed and impounded by a person duly authorised under s.3.40A(1). Authority to appoint authorised person for this purpose may be delegated - refer Delegated Authority 1.2.1 Authorise Persons to Perform Specified Functions.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

1	24 March 2014	Item 18.1
2	15 May 2015	Item 18.1
3	26 May 2016	Item 18.1
4	22 June 2017	Item 18.1
5	28 June 2018	Item 21.1
6	23 May 2019	Item 18.4
7	22 February 2024	Item

1.2.7 Disposal of Sick or Injured Animals

Delegator	Local Government
Power to Delegate	Local Government Act 1995 s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.47A Sick or injured animals, disposal of s.3.48 Impounding expenses, recovery of
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to determine when an impounded animal is ill or injured, that treating it is not practicable, and to humanely destroy the animal and dispose of the carcass [s.3.47A(1)]. 2 Authority to recover expenses incurred for removing, impounding, and disposing of confiscated or uncollected goods [s.3.48].
Conditions	a Delegation only to be used where the Delegate's reasonable efforts to identify and contact an owner have failed.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

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Item

1.2.8 Close Thoroughfares to Vehicles

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.50 Closing certain thoroughfares to vehicles s.3.50A Partial closure of thoroughfare for repairs or maintenance s.3.51 Affected owners to be notified of certain proposals
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to close a thoroughfare (wholly or partially) to vehicles or particular classes of vehicles for a period not exceeding 4-weeks [s.3.50(1)]. 2 Authority to determine to close a thoroughfare for a period exceeding 4-weeks and before doing so, to <ol style="list-style-type: none"> a give; public notice, written notice to the Commissioner of Main Roads and written notice to prescribed persons and persons that own prescribed land; and b consider submissions relevant to the road closure/s proposed [s.3.50(1a), (2) and (4)]. 3 Authority to revoke an order to close a thoroughfare [s.3.50(6)]. 4 Authority to partially and temporarily close a thoroughfare without public notice for repairs or maintenance, where it is unlikely to have significant adverse effect on users of the thoroughfare [s.3.50A] 5 Before doing anything to which section 3.51 applies, take action to notify affected owners and give public notice that allows reasonable time for submissions to be made and consider any submissions made before determining to fix or alter the level or alignment of a thoroughfare or draining water from a thoroughfare to private land [s.3.51].
Conditions	<ol style="list-style-type: none"> a If, under s.3.50(1), a thoroughfare is closed without giving local public notice, local public notice is to be given as soon as practicable after the thoroughfare is closed [s.3.50(8)].
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

1	24 March 2014	Item 18.1
2	15 May 2015	Item 18.1
3	26 May 2016	Item 18.1
4	22 June 2017	Item 18.1
5	28 June 2018	Item 21.1
6	23 May 2019	Item 18.4
7	22 February 2024	Item

1.2.9 Control Reserves and Certain Unvested Facilities

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.53(3) Control of certain unvested facilities s.3.54(1) Reserves under control of local government
Delegate	Chief Executive Officer
Function	1 Authority to agree the method for control and management of an unvested facility. ie a thoroughfare, bridge, jetty, drain or watercourse belong to the crown [s.3.53(2)].
Conditions	a Limited to matters where the financial implications do not exceed a relevant and current budget allocation, and which do not create a financial liability in future budgets.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

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Item

1.2.10 Obstruction of Footpaths and Thoroughfares

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> r.5(2) Interfering with, or taking from, local government land r.6 Obstruction of public thoroughfare by things placed and left - Sch. 9.1 cl. 3(1)(a) r.7A Obstruction of public thoroughfare by fallen things – Sch.9.1 cl.3(1)(b) r.7 Encroaching on public thoroughfare – Sch.9.1. cl.3(2)
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to determine, by written notice served on a person who is carrying out plastering, painting or decorating operations (the work) over or near a footpath on land that is local government property, to require the person to cover the footpath during the period specified in the notice so as to <ol style="list-style-type: none"> a prevent damage to the footpath; or b prevent inconvenience to the public or danger from falling materials [ULP r.5(2)]. 2 Authority to provide permission including imposing appropriate conditions or to refuse to provide permission, for a person to place on a specified part of a public thoroughfare one or more specified things that may obstruct the public thoroughfare. [ULP r.6(2) and (4)]. 3 Authority to renew permission to obstruct a thoroughfare and to vary any condition imposed on the permission effective at the time written notice is given to the person to whom permission is granted [ULP r.6(6)]. 4 Authority to require an owner or occupier of land to remove any thing that has fallen from the land or from anything on the land, which is obstructing a public thoroughfare [ULP r.7A]. 5 Authority to require an owner occupier of land to remove any part of a structure, tree or plant that is encroaching, without lawful authority on a public thoroughfare [ULP r.7].
Conditions	a Actions under this Delegation must comply with procedural requirements detailed in the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> .
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

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Item

1.2.11 Gates Across Public Thoroughfares

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> r.9 Permission to have gate across public thoroughfare – Sch.9.1 cl.5(1)
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to provide, or refuse to provide, permission to have a gate or other device across a local government thoroughfare that permits the passage of vehicle traffic and prevents livestock straying [ULP r.9(1)]. 2 Authority to require an applicant to publish a notice of the application in a manner thought fit for the purpose of informing persons who may be affected by the proposed gate or device [r.9(2)]. 3 Authority to impose conditions on granting permission [ULP r.9(4)]. 4 Authority to renew permission, or at any other time vary any condition, effective upon written notice to the person to whom permission was granted [ULP r.9(5)]. 5 Authority to cancel permission by written notice, and request the person to whom permission was granted to remove the gate or device within a specified time [ULP r.9(6)].
Conditions	a Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996 .
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

1 22 February 2024

Item

1.2.12 Public Thoroughfare – Dangerous Excavations

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> r.11(1), (4), (6) & (8) Dangerous excavation in or near public thoroughfare – Sch.9.1 cl.6
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to determine if an excavation in or on land adjoining a public thoroughfare is dangerous and take action to fill it in or fence it or request the owner / occupier in writing to fill in or securely fence the excavation [ULP r.11(1)]. 2 Authority to determine to give permission or refuse to give permission to make or make and leave an excavation in a public thoroughfare or land adjoining a public thoroughfare [ULP r.11(4)]. 3 Authority to impose conditions on granting permission [ULP r.11(6)]. 4 Authority to renew a permission granted or vary at any time, any condition imposed on a permission granted [ULP r.11(8)].
Conditions	a Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996 .
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

1 22 February 2024

Item

1.2.13 Crossing – Construction, Repair and Removal

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> r.12(1) Crossing from public thoroughfare to private land or private thoroughfare – Sch.9.1 cl.7(2) r.13(1) Requirement to construct or repair crossing – Sch.9.1 cl.7(3)
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to approve or refuse to approve, applications for the construction of a crossing giving access from a public thoroughfare to land or private thoroughfare serving land [ULP r.12(1)]. 2 Authority to determine the specifications for construction of crossings to the satisfaction of the Local Government [ULP r.12(1)(a)]. 3 Authority to give notice to an owner or occupier of land requiring the person to construct or repair a crossing [ULP r.13(1)]. 4 Authority to initiate works to construct a crossing where the person fails to comply with a notice requiring them to construct or repair the crossing and recover 50% of the cost of doing so as a debt due from the person [ULP r.13(2)].
Conditions	a Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996 .
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

1 22 February 2024

Item

1.2.14 Private Works on, over or under Public Places

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> r.17 Private works on, over, or under public places – Sch.9.1 cl.
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1. Authority to grant permission or refuse permission to construct a specified thing on, over, or under a specified public thoroughfare or public place that is local government property [ULP r.17(3)]. 2. Authority to impose conditions on permission including those prescribed in r.17(5) and (6) [ULP r.17(5)].
Conditions	a Actions under this Delegation must comply with procedural requirements detailed in the <u><i>Local Government (Uniform Local Provisions) Regulations 1996</i></u> .
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

1 22 February 2024

Item

1.2.15 Works Required for Supply of Gas or Water

Delegator	Local Government
Power to Delegate	Local Government Act 1995 s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> r.20(1) Works required for supply of gas or water — Sch. 9.1 cl. 11
Delegate	Chief Executive Officer
Function	1 Where the Local Government is responsible for supplying water or gas, Authority, to carry out works that are necessary for the purpose of providing, maintaining or modifying the supply system [ULP r.20(1)].
Conditions	a Actions under this Delegation must comply with procedural requirements detailed in the <u><i>Local Government (Uniform Local Provisions) Regulations 1996</i></u> .
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

1 22 February 2024

Item

1.2.16 Give Notice to Prevent Damage to Local Government Property from Wind Erosion and Sand Drift

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government (Uniform Local Provisions) 1996</i> r.21(1) Wind erosion and sand drifts – Sch.9.1 cl.12
Delegate	Chief Executive Officer
Function	1 Authority to give notice to a land owner / occupier if it is considered that clearing the owner / occupier's land may cause local government land with a common boundary, to be adversely affected by wind erosion or sand drift [ULP r.21(1)].
Conditions	<i>NOTE The powers under ULP Regulation 21(1) (relate specifically to impact on local government property) differ from the powers of an authorised person to issue noticed under s.3.25, which relate to nuisance / risk impacts on any land</i>
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.17 Expressions of Interest for Goods and Services

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996</i> r.21 Limiting who can tender, procedure for r.23 Rejecting and accepting expressions of interest to be acceptable tenderer
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to determine when to seek Expressions of Interest and to invite Expressions of Interest for the supply of goods or services [F&G r.21]. 2 Authority to consider Expressions of Interest which have not been rejected and determine those which are capable of satisfactorily providing the goods or services, for listing as acceptable tenderers [F&G r.23].
Conditions	
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.18 Tenders for Goods and Services – Call Tenders

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996</i> r.11(1), (2) When tenders have to be publicly invited r.13 Requirements when local government invites tenders though Not Required at this stage to do so r.14 Publicly inviting tenders, requirements for
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to call tenders [F&G r.11(1)]. 2 Authority to invite tenders although Not Required at this stage to do so [F&G r.13]. 3 Authority to determine in writing, before tenders are called, the criteria for acceptance of tenders [F&G r.14(2a)]. 4 Authority to determine the information that is to be disclosed to those interested in submitting a tender [F&G r.14(4)(a)]. 5 Authority to vary tender information after public notice of invitation to tender and before the close of tenders, taking reasonable steps to ensure each person who has sought copies of the tender information is provided notice of the variation [F&G r.14(5)].
Conditions	a Compliance with Council Policy 4.3 Purchasing.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.19 Tenders for Goods and Services – Accepting and Rejecting Tenders; Varying Contracts; Exercising Contract Extension Options

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996</i> r.11(2)(j) Exercising contract extension options r.18(2), (4), (4a), (5), (6) and (7) Rejecting and accepting tenders r.20(1), (2), (3) Variation of requirements before entry into contract r.21A Varying a contract for the supply of goods or services
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to determine whether or not to reject tenders that do not comply with requirements as specified in the invitation to tender [F&G.r.18(2)]. 2 Authority to seek clarification from tenderers in relation to information contained in their tender submission [F&G r.18(4a)]. 3 Authority to assess, by written evaluation, tenders that have not been rejected, to determine <ol style="list-style-type: none"> a The extent to which each tender satisfies the criteria for deciding which tender to accept; and b To accept the tender that is most advantageous within the \$500,000 as detailed as a condition on this Delegation [F&G r.18(4)]. 4 Authority to decline to accept any tender [F&G r.18(5)]. 5 Authority to accept the next most advantageous tender if, within 6-months of accepting a tender, a contract has not been entered into <u>OR</u> the local government and the successful tenderer agree to terminate the contract [F&G r.18(6) & (7)]. 6 Authority to determine whether variations in goods and services required are minor variations, and to negotiate with the successful tenderer to make minor variations <u>before</u> entering into a contract [F&G r.20(1) and (3)]. 7 Authority to choose the next most advantageous tender to accept, if the chosen tenderer is unable or unwilling to form a contract to supply the varied requirement <u>OR</u> the minor variation cannot be agreed with the successful tenderer, so that the tenderer ceases to be the chosen tenderer [F&G r.20(2)]. 8 Authority to vary a tendered contract, <u>after</u> it has been entered into, provided the variation/s are necessary for the goods and services to be supplied, and do not change the scope of the original contract [F&G r.21A(a)]. 9 Authority to exercise a contract extension option that was included in the original tender specification and contract in accordance with r.11(2)(j).
Conditions	<ol style="list-style-type: none"> a Exercise of authority under F&G.r.18(2) requires consideration of whether or not the requirements as specified in the invitation to tender have been expressed as mandatory and if so, discretion may not be capable of being exercised – consider process contract implications. b In accordance with s.5.43(b), tenders may only be accepted under this delegation, where <ol style="list-style-type: none"> i The total consideration under the resulting contract is \$500,000 or less; ii The expense is included in the adopted Annual Budget; and iii The tenderer has complied with requirements under F&G r.18(2) and (4). c A decision to vary a tendered contract <u>before</u> entry into the contract [F&G r.20(1) and (3)] must include evidence that the variation is minor in comparison to the total goods or services that tenderers were invited to supply. d A decision to vary a tendered contract <u>after</u> entry into the contract [F&G

	<p><i>r.21A(a)]</i> must include evidence that the variation is necessary and does not change the scope of the contract.</p> <p>e A decision to renew or extend the contract must only occur where the original contract contained the option to renew or extend its term as per <i>r.11(2)(j)</i> <u>and</u> that the contractor's performance has been reviewed and the review evidences the rationale for entering into the extended term.</p>
Power to Sub Delegate	<p><i>Local Government Act 1995</i></p> <p>s.5.44 CEO may delegate some powers and duties to other employees</p>
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.20 Tenders for Goods and Services - Exempt Procurement

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996</i> r.11(2) When tenders have to be publicly invited (<i>exemptions</i>)
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to undertake tender exempt procurement, in accordance with the Purchasing Policy requirements, where the total consideration under the resulting contract is expected to be included in the adopted Annual Budget [F&G.r.11(2)]. 2 Authority to, because of the unique nature of the goods or services or for any other reason it is unlikely that there is more than one supplier, determine to contract directly with a suitable supplier [F&G r.11(2)(f)].
Conditions	a Tender exempt procurement may only be approved under F&G.r.11(2) and / or in accordance with Council Policy 4.3 Purchasing.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.21 Panels of Pre-Qualified Suppliers for Goods and Services

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government (Functions and General) Regulation 1996</i> r.24AB Local government may establish panels of pre-qualified suppliers r.24AC(1)(b) Requirements before establishing panels of pre-qualified suppliers r.24AD(3) & (6) Requirements when inviting persons to apply to join panel of pre-qualified suppliers r.24AH(2), (3), (4) and (5) Rejecting and accepting applications to join panel of pre-qualified suppliers
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to determine that there is a continuing need for the goods or services proposed to be provided by a panel of pre-qualified suppliers [F&G r.24AC(1)(b)]. 2 Authority to, before inviting submissions, determine the written criteria for inclusion in a panel of pre-qualified suppliers should be accepted [F&G r.24AD(3)]. 3 Authority to vary panel of pre-qualified supplier information after public notice inviting submissions has been given, taking reasonable steps to ensure each person who has enquired or submitted an application is provided notice of the variation [F&G r.24AD(6)]. 4 Authority to reject an application without considering its merits, where it was submitted at a place and within the time specified, but fails to comply with any other requirement specified in the invitation [F&G r.24AH(2)]. 5 Authority to assess applications, by written evaluation of the extent to which the submission satisfies the criteria for deciding which applicants to accept, and decide which applications to accept as most advantageous [F&G r.24AH(3)]. 6 Authority to request clarification of information provided in a submission by an applicant [F&G r.24AH(4)]. 7 Authority to decline to accept any application [F&G r.24AH(5)]. 8 Authority to enter into contract, or contracts, for the supply of goods or services with a pre-qualified supplier, as part of a panel of pre-qualified suppliers for those particular goods or services [F&G r.24AJ(1)].
Conditions	a Compliance with Council Policies 4.3 Purchasing, 4.4 Regional Price Preference and 4.8 Aboriginal Regional Price Preference.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.22 Application of Regional Price Preference Policy

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government (Functions and General) Regulations 1996</i> r.24G Adopted regional price preference policy, effect of
Delegate	Chief Executive Officer
Function	1 Authority to decide when not to apply the regional price preference policy to a particular future tender [F&G r.24G].
Conditions	a Compliance with Council Policies 4.3 Purchasing, 4.4 Regional Price Preference and 4.8 Aboriginal Regional Price Preference.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.23 Renewal or Extension of Contracts during a State of Emergency

Delegator	Local Government
Express Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated	<i>Local Government Act 1995</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996</i> Regulation 11 'When tenders have to be publicly invited' Tender exemption under subregulation 11(2)(ja)
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority, only to be exercised when a State of Emergency declaration is in force and applies to all or part of the District, to execute a renewal or extension to the term of a contract that will expire within 3 months, for a term of not more than 12 months from the original expiry date, without calling for tenders [F&G r.11(2)(ja)]. 2 This authority relates to <ol style="list-style-type: none"> a contracts not formed through a public tender, where the total value of the original term and the proposed extension or renewal exceeds \$250 000, and b contracts formed through a public tender.
Council Conditions on this Delegation	<ol style="list-style-type: none"> a The authority to apply the renewal or extension option may be exercised where one or more of the following principles applies <ol style="list-style-type: none"> i It is exercised at the sole discretion of the Local Government; ii It is in the best interests of the Local Government; iii It is deemed necessary to facilitate the role of Local Government in relation to the State of Emergency declaration; iv It has potential to promote local and/or regional economic benefits. v Contracts may only be renewed or extended where there is an adopted and available budget for the proposed goods and services, OR where the expenditure from an alternative available budget allocation has been authorised in advance by the or President (i.e. before the expense is incurred) in accordance with LGA s.6.8(1)(c). b The decision to extend or renew a contract must be made in accordance with the objectives of the Purchasing Policy. c This authority cannot be sub-delegated.
Express Power to Sub-Delegate	Not applicable

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1.2.24 Procurement of Goods or Services required to address a State of Emergency

Delegator	Local Government
Express Power to Delegate	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated	<i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> Regulation 11 'When tenders have to be publicly invited' Tender exemption under subregulation 11(2)(aa) Associated definition under subregulation 11(3)
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority, only to be exercised when a State of Emergency declaration is in force and applies to all or part of the District, to: <ol style="list-style-type: none"> a Determine that particular goods or services with a purchasing value >\$250,000 are required for the purposes of addressing the impact, consequences or need arising from the hazard to which the State of Emergency declaration relates [F&G r11(3)(b)]; and b Undertake tender exempt purchasing activity to obtain the supply of those goods or services identified in accordance with point 1 above [F&G r.11(2)(aa)].
Council Conditions on this Delegation	<ol style="list-style-type: none"> a This authority may only be exercised where the goods or services are urgently required, and it is not possible for Council to meet within an appropriate timeframe. b Compliance with the Purchasing Policy is required, but only to the extent that such compliance will not incur an unreasonable delay in providing the required urgent response to the State of Emergency hazard. The rationale for non-compliance with Purchasing Policy must be evidenced in accordance with the Record Keeping Plan. c Where a relevant budget allocation is not available and a purchase is necessary in response to a State of Emergency, the expenditure from an alternative available budget allocation must be authorised in advance by the President (i.e. before the expense is incurred) in accordance with LGA s.6.8. d This authority cannot be sub-delegated
Express Power to Sub-Delegate	Not applicable

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1.2.25 Disposing of Property

For Future Review

1.2.26 Acquisition of Interest in Land by Lease or other Short Term Instrument

Not Required at this stage

1.2.27 Payments from the Municipal or Trust Funds*Note*

- ~ *Incurring a Liability as a procedural matter subject to CEO authorisations; and*
- ~ *Making Payments as an express (written) statutory power which is capable of being delegated,*

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government (Financial Management) Regulations 1996</i> r.12(1)(a) Payments from municipal fund or trust fund, restrictions on making
Delegate	Chief Executive Officer
Function	1 Authority to make payments from the municipal or trust funds [FM.r.12(1)(a)].
Conditions	a Authority to make payments is subject to annual budget limitations. NOTE
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.28 Defer, Grant Discounts, Waive or Write Off Debts

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.6.12 Power to defer, grant discounts, waive or write off debts
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Waive a debt which is owed to the Shire [s.6.12(1)(b)]. 2 Grant a concession in relation to money which is owed to the Shire [s.6.12(1)(b)]. <i>NOTE this does not apply to rates and service charges [s.6.12(2)]</i> 3 Write off an amount of money which is owed to the Shire [s.6.12(1)(c)]
Conditions	<ol style="list-style-type: none"> a A debt may only be waived, or a concession granted where the organisation is a community group, an incorporated not for profit association, or educational institution within the Shire. b A debt may only be written off where one or more of the following conditions applies. <ol style="list-style-type: none"> i The cost of attempting to recover the debt would exceed the debt. ii The debtor is deceased, and the amount is uncollectable. iii The debtor has become bankrupt. iv Recommendation from the debt collector that the amount is not collectable. v The debt is the subject of a legal judgement or court order. vi All reasonable actions have been taken to locate / contact the debtor and recover the debt. vii Write-off relates to the clearance of small outstanding balances less than \$50.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.29 Power to Invest and Manage Investments

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.6.14 Power to invest <i>Local Government (Financial Management) Regulations 1996</i> r.19 Investments, control procedures for
Delegate	Chief Executive Officer
Function	1 Authority to invest money held in the municipal fund or trust fund that is not, for the time being, required for any other purpose [s.6.14(1)]. 2 Authority to establish and document internal control procedures to be followed in the investment and management of investments [FM r.19].
Conditions	a All investment activity must comply with the Financial Management Regulation 19C and Council Policy. b A report detailing the investment portfolio's performance, exposures and changes since last reporting, is to be provided as part of the Monthly Financial Reports. c Procedures are to be systematically documented and retained in accordance with the Record Keeping Plan, and must include references that enable recognition of statutory requirements and assign responsibility for actions to position titles. d Procedures are to be administratively reviewed for continuing compliance and confirmed as 'fit for purpose. [Audit r.17]
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.30 Rate Record Amendment

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.6.39(2)(b) Rate record
Delegate	Chief Executive Officer
Function	1 Authority to determine any requirement to amend the rate record for the 5-years preceding the current financial year [s.6.39(2)(b)].
Conditions	a Delegates must comply with the requirements of s.6.40 of the Act.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.31 Agreement as to Payment of Rates and Service Charges

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.6.49 Agreement as to payment of rates and service charges
Delegate	Chief Executive Officer
Function	1 Authority to make an agreement with a person for the payment of rates or service charges [s.6.49].
Conditions	a Agreements must be in writing and where applicable subject to the Council Policy 4.5 Financial Hardship
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.32 Determine Due Date for Rates or Service Charges

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.6.50(2) Rates or service charges due and payable
Delegate	Chief Executive Officer
Function	1 Authority to determine the date on which rates or service charges become due and payable to the Shire [s.6.50].
Conditions	a Excludes determining the due date and instalment due dates applicable to levying rates as part of the adoption of the annual budget as these are determined when adopting the Annual Budget. b Decisions under this delegation are limited to determining due date and instalment due dates applicable to interim rating only.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.33 Recovery of Rates or Service Charges

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.6.56 Rates or service charges recoverable in court s.6.64(3) Actions to be taken
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to recover rates or service charges, as well as costs of proceedings for the recovery, in a court of competent jurisdiction [s.6.56(1)]. 2 Authority to lodge (and withdraw) a caveat to preclude dealings in respect of land where payment of rates or service charges imposed on that land is in arrears [s.6.64(3)].
Conditions	a. Decisions under this delegation must also comply with Council Policy Council Policy 4.5 Financial Hardship.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.34 Recovery of Rates Debts – Require Lessee to Pay Rent

Not Required at this stage at this stage

1.2.35 Recovery of Rates Debts - Actions to Take Possession of the Land

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.6.64(1) Actions to be taken s.6.69(2) Right to pay rates, service charges and costs, and stay proceedings s.6.71 Power to transfer land to Crown or local government s.6.74 Power to have land revested in Crown if rates in arrears 3 years
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to take possession of land and hold the land against a person having an estate or interest in the land where rates or service charges have remained unpaid for at least three years [s.6.64(1)], including. <ol style="list-style-type: none"> a lease the land, or b sell the land; or where land is offered for sale and a contract of sale has not been entered into after 12 months <ol style="list-style-type: none"> (I) cause the land to be transferred to the Crown [s.6.71 and s.6.74]; or (II) cause the land to be transferred to the Shire [s.6.71]. 2 Authority to agree terms and conditions with a person having estate or interest in land and to accept payment of outstanding rates, service charges and costs within 7 days of and prior to the proposed sale [s.6.69(2)].
Conditions	<ol style="list-style-type: none"> a Decisions under this delegation must also comply with Council Policy Council Policy 4.5 Financial Hardship b In accordance with s.6.68(3A), this delegation cannot be used where a decision relates to exercising a power of sale without having, within the previous 3-years attempted to recover the outstanding rates / changes through a court under s.6.56, as s.6.68(3A) requires that the reasons why court action has not been pursued must be recorded in Council Minutes. c Exercise of this delegation must comply with the procedures set out in Schedule 6.3 of the <i>Local Government Act 1995</i>.
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.36 Rate Record – Objections

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.6.76 Grounds of objection
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to extend the time for a person to make an objection to a rate record [s.6.76(4)]. 2 Authority to consider an objection to a rate record and either allow it or disallow it, wholly or in part, providing the decision and reasons for the decision in a notice promptly served upon the person whom made the objection [s.6.76(5)].
Conditions	
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.37 Extend Time for Lodging an Objection

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Local Government Act 1995</i> s.9.5 Objection may be lodged
Delegate	Chief Executive Officer
Function	1 Authority to extend the time for a person to make an objection regarding a relevant prescribed decision of the Local Government [s.9.5(2)].
Conditions	
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

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1.2.38 Execution of Documents

Authoriser	Local Government
Express Power to Authorise	<i>Local Government Act 1995</i> s.9.49A(4) Execution of Documents
Expressed Power or Duty Authorised	<i>Local Government Act 1995</i> s.9.49A Execution of Documents
Function Authorised to	Chief Executive Officer, Executive Manager / DCEO
Function <i>This is a precis only. Officers must act with full understanding of the legislation and conditions relevant to this authorisation.</i>	1 Authorised to sign documents on behalf of the local government.
Conditions	a Document must be consistent with a Council policy, decision or resolution. b Where applicable Policy 1.13 Common Seal
Power to Sub Delegate	Nil

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1.3 Local Law Delegations to the CEO

Note local law delegations, other than under the Bush Fires Control Act 1954 are largely not relevant within the Shire

1.3.1 Infrastructure Control – Template Activities in Thoroughfares and Public Places and Trading Local Law

Not Applicable

1.3.2 Trading, Stallholders, Performing and Outdoor Dining – Activities in Thoroughfares and Public Places and Trading Local Law

Not Applicable

2 Building Act 2011 Delegations

2.1 Council to CEO

As outlined under Policy 7.1 Building Planning and Health the Shire of Murchison has no current obligation to issue building permits for any building work undertaken within the Shire. In the interest of due diligence, the Shire will require certification in relation to compliance with the National Construction Code (NCC) for any buildings that the Shire itself contracts the construction of.

Notwithstanding the above the following delegations have been put in place.

2.1.1 Grant a Building Permit

Not Required at this stage at this stage

2.1.2 Demolition Permits

Delegator	Permit Authority (Local Government)
Power to Delegate	<i>Building Act 2011</i> s.127(1) & (3) Delegation special permit authorities and local government
Power or Duty Delegated	<i>Building Act 2011</i> s.18 Further Information s.21 Grant of demolition permit s.22 Further grounds for not granting an application s.27(1) and (3) Impose Conditions on Permit <i>Building Regulations 2012</i> r.23 Application to extend time during which permit has effect (s.32) r.24 Extension of time during which permit has effect (s.32(3)) r.26 Approval of new responsible person (s.35(c))
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to require an applicant to provide any documentation or information required to determine a demolition permit application [s.18(1)]. 2 Authority to grant or refuse to grant a demolition permit on the basis that all s.21(1) requirements have been satisfied [s.20(1) & (2) and s.22]. 3 Authority to impose, vary or revoke conditions on a demolition permit [s.27(1) and (3)]. 4 Authority to determine an application to extend time during which a demolition permit has effect [r.23]. <ol style="list-style-type: none"> a Subject to being satisfied that work for which the demolition permit was granted has not been completed OR the extension is necessary to allow rectification of defects of works for which the permit was granted [r.24(1)] b Authority to impose any condition on the demolition permit extension that could have been imposed under s.27 [r.24(2)]. 5 Authority to approve, or refuse to approve, an application for a new responsible person for a demolition permit [r.26].
Conditions	Nil
Power to Sub Delegate	<i>Building Act 2011</i> s.127(6A) Delegation special permit authorities and local governments (powers of sub-delegation limited to CEO)
Sub Delegates <i>Appointed by the CEO</i>	Nil

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2.1.3 **Occupancy Permits or Building Approval Certificates**

Not Applicable

2.1.4 Designate Employees as Authorised Persons

Delegator	Permit Authority (Local Government)
Power to Delegate	<i>Building Act 2011</i> s.127(1) & (3) Delegation special permit authorities and local government
Power or Duty Delegated	<i>Building Act 2011</i> s.96(3) authorised persons s.99(3) Limitation on powers of authorised person
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to designate an employee as an authorised person [s.96(3)]. 2 Authority to revoke or vary a condition of designation as an authorised person or give written notice to an authorised person limiting powers that may be exercised by that person [s.99(3)].
Conditions	<ol style="list-style-type: none"> a Decisions under this delegated authority must be consistent with r.5 of the <i>Building Regulations 2012</i>. b NOTE An <i>authorised person</i> for the purposes of sections 96(3) and 99(3) is <u>not</u> an <i>approved officer</i> or <i>authorised officer</i> for the purposes of Building Reg. 70.
Power to Sub Delegate	<i>Building Act 2011</i> s.127(6A) Delegation special permit authorities and local governments (powers of sub-delegation limited to CEO)
Sub Delegates <i>Appointed by the CEO</i>	

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2.1.5 Designate Contractors as Authorised Persons (Inspectors)

Delegator	Permit Authority (Local Government)
Power to Delegate	<i>Building Act 2011</i> s.127(1) & (3) Delegation special permit authorities and local government
Power or Duty Delegated	<i>Building Act 2011</i> s.96(3) Authorised persons s.99(3) Limitation on powers of authorised person <i>Building Regulations 2012</i> r.4A Authorised persons
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to designate a person contracted, or employed by an entity contracted, by the Shire as an authorised person [s.96(3) & r.4A(2)] for the purposes of monitoring whether Part 8 provisions are being complied with. 2 Authority to revoke or vary a condition of designation as an authorised person or give written notice to an authorised person limiting powers that may be exercised by that person [s.99(3)].
Conditions	a Designation of authorised persons under this delegation is limited to performing Authorised Person functions under s.93(2)(d).
Power to Sub Delegate	<i>Building Act 2011</i> s.127(6A) Delegation special permit authorities and local governments (powers of sub-delegation limited to CEO)
Sub Delegates <i>Appointed by the CEO</i>	

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2.1.6 Building Orders

Delegator	Permit Authority (Local Government)
Power to Delegate	<i>Building Act 2011</i> s.127(1) & (3) Delegation special permit authorities and local government
Power or Duty Delegated	<i>Building Act 2011</i> s.110(1) A permit authority may make a building order s.111(1) Notice of proposed building order other than building order (emergency) s.117(1) and (2) A permit authority may revoke a building order or notify that it remains in effect s.118(2) and (3) Permit authority may give effect to building order if non-compliance
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to make Building Orders in relation to <ol style="list-style-type: none"> a Building work b Demolition work c An existing building or incidental structure [s.110(1)]. 2 Authority to give notice of a proposed building order and consider submissions received in response and determine actions [s.111(1)(c)]. 3 Authority to revoke a building order [s.117]. 4 If there is non-compliance with a building order, authority to cause an authorised person to <ol style="list-style-type: none"> a take any action specified in the order; or b commence or complete any work specified in the order; or c if any specified action was required by the order to cease, to take such steps as are reasonable to cause the action to cease [s.118(2)]. 5 Authority to take court action to recover as a debt, reasonable costs and expense incurred in doing anything in regard to non-compliance with a building order [s.118(3)].
Conditions	
Power to Sub Delegate	<i>Building Act 2011</i> s.127(6A) Delegation special permit authorities and local governments (powers of sub-delegation limited to CEO)
Sub Delegates <i>Appointed by the CEO</i>	

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2.1.7 Inspection and Copies of Building Records

Delegator	Permit Authority (Local Government)
Power to Delegate	<i>Building Act 2011</i> s.127(1) & (3) Delegation special permit authorities and local government
Power or Duty Delegated	<i>Building Act 2011</i> s.131(2) Inspection, copies of building records
Delegate	Chief Executive Officer
Function	1 Authority to determine an application from an interested person to inspect and copy a building record [s.131(2)].
Conditions	
Power to Sub Delegate	<i>Building Act 2011</i> s.127(6A) Delegation special permit authorities and local governments (powers of sub-delegation limited to CEO)
Sub Delegates <i>Appointed by the CEO</i>	

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2.1.8 Authorise persons to commence proceedings

Delegator	Permit Authority (Local Government)
Power to Delegate	<i>Building Act 2011</i> s.127(1) & (3) Delegation special permit authorities and local government
Power or Duty Delegated	<i>Building Act 2011</i> s.133(1) A permit authority may commence a prosecution for an offence against this Act
Delegate	Chief Executive Officer
Function	1 Authority to authorise a person to commence a prosecution for an offence against the Building Act 2011 [s.133(1)(b)].
Conditions	
Power to Sub Delegate	<i>Building Act 2011</i> s.127(6A) Delegation special permit authorities and local governments (powers of sub-delegation limited to CEO)
Sub Delegates <i>Appointed by the CEO</i>	

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2.1.9 Referrals and Issuing Certificates

Delegator	Permit Authority (Local Government)
Power to Delegate	<i>Building Act 2011</i> s.127(1) & (3) Delegation special permit authorities and local government
Power or Duty Delegated	<i>Building Act 2011</i> s.145A Local Government functions
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to refer uncertified applications under s.17(1) to a building surveyor who is not employed by the local government [s.145A(1)]. 2 Authority to issue a certificate for Design Compliance, Construction Compliance or Building Compliance whether or not the land subject of the application is located in the Shire's District [s.145A(2)].
Conditions	
Power to Sub Delegate	<i>Building Act 2011</i> s.127(6A) Delegation special permit authorities and local governments (powers of sub-delegation limited to CEO)
Sub Delegates <i>Appointed by the CEO</i>	

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2.1.10 Private Pool Barrier – Alternative and Performance Solutions

Not Required at this stage

2.1.11 Smoke Alarms – Alternative Solutions

Delegator	Local Government
Power to Delegate	<i>Building Act 2011</i> s.127(1) & (3) Delegation special permit authorities and local government
Power or Duty Delegated	<i>Building Regulations 2012</i> r.55 Terms Used (alternative building solution approval) r.61 Local Government approval of battery powered smoke alarms
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to approve alternative building solutions which meet the performance requirement of the Building Code relating to fire detection and early warning [r.55]. 2 Authority to approve or refuse to approve a battery powered smoke alarm and to determine the form of an application for such approval [r.61].
Conditions	
Power to Sub Delegate	<i>Building Act 2011</i> s.127(6A) Delegation special permit authorities and local governments (powers of sub-delegation limited to CEO)
Sub Delegates <i>Appointed by the CEO</i>	

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2.1.12 Appoint approved officers and authorised officers

Delegator	Local Government
Power to Delegate	<i>Building Act 2011</i> s.127(1) & (3) Delegation special permit authorities and local government
Power or Duty Delegated	<i>Building Regulations 2012</i> r.70 Approved officers and authorised officers
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1. Authority to appoint an approved officer for the purposes of s.6(a) of the <i>Criminal Procedure Act 2004</i>, in accordance with Building Regulation 70(1) and (1A). <i>NOTE Only employees delegated under s 5.44(1) of the Local Government Act 1995 with power under s 9.19 or 9.20 may be appointed as "approved officers".</i> 2. Authority to appoint an authorised officer for the purposes of s.6(b) of the <i>Criminal Procedure Act 2004</i>, in accordance with Building Regulation 70(2). <i>NOTE Only employees appointed under s 9.10 of the Local Government Act 1995 and authorised for the purpose of performing functions under s 9.16 of that Act may be appointed as "authorised officers" for the purposes of Building Regulation 70(2).</i>
Conditions	
Power to Sub Delegate	<i>Building Act 2011</i> s.127(6A) Delegation special permit authorities and local governments (powers of sub-delegation limited to CEO)
Sub Delegates <i>Appointed by the CEO</i>	

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3 Bush Fires Act 1954 Delegations

Any reference to CEO in the Bush Fires Act 1954 means the CEO of the Department of Biodiversity, Conservation and Attractions. No powers / duties are assigned to a Local Government CEO in this Act.

3.1 Council to CEO and Bush Fire Control Officer

3.1.1 Make Request to DFES Commissioner – Control of Fire

Delegator	Local Government
Power to Delegate	<i>Bush Fires Act 1954</i> s.48 Delegation by local government
Power or Duty Delegated	<i>Bush Fires Act 1954</i> s.13(4) Duties and powers of bush fire liaison officers
Delegate	Chief Executive Officer
Function	1 Authority to request on behalf of the Shire that the DFES Commissioner authorise the Bush Fire Liaison Officer or another person to take control of fire operations [s.13(4)].
Conditions	
Power to Sub Delegate	NIL – Sub-delegation is prohibited by s.48(3)

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3.1.2 Prohibited Burning Times - Vary

Delegator	Local Government
Power to Delegate	<i>Bush Fires Act 1954</i> s.48 Delegation by local government s.17(10) Prohibited burning times may be declared by Minister (power of delegation to mayor or president and Chief Bush Fire Control Officer for ONLY powers under s.17(7) and (8))
Power or Duty Delegated	<i>Bush Fires Act 1954</i> s.17(7) Prohibited burning times may be declared by Minister <i>Bush Fire Regulations 1954</i> r.15 Permit to burn (Act s.18), form of and apply for after refusal etc. r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times r.39B Crop dusters etc., use of in restricted or prohibited burning times
Delegate	Shire President and Chief Bush Fire Control Officer
Function	1 Authority, where seasonal conditions warrant it, to determine a variation of the prohibited burning times, after consultation with an authorised CALM Act officer [s.17(7)].
Conditions	
Power to Sub Delegate	NIL – Sub-delegation is prohibited by s.48(3)

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3.1.3 Prohibited Burning Times – Control Activities

Delegator	Local Government
Express Power to Delegate	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated:	<i>Bush Fires Act 1954:</i> s.27(2) and (3) Prohibition on use of tractors or engines except under certain conditions s.28(4) and (5) Occupier of land to extinguish bush fire occurring on own land <i>Bush Fire Regulations 1954:</i> r.15 Permit to burn (Act s.18), form of and apply for after refusal etc. r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times r.39B Crop dusters etc., use of in restricted or prohibited burning times
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1. Authority to determine permits to burn during prohibited burning times that have previously been refused by a Bush Fire Control Officer [r.15]. 2. Authority to declare that the use of any harvesting machinery on any land under crop during the whole or any part of any Sunday or public holiday in the whole or a specified part of the District during Restricted Burning Times is prohibited, unless written consent of a Bush Fire Control Officer is obtained [r.38C]. 3. Authority to determine, during a Prohibited Burning Time, if a firebreak around a landing ground for an aeroplane has been satisfactorily prepared [r.39B(2)]. 4. Authority to issue directions, during a Prohibited Burning Time, to a Bush Fire Control Officer, regarding matters necessary for the prevention of fire on land used as a landing ground for an aeroplane [r.39B(3)]. 5. Authority to prohibit the use of tractors, engines or self-propelled harvester, during a Prohibited Burning Times, and to give permission for use of same during the Restricted Burning Time subject to compliance with requirements specified in a notice [s.27(2) and (3)]. 6. Authority to recover the cost of measures taken by the Shire or Bush Fire Control Officer, to extinguish a fire burning during Prohibited Burning Times, where the occupier of the land has failed to comply with requirements under s.28(1) to take all possible measures to extinguish a fire the land they occupy [s.28(4)], including authority to recover expenses in any court of competent jurisdiction [s.28(5)].
Conditions	
Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)

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3.1.4 Restricted Burning Times – Vary and Control Activities

Delegator	Local Government
Express Power to Delegate	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated	<i>Bush Fires Act 1954:</i> s.18(5), (11) Restricted burning times may be declared by FES Commissioner s.22(6) and (7) Burning on exempt land and land adjoining exempt land s.27(2) and (3) Prohibition on use of tractors or engines except under certain conditions s.28(4) and (5) Occupier of land to extinguish bush fire occurring on own land <i>Bush Fire Regulations 1954:</i> r.15 Permit to burn (Act s.18), form of and apply for after refusal etc. r.15C Local Government may prohibit burning on certain days r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times r.39B Crop dusters etc., use of in restricted or prohibited burning times
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority, where seasonal conditions warrant it and after consultation with an authorised CALM Act officer, to determine to vary the restricted burning times in respect of that year [s.18(5)]. <ol style="list-style-type: none"> a Authority to determine to prohibit burning on Sundays or specified days that are public holidays in the District [r.15C]. 2 Authority, where a permitted burn fire escapes or is out of control in the opinion of the Bush Fire Control Officer or an officer of the Bush Fire Brigade, to determine to recoup bush fire brigade expenses arising from preventing extension of or extinguishing an out of control permitted burn [s.18(11)]. 3 Authority to determine permits to burn during restricted times that have previously been refused by a Bush Fire Control Officer [r.15]. 4 Authority to arrange with the occupier of exempt land, the occupier of land adjoining it and the Bush Fire Brigade to cooperate in burning fire-breaks and require the occupier of adjoining land to provide by the date of the burning, ploughed or cleared fire-breaks parallel to the common boundary [s.22(6) and (7)]. 5 Authority to declare that the use of any harvesting machinery on any land under crop during the whole or any part of any Sunday or public holiday in the whole or a specified part of the District during Restricted Burning Times is prohibited, unless written consent of a Bush Fire Control Officer is obtained [r.38C]. 6 Authority to determine, during a Restricted Burning Time, if a firebreak around a landing ground for an aeroplane has been satisfactorily prepared [r.39B]. 7 Authority to issue directions, during a Restricted Burning Time, to a Bush Fire Control Officer, regarding matters necessary for the prevention of fire on land used as a landing ground for an aeroplane [r.39B(3)]. 8 Authority to prohibit the use of tractors, engines or self-propelled harvester, during a Restricted Burning Times, and to give permission for use of same during the Restricted Burning Time subject to compliance with requirements specified in a notice [s.27(2) and (3)]. 9 Authority to recover the cost of measures taken by the Shire or Bush Fire Control Officer, to extinguish a fire burning during Restricted Burning Times, where the occupier of the land has failed to comply with requirements under s.28(1) to take all possible measures to extinguish a fire the land they occupy [s.28(4)], including authority to recover expenses in any court of competent jurisdiction [s.28(5)].
Conditions	
Express Power to Sub-Delegate	<i>NIL – Sub-delegation is prohibited by s.48(3)</i>

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3.1.5 Control of Operations Likely to Create Bush Fire Danger

Delegator	Local Government
Express Power to Delegate	<i>Bush Fires Act 1954</i> s.48 Delegation by local government
Express Power or Duty Delegated	<i>Bush Fires Act 1954</i> s.27D Requirements for carriage and deposit of incendiary material <i>Bush Fires Regulations 1954</i> r.39C Welding and cutting apparatus, use of in open air r.39CA Bee smoker devices, use of in restricted or prohibited burning times etc. r.39D Explosives, use of r.39E Fireworks, use of
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to give directions to a Bush Fire Control Officer regarding matters necessary for the prevention of fire arising from <ol style="list-style-type: none"> a a person operating a bee smoker device during a prescribed period [r.39CA(5)]. b a person operating welding apparatus, a power operated abrasive cutting disc [r.39C(3)]. c a person using explosives [r.39D(2)]. d a person using fireworks [r.39E(3)] 2 Authority to determine directions or requirements for the carriage and deposit of incendiary materials (hot or burning ash, cinders, hot furnace refuse, or any combustible matter that is burning) [s.27D]. <i>Note this authority is also prescribed to a Bush Fire Control Officer, a Bush Fire Liaison Officer or an authorised CALM Act officer.</i>
Conditions	
Express Power to Sub-Delegate	NIL – Sub-delegation is prohibited by s.48(3)

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3.1.6 Burning Garden Refuse / Open Air Fires

Delegator	Local Government
Express Power to Delegate	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated	<i>Bush Fires Act 1954:</i> s.24F Burning garden refuse during limited burning times s.24G Minister or local government may further restrict burning of garden refuse s.25 No fire to be lit in open air unless certain precautions taken s.25A Power of Minister to exempt from provisions of section 25 <i>Bush Fires Regulations 1954:</i> r.27(3) Permit, issue of
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to give written permission, during prohibited times and restricted times, for an incinerator located within 2m of a building or fence, only where satisfied it is not likely to create a fire hazard [s.24F(2)(b)(ii) and (4)]. 2 Authority to prohibit or impose restrictions on the burning of garden refuse that is otherwise permitted under s.24F [s.24G(2)]. <ol style="list-style-type: none"> a Authority to issue directions to an authorised officer as to the manner in which or the conditions under which permits to burn plants or plant refuse shall be issued in the District [r.27(3) and r.33(5)]. b Authority to prohibit (object to) the issuing of a permit for the burning of a proclaimed plan growing upon any land within the District [r.34]. 3 Authority to provide written approval, during prohibited times and restricted times, for fires to be lit for the purposes of: <ol style="list-style-type: none"> a camping or cooking [s.25(1)(a)]. b conversion of bush into charcoal or for the production of lime, in consultation with an authorised CALM Act officer [s.25(1)(b)]. 4 Authority to prohibit the lighting of fires in the open are for the purposes of camping or cooking for such period during the prohibited burning times as specified in a note published in the Gazette and newspaper circulating in the District and authority to vary such notice [s.25(1a) and (1b)]. 5 Authority to serve written notice on a person to whom an exemption has been given under s.25 for lighting a fire in open air, prohibiting that person from lighting a fire and to determine conditions on the notice [s.25A(5)].
Conditions	
Express Power to Sub-Delegate	NIL – Sub-delegation is prohibited by s.48(3)

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3.1.7 Firebreaks

Delegator	Local Government
Power to Delegate	<i>Bush Fires Act 1954</i> s.48 Delegation by local government
Power or Duty Delegated	<i>Bush Fires Act 1954</i> s.33 Local government may require occupier of land to plough or clear fire-breaks
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to give written notice to an owner or occupier of land or all owners or occupiers of land within the District, requiring <ol style="list-style-type: none"> a clearing of firebreaks as determined necessary and specified in the notice; and b act in respect to anything which is on the land and is or is likely to be conducive to the outbreak of a bush fire or the spread or extension of a bush fire; and c as a separate or coordinated action with any other person carry out similar actions [s.33(1)]. d determine that these matters have been acted upon to the satisfaction of the Shire. 2 Authority to direct a Bush Fire Control Officer or any other employee to enter onto the land of an owner or occupier to carry out the requisitions of the notice which have not been complied with [s.33(4)]. 3 Authority to recover any costs and expenses incurred in doing the acts, matters or things required to carry out the requisitions of the notice [s.33(5)].
Conditions	a
Power to Sub Delegate	<i>NIL – Sub-delegation is prohibited by s.48(3)</i>

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3.1.8 Appoint Bush Fire Control Officer/s and Fire Weather Officer

Delegator	Local Government
Power to Delegate	<i>Bush Fires Act 1954</i> s.48 Delegation by local government
Power or Duty Delegated	<i>Bush Fires Act 1954</i> s.38 Local Government may appoint bush fire control officer
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to appoint persons to be Bush Fire Control Officers for the purposes of the Bush Fires Act 1954; and <ol style="list-style-type: none"> a Of those Officers, appoint one as the Chief Bush Fire Control Officer and one as the Deputy Chief Bush Fire Control Officer; and b Determine the respective seniority of the other Bush Fire Officers so appointed [s.38(1)]. 2 Authority to issue directions to a Bush Fire Control Officer to burn on or at the margins of a road reserve under the care, control and management of the Shire [s.38(5A)] 3 Authority to appoint a Fire Weather Officer, selected from senior Bush Fire Control Officers previously appointed and where more than one Fire Weather Officer is appointed, define a part of the District in which each Fire Weather Officer shall have exclusive right to exercise the powers of s.38(17). [s.38(8) and (9)]. 4 Authority to appoint deputy Fire Weather Officer/s as considered necessary and where two or more deputies are appointed, determine seniority [s.38(10)].
Conditions	
Power to Sub Delegate	NIL – Sub-delegation is prohibited by s.48(3)

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3.1.9 Control and Extinguishment of Bush Fires

Delegator	Local Government
Express Power to Delegate	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated	<i>Bush Fires Act 1954:</i> s.46 Bush fire control officer or forest officer may postpone lighting fire
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to prohibit or postpone the lighting of a fire, despite a permit having been issued, where in the opinion of the Delegate the lighting of a fire would be or become a source of danger by escaping from the land on which it is proposed to be lit [s.46(1A)]. 2 Where it is proposed that the fire will be lit on land within 3kms of the boundary of forest land, and an authorised CALM Act office is not available or has not exercised the power to prohibit or proposed a fire considered to become a source of danger, then the Delegate may make the decision [s.46(1B)].
Conditions	
Express Power to Sub-Delegate	NIL – Sub-delegation is prohibited by s.48(3)

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3.1.10 Recovery of Expenses Incurred through Contraventions of this Act

Delegator	Local Government
Power to Delegate	<i>Bush Fires Act 1954</i> s.48 Delegation by local government
Power or Duty Delegated	<i>Bush Fires Act 1954</i> s.58 General penalty and recovery of expenses incurred
Delegate	Chief Executive Officer
Function	1 Authority to recover expenses incurred as a result of an offence against the Bush Fires Act, being expenses incurred through the fulfilment of a duty or doing anything for which the Act empowered or required the Shire or those on behalf of the Shire to do [s.58].
Conditions	
Power to Sub Delegate	NIL – Sub-delegation is prohibited by s.48(3)

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3.1.11 Prosecution of Offences

Delegator	Local Government
Power to Delegate	<i>Bush Fires Act 1954</i> s.59(3) Prosecution of offences
Power or Duty Delegated	<i>Bush Fires Act 1954</i> s.59 Prosecution of offences s.59A(2) Alternative procedure – infringement notices
Delegate	Chief Executive Officer
Function	1 Authority to institute and carry on proceedings against a person for an offence alleged to be committed against this Act [s.59]. 2 Authority to serve an infringement notice for an offence against this Act [s.59A(2)].
Conditions	
Power to Sub Delegate	NIL – Sub-delegation is prohibited by s.48(3)

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4 Cat Act 2011 Delegations

4.1 Council to CEO

4.1.1 Cat Registrations

Delegator	Local Government
Power to Delegate	<i>Cat Act 2011</i> s.44 Delegation by local government
Power or Duty Delegated	<i>Cat Act 2011</i> s.9 Registration s.10 Cancellation of registration s.11 Registration numbers, certificates and tags <i>Cat Regulations 2012</i> Schedule 3, cl.1(4) Fees Payable
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to grant, or refuse to grant, a cat registration or renewal of a cat registration [s.9(1)]. 2 Authority to refuse to consider an application for registration or renewal where an applicant does not comply with a requirement to give any document or information required to determine the application [s.9(6)]. 3 Authority to cancel a cat registration [s.10]. 4 Authority to give the cat owner a new registration certificate or tag, if satisfied that the original has been stolen, lost, damaged or destroyed [s.11(2)]. 5 Authority to reduce or waive a registration or approval to breed fee, in respect of any individual cat or any class of cats within the Shire's District [Regs. Sch. 3 cl.1(4)].
Conditions	
Power to Sub Delegate	<i>Cat Act 2011</i> s.45 Delegation by CEO of local government
Sub Delegates <i>Appointed by the CEO</i>	

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4.1.2 Cat Control Notices

Delegator	Local Government
Power to Delegate	<i>Cat Act 2011</i> s.44 Delegation by local government
Power or Duty Delegated	<i>Cat Act 2011</i> s.26 Cat control notice may be given to cat owner
Delegate	Chief Executive Officer
Function	1 Authority to give a cat control notice to a person who is the owner of a cat ordinarily kept within the Shire's District [s.26].
Conditions	
Power to Sub Delegate	<i>Cat Act 2011</i> s.45 Delegation by CEO of local government
Sub Delegates <i>Appointed by the CEO</i>	

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4.1.3 Approval to Breed Cats

Not Required at this stage

4.1.4 Recovery of Costs – Destruction of Cats

Delegator	Local Government
Power to Delegate	<i>Cat Act 2011</i> s.44 Delegation by local government
Power or Duty Delegated	<i>Cat Act 2011</i> s.49(3) Authorised person may cause cat to be destroyed
Delegate	Chief Executive Officer
Function	1 Authority to recover the amount of the costs associated with the destruction and the disposal of a cat [s.49(3)].
Conditions	
Power to Sub Delegate	<i>Cat Act 2011</i> s.45 Delegation by CEO of local government
Sub Delegates <i>Appointed by the CEO</i>	

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4.1.5 Authorise a person to perform Specified functions under the Cat Act 2011

Delegator	Local Government
Power to Delegate	<i>Cat Act 2011</i> s.44 Delegation by local government
Power or Duty Delegated	<i>Cat Act 2011</i> s.73 Prosecutions
Delegate	Chief Executive Officer
Function	1 Authority to authorise a person to commence a prosecution for an offence against the Cat Act 2011 s.73(1)(b) & (2)(b)
Conditions	
Power to Sub Delegate	<i>Cat Act 2011</i> s.45 Delegation by CEO of local government
Sub Delegates <i>Appointed by the CEO</i>	

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4.1.6 Applications to Keep Additional Cats

Delegator	Local Government
Power to Delegate	<i>Cat Act 2011</i> s.44 Delegation by local government
Power or Duty Delegated	<i>Cat (Uniform Local Provisions) Regulations 2013</i> r.8 Application to keep additional number of cats r.9 Grant of approval to keep additional number of cats
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to require any document or additional information required to determine an application [r.8(3)] 2 Authority to refuse to consider an application if the applicant does not comply with a requirement to provide any document or information required to determine an application [r.8(4)]. 3 Authority to grant or refuse approval for additional number of cats specified in an application to be kept at the prescribed premises and to determine any condition reasonably necessary to ensure premises are suitable for the additional number of cats [r.9].
Conditions	
Power to Sub Delegate	<i>Cat Act 2011</i> s.45 Delegation by CEO of local government
Sub Delegates <i>Appointed by the CEO</i>	

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4.1.7 Reduce or Waiver Registration Fee

Delegator	Local Government
Power to Delegate	<i>Cat Act 2011</i> s.44 Delegation by local government
Power or Duty Delegated	<i>Cat Regulations 2012</i> Schedule 3 Fees clause 1(4)
Delegate	Chief Executive Officer
Function	1 Authority to reduce or waiver a fee payable under Schedule 3 clauses (2) or (3) in respect to any individual cat.
Conditions	a This delegation does NOT provide authority to determine to reduce or waiver the fees payable in regard to any <u>class of cat</u> within the District. This matter requires a Council decision in accordance with s.6.16, 6.17 and 6.18 of the <i>Local Government Act 1995</i> .
Power to Sub Delegate	<i>Cat Act 2011</i> s.45 Delegation by CEO of local government
Sub Delegates <i>Appointed by the CEO</i>	

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4.2 Cat Act Delegations - CEO to Employees

4.2.1 Infringement Notices – Extensions and Withdrawals

Not Required at this stage

5 Dog Act 1974 Delegations

Note that any references to CEO in the Dog Act 1976 means the CEO of the Department of Local Government, Sporting and Cultural Industries. Therefore, no powers or duties are assigned to the CEO of a Local Government within this Act.

Note that whilst the Dog Act 1976 does not prescribe prohibitions on Delegations under this Act, the Act does contain a number of Powers which can only be exercised by an "Absolute Majority"

5.1 Dog Act Delegations Council to CEO

5.1.1 Appoint Registration Officer

Delegator	Local Government
Power to Delegate	<i>Dog Act 1976</i> s.10AA Delegation of local government powers and duties
Power or Duty Delegated	<i>Dog Act 1976</i> s.3 Terms Used (<i>Registration officer means a person authorised by the local government to effect the registration of dogs pursuant to this Act</i>)
Delegate	Chief Executive Officer
Function	1 Authority to authorise a person for the purposes of performing the prescribed office of Registration Officer under the Dog Act 1976 [s.3].
Conditions	
Power to Sub Delegate	<i>Dog Act 1976</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)
Sub Delegates <i>Appointed by the CEO</i>	

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5.1.2 Part Payment of Sterilisation Costs / Directions to Veterinary Surgeons

Delegator	Local Government
Power to Delegate	<i>Dog Act 1976</i> s.10AA Delegation of local government powers and duties
Power or Duty Delegated	<i>Dog Act 1976</i> s.10A Payments to veterinary surgeons towards costs of sterilisation
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to determine where a resident who is the owner of a registered dog, would suffer hardship in paying the whole of the cost of sterilisation and determine to pay part of such costs.10A(1)(a) and (3)]. 2 Authority to give written directions to a veterinary surgeon to be complied with as a condition of part payment of the cost of sterilisation [s.10A(1)(b) and (2)].
Conditions	a Costs subsidised to be g=determined by Council
Power to Sub Delegate	<i>Dog Act 1976</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)
Sub Delegates <i>Appointed by the CEO</i>	

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5.1.3 Refuse or Cancel Registration

Delegator	Local Government
Power to Delegate	<i>Dog Act 1976</i> s.10AA Delegation of local government powers and duties
Power or Duty Delegated	<i>Dog Act 1976</i> s.15(2) and (4A) Registration periods and fees s.16(3) Registration procedure s.17A(2) If no application for registration made s.17(4) and (6) Refusal or cancellation of registration
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to determine to refuse a dog registration and refund the fee, if any [s.16(2)]. 2 Authority to direct the registration officer to refuse to effect or renew or to cancel the registration of a dog, and to give notice of such decisions, where <ol style="list-style-type: none"> a the applicant, owner or registered owner has been convicted of an offence or paid a modified penalty within the past 3-years in respect of 2 or more offences against this Act, the <i>Cat Act 2011</i> or the <i>Animal Welfare Act 2002</i>; or b the dog is determined to be destructive, unduly mischievous or to be suffering from a contagious or infectious disease or c the delegate is not satisfied that the dog is or will be effectively confined in or at premises where the dog is ordinarily kept d the dog is required to be microchipped but is not microchipped; or e the dog is a dangerous dog [s.16(3) and s.17A(2)]. 3 Authority to discount or waive a registration fee, including a concessional fee, for any individual dog or any class of dogs within the Shire's District [s15(4A)]. 4 Authority to apply to a Justice of the Peace for an order to seize a dog where, following a decision to refuse or cancel a registration and the applicant / owner has not applied to the State Administration Tribunal for the decision to be reviewed. [s.17(4)]. 5 Authority, following seizure, to determine to cause the dog to be detained or destroyed or otherwise disposed of as though it had been found in contravention of section 31, 32 or 33A and had not been claimed [s.17(6)]
Conditions	
Power to Sub Delegate	<i>Dog Act 1976</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)
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5.1.4 Grant Exemption as to Number of Dogs Kept at Premises

Delegator	Local Government
Power to Delegate	<i>Dog Act 1976</i> s.10AA Delegation of local government powers and duties
Power or Duty Delegated	<i>Dog Act 1976</i> s.26(3) Limitation as to numbers
Delegate	Chief Executive Officer
Function	1 Authority to approve, and determine conditions that apply to, an exemption as to the limit to the number of dogs that can be kept at a premises [s.26(3)].
Conditions	
Power to Sub Delegate	<i>Dog Act 1976</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)
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5.1.5 Kennel Establishments

Nor required at this stage

5.1.6 Recovery of Moneys Due Under this Act

Delegator	Local Government
Power to Delegate	<i>Dog Act 1976</i> s.10AA Delegation of local government powers and duties
Power or Duty Delegated	<i>Dog Act 1976</i> s.29(5) Power to seize dogs
Delegate	Chief Executive Officer
Function	1 Authority to recover moneys, in a court of competent jurisdiction, due in relation to a dog for which the owner is liable [s.29(5)].
Conditions	
Power to Sub Delegate	<i>Dog Act 1976</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)
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5.1.7 Dispose of or Sell Dogs Liable to be Destroyed

Delegator	Local Government
Power to Delegate	<i>Dog Act 1976</i> s.10AA Delegation of local government powers and duties
Power or Duty Delegated	<i>Dog Act 1976</i> s.29(11) Power to seize dogs
Delegate	Chief Executive Officer
Function	1 Authority to dispose of or sell a dog which is liable to be destroyed [s.29(11)].
Conditions	
Power to Sub Delegate	<i>Dog Act 1976</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)
Sub Delegates <i>Appointed by the CEO</i>	

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5.1.8 Declare Dangerous Dog

Delegator	Local Government
Power to Delegate	<i>Dog Act 1976</i> s.10AA Delegation of local government powers and duties
Power or Duty Delegated	<i>Dog Act 1976</i> s.33E(1) Individual dog may be declared to be dangerous dog (declared)
Delegate	Chief Executive Officer
Function	1 Authority to declare an individual dog to be a dangerous dog [s.33E(1)].
Conditions	
Power to Sub Delegate	<i>Dog Act 1976</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)
Sub Delegates <i>Appointed by the CEO</i>	

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5.1.9 Dangerous Dog Declared or Seized – Deal with Objections and Determine when to Revoke

Delegator	Local Government
Power to Delegate	<i>Dog Act 1976</i> s.10AA Delegation of local government powers and duties
Power or Duty Delegated	<i>Dog Act 1976</i> s.33F(6) Owners to be notified of making of declaration s.33G(4) Seizure and destruction s.33H(1) and (2) Local government may revoke declaration or proposal to destroy
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to consider and determine to either dismiss or uphold an objection to the declaration of a dangerous dog [s.33F(6)]. 2 Authority to consider and determine to either dismiss or uphold an objection to seizure of a dangerous dog [s.33G(4)]. 3 Authority to revoke a declaration of a dangerous dog or revoke notice proposing to cause a dog to be destroyed, only where satisfied that the dog can be kept without likelihood of any contravention of this Act [s.33H(1)] 4 Authority to, before dealing with an application to revoke a declaration or notice, require the owner of the dog to attend with the dog a course in behaviour and training or otherwise demonstrate a change in the behaviour of the dog [s.33H(2)].
Conditions	
Power to Sub Delegate	<i>Dog Act 1976</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)
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5.1.10 Deal with Objection to Notice to Revoke Dangerous Dog Declaration or Destruction Notice

Delegator	Local Government
Power to Delegate	<i>Dog Act 1976</i> s.10AA Delegation of local government powers and duties
Power or Duty Delegated	<i>Dog Act 1976</i> s.33H(5) Local government may revoke declaration or proposal to destroy
Delegate	Chief Executive Officer
Function	1 Authority to consider and determine to either dismiss or uphold an objection to a decision to revoke [s.33H(5)] a a notice declaring a dog to be dangerous; or b a notice proposing to cause a dog to be destroyed.
Conditions	
Power to Sub Delegate	<i>Dog Act 1976</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)
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5.1.11 Determine Recoverable Expenses for Dangerous Dog Declaration

Delegator	Local Government
Power to Delegate	<i>Dog Act 1976</i> s.10AA Delegation of local government powers and duties
Power or Duty Delegated	<i>Dog Act 1976</i> s.33M(1)(a) Local Government expenses to be recoverable
Delegate	Chief Executive Officer
Function	1 Authority to determine the reasonable charge to be paid by an owner at the time of payment of the registration fee under s.15, up to the maximum amount prescribed, having regard to expenses incurred by the Local Government in making inquiries, investigations and inspections concerning the behaviour of a dog declared to be dangerous [s.33H(5)].
Conditions	
Power to Sub Delegate	<i>Dog Act 1976</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)
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6 Food Act 2008 Delegations

Note that any references to CEO in the Food Act 2008 mean the CEO of the Department of Health. Therefore, no powers or duties are assigned to the CEO of a Local Government within this Act.

6.1 Council to CEO

6.1.1 Determine Compensation

Not Required at this stage at this stage

6.1.2 Prohibition Orders and Certificates of Clearance

Delegator	Local Government
Power to Delegate	<i>Food Act 2008</i> s.118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it (3) Delegation subject to conditions [s.119] and guidelines adopted [s.120] (4) Sub-delegation permissible only if expressly provided in regulations
Power or Duty Delegated	<i>Food Act 2008</i> s.65(1) Prohibition orders s.66 Certificate of clearance to be given in certain circumstances s.67(4) Request for re-inspection
Delegate	Chief Executive Officer, Environmental Health Officer
Function	<ol style="list-style-type: none"> 1 Authority to serve a prohibition order on the proprietor of a food business in accordance with s.65 of the Food Act 2008 [s.65(1)]. 2 Authority to give a certificate of clearance, where inspection demonstrates compliance with a prohibition order and any relevant improvement notices [s.66]. 3 Authority to give written notice to proprietor of a food business on whom a prohibition order has been served of the decision not to give a certificate of clearance after an inspection [s.67(4)].
Conditions	
Power to Sub Delegate	NIL – Food Regulations 2009 do not provide for sub-delegation.

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6.1.3 Food Business Registrations

Delegator	Local Government
Power to Delegate	<i>Food Act 2008</i> s.118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it (3) Delegation subject to conditions [s.119] and guidelines adopted [s.120] (4) Sub-delegation permissible only if expressly provided in regulations
Power or Duty Delegated	<i>Food Act 2008</i> s.110(1) and (5) Registration of food business s.112 Variation of conditions or cancellation of registration of food businesses
Delegate	Chief Executive Officer, Environmental Health Officer
Function	1 Authority to consider applications and determine registration of a food business and grant the application with or without conditions or refuse the registration [s.110(1) and (5)]. 2 Authority to vary the conditions or cancel the registration of a food business [s.112].
Conditions	a In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time, including but not limited to i Food Act 2008 Regulatory Guideline No.1 Introduction of Regulatory Food Safety Auditing in WA ii Food Unit Fact Sheet 8 – Guide to Regulatory Guideline No.1 iii WA Priority Classification System iv Verification of Food Safety Program Guideline
Power to Sub Delegate	NIL – Food Regulations 2009 do not provide for sub-delegation.

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6.1.4 Appoint Authorised Officers and Designated Officers

Delegator	Local Government
Power to Delegate	<i>Food Act 2008</i> s.118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it (3) Delegation subject to conditions [s.119] and guidelines adopted [s.120] (4) Sub-delegation permissible only if expressly provided in regulations
Power or Duty Delegated	<i>Food Act 2008</i> s.122(1) Appointment of authorised officers s.126(6), (7) and (13) Infringement Officers
Delegate	Chief Executive Officer, Environmental Health Officer
Function	<ol style="list-style-type: none"> 1 Authority to appoint a person to be an authorised officer for the purposes of the Food Act 2008 [s.122(2)]. 2 Authority to appoint an Authorised Officer appointed under s.122(2) of this Act or the s.24(1) of the <i>Public Health Act 2016</i>, to be a Designated Officer for the purposes of issuing Infringement Notices under the <i>Food Act 2008</i> [s.126(13)]. 3 Authority to appoint an Authorised Officer to be a Designated Officer (who is prohibited by s.126(13) from also being a Designated Officer for the purpose of issuing infringements), for the purpose of extending the time for payment of modified penalties [s.126(6)] and determining withdrawal of an infringement notice [s.126(7)].
Conditions	<ol style="list-style-type: none"> a In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time, including but not limited to <ol style="list-style-type: none"> i Appointment of Authorised Officers as Meat Inspectors ii Appointment of Authorised Officers iii Appointment of Authorised Officers – Designated Officers only iv Appointment of Authorised Officers – Appointment of persons to assist with the discharge of duties of an Authorised Officer
Power to Sub Delegate	NIL – Food Regulations 2009 do not provide for sub-delegation.

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6.1.5 Debt Recovery and Prosecutions

Delegator	Local Government
Power to Delegate	<i>Food Act 2008</i> s.118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it (3) Delegation subject to conditions [s.119] and guidelines adopted [s.120] (4) Sub-delegation permissible only if expressly provided in regulations
Power or Duty Delegated	<i>Food Act 2008</i> s.54 Cost of destruction or disposal of forfeited item s.125 Institution of proceedings
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to recover costs incurred in connection with the lawful destruction or disposal of an item (seized) including any storage costs [s.54(1)] and the costs of any subsequent proceedings in a court of competent jurisdiction [s.54(3). 2 Authority to institute proceedings for an offence under the Food Act 2008 [s.125].
Conditions	a In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time.
Power to Sub Delegate	NIL – Food Regulations 2009 do not provide for sub-delegation.

Version Control

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6.1.6 Abattoir Inspections and Fees

Not Required at this stage

6.1.7 Food Businesses List – Public Access

Delegator	Local Government
Power to Delegate	<i>Food Act 2008</i> s.118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it (3) Delegation subject to conditions [s.119] and guidelines adopted [s.120] (4) Sub-delegation permissible only if expressly provided in regulations
Power or Duty Delegated	<i>Food Act 2008</i> r.51 Enforcement agency may make list of food
Delegate	Chief Executive Officer, Environmental Health Officer
Function	1 Authority to decide to make a list of food businesses maintained under s.115(a) or (b) publicly available [r.51].
Conditions	a In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time.
Power to Sub Delegate	NIL – Food Regulations 2009 do not provide for sub-delegation.

Version Control

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Item

7 Graffiti Vandalism Act 2016 Delegations

7.1 Council to CEO

7.1.1 Give Notice Requiring Obliteration of Graffiti

Not Required at this stage

7.1.2 Notices – Deal with Objections and Give Effect to Notices

Not Required at this stage

7.1.3 Obliterate Graffiti on Private Property

Not Required at this stage

7.1.4 Powers of Entry

Delegator	Local Government
Express Power to Delegate	<i>Graffiti Vandalism Act 2016:</i> s.16 Delegation by local government
Express Power or Duty Delegated	<i>Graffiti Vandalism Act 2016:</i> s.28 Notice of entry s.29 Entry under warrant
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Authority to give notice of an intended entry to the owner or occupier of land, premises or thing, specifying the purpose for which entry is required [s.28]. 2 Authority to obtain a warrant to enable entry onto any land, premises or thing for the purposes of this Act [s.29].
Council Conditions on this Delegation	
Express Power to Sub-Delegate	<i>Graffiti Vandalism Act 2016:</i> s.17 Delegation by CEO of local government
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

1 22 February 2024 Item

8 Public Health Act 2016 Delegations

8.1 Council to CEO

8.1.1 Appoint Authorised Officer or Approved Officer (Asbestos Regs)

Delegator	Local Government
Power to Delegate	<i>Health (Asbestos) Regulations 1992</i> r.15D(7) Infringement Notices
Power or Duty Delegated	<i>Health (Asbestos) Regulations 1992</i> r.15D(5) Infringement Notices
Delegate	Chief Executive Officer, Environmental Health Officer
Function	1. Authority to appoint a person or classes of persons as an authorised officer or approved officer for the purposes of the <i>Criminal Procedure Act 2004</i> Part 2 [r.15D(5)].
Conditions	
Power to Sub Delegate	Nil – the <i>Health (Asbestos) Regulations 1992</i> do not provide a power to subdelegate.

Version Control

24 March 2014	<i>Item 18.1 – general delegation</i>
15 May 2015	<i>Item 18.1 - general delegation</i>
26 May 2016	<i>Item 18.1 - general delegation</i>
22 June 2017	<i>Item 18.1 - general delegation</i>
28 June 2018	<i>Item 21.1 - general delegation</i>
23 May 2019	<i>Item 18.4 - general delegation</i>
22 February 2024	<i>Item</i>

8.1.2 Enforcement Agency Reports to the Chief Health Officer

Delegator	Enforcement Agency (means Local Government vide s.4 definition)
Power to Delegate	<i>Public Health Act 2016</i> s.21 Enforcement agency may delegate
Power or Duty Delegated	<i>Public Health Act 2016</i> s.22 Reports by and about enforcement agencies
Delegate	Chief Executive Officer, Environmental Health Officer
Function	<ol style="list-style-type: none"> 1 Authority to prepare and provide to the Chief Health Officer, the Local Government's report on the performance of its functions under this Act and the performance of functions by persons employed or engaged by the Shire [s.22(1)] 2 Authority to prepare and provide to the Chief Health Officer, a report detailing any proceedings for an offence under this Act [s.22(2)].
Conditions	
Power to Sub Delegate	Nil – Unless a Regulation enacted under the Public Health Act 2016, specifically authorises a delegated power or duty of an enforcement agency to be further delegated [s.21(4)].

Version Control

24 March 2014	<i>Item 18.1 – general delegation</i>
15 May 2015	<i>Item 18.1 - general delegation</i>
26 May 2016	<i>Item 18.1 - general delegation</i>
22 June 2017	<i>Item 18.1 - general delegation</i>
28 June 2018	<i>Item 21.1 - general delegation</i>
23 May 2019	<i>Item 18.4 - general delegation</i>
22 February 2024	<i>Item</i>

8.1.3 Designate Authorised Officers

Delegator	Enforcement Agency (means Local Government vide s.4 definition)
Power to Delegate	<i>Public Health Act 2016</i> s.21 Enforcement agency may delegate
Power or Duty Delegated	<i>Public Health Act 2016</i> s.24(1) and (3) Designation of authorised officers
Delegate	Chief Executive Officer, Environmental Health Officer
Function	<ol style="list-style-type: none"> 1 Authority to designate a person or class of persons as authorised officers for the purposes of <ol style="list-style-type: none"> a The Public Health Act 2016 or other specified Act b Specified provisions of the Public Health Act 2016 or other specified Act c Provisions of the Public Health Act 2016 or another specified Act, other than the specified provisions of that Act. 2 Including <ol style="list-style-type: none"> a an environmental health officer or environmental health officers as a class; OR b a person who is not an environmental health officer or a class of persons who are not environmental health officers, OR c a mixture of the two. [s.24(1) and (3)].
Conditions	
Power to Sub Delegate	Nil – Unless a Regulation enacted under the Public Health Act 2016, specifically authorises a delegated power or duty of an enforcement agency to be further delegated [s.21(4)].

Version Control

24 March 2014	<i>Item 18.1 – general delegation</i>
15 May 2015	<i>Item 18.1 - general delegation</i>
26 May 2016	<i>Item 18.1 - general delegation</i>
22 June 2017	<i>Item 18.1 - general delegation</i>
28 June 2018	<i>Item 21.1 - general delegation</i>
23 May 2019	<i>Item 18.4 - general delegation</i>
22 February 2024	<i>Item</i>

8.1.4 Dealing with Seized Items

Delegator	Enforcement Agency (means Local Government vide s.4 definition)
Power to Delegate	<i>Public Health Act 2016</i> s.21 Enforcement agency may delegate
Power or Duty Delegated	<i>Public Health Act 2016</i> s.260 Return of seized item s.262 Cost of destruction or disposal of forfeited items s.263 Return of forfeited items s.264 Compensation
Delegate	Chief Executive Officer, Environmental Health Officer
Function	<ol style="list-style-type: none"> 1 Authority to determine if no contravention of the Public Health Act 2016 has occurred and return seized items or forfeited items to the person from whom the items were seized or to any other person who is determined to be entitled to it [s.260 and 263]. 2 Authority to recover the cost of destruction or disposal of forfeited items [s.262]. 3 Authority, in response to an application for compensation, to determine compensation that is just and reasonable in relation to any item seized under Part 16 if there has been no contravention of the Act and the item cannot be returned or has in consequence of the seizure depreciated in value [s.264].
Conditions	
Power to Sub Delegate	Nil – Unless a Regulation enacted under the Public Health Act 2016, specifically authorises a delegated power or duty of an enforcement agency to be further delegated [s.21(4)].

Version Control

24 March 2014	<i>Item 18.1 – general delegation</i>
15 May 2015	<i>Item 18.1 - general delegation</i>
26 May 2016	<i>Item 18.1 - general delegation</i>
22 June 2017	<i>Item 18.1 - general delegation</i>
28 June 2018	<i>Item 21.1 - general delegation</i>
23 May 2019	<i>Item 18.4 - general delegation</i>
22 February 2024	<i>Item</i>

8.1.5 Appoint Designated Officer – Information Sharing

Delegator	Enforcement Agency (means Local Government vide s.4 definition)
Power to Delegate	<i>Public Health Act 2016</i> s.21 Enforcement agency may delegate
Power or Duty Delegated	<i>Public Health Act 2016</i> s.299 Information Sharing
Delegate	Chief Executive Officer, Environmental Health Officer
Function	1. Authority, to appoint Designated Officer/s for the purposes of s.299 [s.299(1)].
Conditions	
Power to Sub Delegate	Nil – Unless a Regulation enacted under the Public Health Act 2016, specifically authorises a delegated power or duty of an enforcement agency to be further delegated [s.21(4)].

Version Control

24 March 2014	<i>Item 18.1 – general delegation</i>
15 May 2015	<i>Item 18.1 - general delegation</i>
26 May 2016	<i>Item 18.1 - general delegation</i>
22 June 2017	<i>Item 18.1 - general delegation</i>
28 June 2018	<i>Item 21.1 - general delegation</i>
23 May 2019	<i>Item 18.4 - general delegation</i>
22 February 2024	<i>Item</i>

9 Planning and Development Act 2005 Delegations

9.1 Council to CEO

9.1.1 Illegal Development

Delegator	Local Government
Power to Delegate	<i>Local Government Act 1995</i> s.5.42(b) Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Power or Duty Delegated	<i>Planning and Development Act 2005</i> Section 214(2), (3) and (5)
Delegate	Chief Executive Officer
Function	<ol style="list-style-type: none"> 1 Give a written direction to the owner or any other person undertaking an unauthorised development to stop, and not recommence, the development or that part of the development that is undertaken in contravention of the planning scheme, interim development order or planning control area requirements; 2 Give a written direction to the owner or any other person who undertook an unauthorised development 3 to remove, pull down, take up, or alter the development; and 4 to restore the land as nearly as practicable to its condition immediately before the development started, to the satisfaction of the responsible authority. 5 3Give a written direction to the person whose duty it is to execute work to execute that work where it appears that delay in the execution of the work to be executed under a planning scheme or interim development order would prejudice the effective operation of the planning scheme or interim development order.
Conditions	
Power to Sub Delegate	<i>Local Government Act 1995</i> s.5.44 CEO may delegate some powers and duties to other employees
Sub Delegates <i>Appointed by the CEO</i>	

Version Control

22 February 2024

Item

10 Statutory Authorisations & Delegations to Local Government from State Government Entities

10.1 Environmental Protection Act 1986

10.1.1 Noise Control – Environmental Protection Notices [Reg.65(1)]

Published by:
Environment

GOVERNMENT GAZETTE
Western Australia
[Previous](#) [Close](#) [Next](#)

No. 47. 19-Mar-2004
Page: 919 [Pdf](#) - 476kb

EV401

ENVIRONMENTAL PROTECTION ACT 1986

Section 20

Delegation No. 52

Pursuant to section 20 of the *Environmental Protection Act 1986*, the Chief Executive Officer hereby delegates as follows—

Powers and duties delegated—

All the powers and duties of the Chief Executive Officer, where any noise is being or is likely to be emitted from any premises not being premises licensed under the Act, to serve an environmental protection notice under section 65(1) in respect of those premises, and where an environmental protection notice is so served in such a case, all the powers and duties of the Chief Executive Officer under Part V of the Act in respect of that environmental protection notice.

Persons to whom delegation made—

This delegation is made to any person for the time being holding or acting in the office of Chief Executive Officer under the *Local Government Act 1995*.

Pursuant to section 59(1)(e) of the *Interpretations Act 1984*, Delegation No. 32, dated 4 February 2000 is hereby revoked.

Dated this 9th day of January 2004.

Approved—

FERDINAND TROMP, A/Chief Executive Officer.

Dr JUDY EDWARDS MLA, Minister for the Environment.

10.1.2 Noise Management Plans – Keeping Log Books, Noise Control Notices, Calibration and Approval of Non-Complying Events

Published by:
Environment

GOVERNMENT GAZETTE
Western Australia
[Previous](#) [Close](#) [Next](#)

No. 232. 20-Dec-2013
Page: 6282 [Pdf](#) - 3Mb

EV402

ENVIRONMENTAL PROTECTION ACT 1986

Delegation No. 112

I, Jason Banks, in my capacity as Acting Chief Executive Officer of the Department of Environment Regulation responsible for the administration of the *Environmental Protection Act 1986* ("the Act"), and pursuant to section 20 of the Act, hereby delegate to any person for the time being holding or acting in the office of a Chief Executive Officer under the *Local Government Act 1995*, my powers and duties under the *Environmental Protection (Noise) Regulations 1997*, other than this power of delegation, in relation to--

- (a) waste collection and other works--noise management plans relating to specified works under regulation 14A or 14B;
- (b) bellringing or amplified calls to worship--the keeping of a log of bellringing or amplified calls to worship requested under regulation 15(3)(c)(vi);
- (c) community activities--noise control notices in respect of community noise under regulation 16;
- (d) motor sport venues--noise management plans in relation to motor sport venues under Part 2 Division 3;
- (e) shooting venues--noise management plans in relation to shooting venues under Part 2 Division 4;
- (f) calibration results--requesting, under regulation 23(b), details of calibration results undertaken and obtained under Schedule 4;
- (g) sporting, cultural and entertainment events--approval of events or venues for sporting, cultural and entertainment purposes under Part 2 Division 7, subject to the following limitation--

(i) Subregulation 18(13)(b) is not delegated.

Under section 59(1)(e) of the *Interpretation Act 1984*, Delegation No. 68, gazetted 22 June 2007 is hereby revoked.

Dated the 12th day of December 2013.

JASON BANKS, Acting Chief Executive Officer.

Approved by--

JOHN DAY, Acting Minister for Environment; Heritage.

10.1.3 Noise Management Plans – Construction Sites

Published by:
Environment

GOVERNMENT GAZETTE
Western Australia
[Previous](#) [Close](#) [Next](#)

No. 71. 16-May-2014
Page: 1548 [Pdf](#) - [2Mb](#)

EV405

ENVIRONMENTAL PROTECTION ACT 1986

Delegation No. 119

I, Jason Banks, in my capacity as the Acting Chief Executive Officer of the Department responsible for the administration of the *Environmental Protection Act 1986* ("the Act"), and pursuant to section 20 of the Act, hereby delegate to the holder for the time being of the offices of--

(a) Chief Executive Officer under the *Local Government Act 1995*; and

(b) to any employee of the local government under the *Local Government Act 1995* who is appointed as an Authorised Person under section 87 of the Act,

all my powers and duties in relation to noise management plans under regulation 13 of the *Environmental Protection (Noise) Regulations 1997*, other than this power of delegation.

Under section 59(1)(e) of the *Interpretation Act 1984*, Delegation No. 111, gazetted 20 December 2013, is hereby revoked.

Dated the 1st day of May 2014.

JASON BANKS, Acting Chief Executive Officer.

10.2 Planning and Development Act 2005

10.2.1 Instrument of Authorisation – Local Government CEOs - Sign Development Applications for Crown Land as Owner

DoL FILE 1738/2002v8; 858/2001v9

PLANNING AND DEVELOPMENT ACT 2005

INSTRUMENT OF AUTHORISATION

I, **Donald Terrence Redman MLA**, Minister for Lands, a body corporate continued by section 7(1) of the *Land Administration Act 1997*, under section 267A of the *Planning and Development Act 2005*, HEREBY authorise, in respect of each local government established under the *Local Government Act 1995* and listed in Column 2 of the Schedule, the person from time to time holding or acting in the position of Chief Executive Officer of the relevant local government, to perform the powers described in Column 1 of the Schedule subject to the conditions listed in Column 3 of the Schedule.

Dated the *2nd* day of *June* 2016



HON DONALD TERRENCE REDMAN MLA
MINISTER FOR LANDS

SCHEDULE

This is the Schedule referred to in an Instrument of Authorisation relating to Development Applications under the *Planning and Development Act 2005*

Column 1

The power to sign as owner in respect of Crown land that is:

- a reserve managed by the local government pursuant to section 46 of the *Land Administration Act 1997* and the development is consistent with the reserve purpose and the development is not for a commercial purpose; or
- the land is a road of which the local government has the care, control and management under section 55(2) of the *Land Administration Act 1997* and where there is no balcony or other structure proposed to be constructed over that road unless that structure comes within the definition of a "minor encroachment" in the *Building Regulations 2012* (Regulation 45A), or is an "awning, verandah or thing" (Regulation 45B), or is a ground anchor, and where the development is consistent with the use of the land as a road.

in respect of development applications being made under or referred to in:

- (i) section 99(2) of the *Planning and Development Act 2005* in respect of development for which approval is required under a regional interim development order (as that term is defined in that Act);
- (ii) section 103(2) of the *Planning and Development Act 2005* in respect of development for which approval is required under a local interim development order (as that term is defined in that Act);
- (iii) section 115 of the *Planning and Development Act 2005* in respect of development within a planning control area (as that term is defined in that Act);
- (iv) section 122A of the *Planning and Development Act 2005* in respect of which approval is required under an improvement scheme (as that term is defined in that Act);
- (v) section 162 of the *Planning and Development Act 2005* in respect of developments for which approval is required under a planning scheme or interim development order (as those terms are defined in that Act);
- (vi) section 163 of the *Planning and Development Act 2005* in respect of development on land which is comprised within a place entered in the Register maintained by the Heritage Council under the *Heritage of Western Australia Act 1990*, or of which such a place forms part;
- (vii) section 171A of the *Planning and Development Act 2005* in respect of a prescribed development application (as that term is defined in that section of that Act).

Column 2

City of Albany
City of Armadale
Shire of Ashburton
Shire of Augusta-Margaret River
Town of Bassendean
City of Baywater
City of Belmont
Shire of Beverley
Shire of Boddington
Shire of Boyup Brook
Shire of Bridgetown-Greenbushes
Shire of Brookton
Shire of Broome
Shire of Broomehill-Tambellup
Shire of Bruce Rock
City of Bunbury
Shire of Busselton
Town of Cambridge
City of Canning
Shire of Capel
Shire of Carnamah
Shire of Carnarvon
Shire of Chapman Valley
Shire of Chittering
Shire of Christmas Island
Town of Claremont
City of Cockburn
Shire of Cocos (Keeling) Islands
Shire of Collie
Shire of Coolgardie
Shire of Coorow
Shire of Corrigin
Town of Cottesloe
Shire of Cranbrook
Shire of Cuballing
Shire of Cue
Shire of Cunderdin
Shire of Dalwallinu
Shire of Dandaragan
Shire of Dardanup
Shire of Denmark
Shire of Derby/Weir Kimberley
Shire of Donnybrook-Balingup
Shire of Doregin
Shire of Dumbleyung
Shire of Dundas
Town of East Fremantle
Shire of East Pilbara
Shire of Esperance
Shire of Exmouth
City of Fremantle
City of Greater Geraldton

Shire of Gingin
Shire of Gnowangerup
Shire of Goomalling
City of Goomalling
Shire of Halls Creek
Shire of Harvey
Shire of Irwin
Shire of Jerramungup
City of Joondalup
Shire of Kalamunda
City of Kalbarrie-Boulder
Shire of Katanning
Shire of Kellerberrin
Shire of Kent
Shire of Kojonup
Shire of Kondinin
Shire of Koorda
Shire of Kulin
City of Kwinana
Shire of Lake Grace
Shire of Laverton
Shire of Leonora
City of Mandurah
Shire of Manjimup
Shire of Manikahama
City of Melville
Shire of Menzies
Shire of Merredin
Shire of Mingenew
Shire of Moora
Shire of Morawa
Town of Mosman Park
Shire of Mount Magnet
Shire of Mt Marshall
Shire of Mukinbudin
Shire of Mundaring
Shire of Murchison
Shire of Murray

Column 3

In accordance with and subject to approved Government Land policies.

Any signature subject to the following endorsement:
Signed only as acknowledgement that a development application is being made in respect of a proposal that includes Crown land, Crown reserves under management for the purpose, or a road and to permit this application to be assessed under the appropriate provision of the *Planning and Development Act 2005* (including any planning scheme).
The signature does not represent approval or consent for planning purposes. Further, in the event that development approval is granted for the proposal, the above signature should not be taken as an acknowledgement of or consent to the commencement or carrying out of the proposed development or to any modification of the tenure or reservation classification of the Crown land component.

Shire of Nannup
Shire of Narembeen
Shire of Narrogin
Town of Narrogin
City of Nedlands
Shire of Nganyadjarrku
Shire of Northam
Shire of Northampton
Shire of Nungarin
Shire of Peppermint Grove
Shire of Perenjori
City of Perth
Shire of Pingelly
Shire of Plantagenet
Town of Port Hedland
Shire of Qualtrading
Shire of Ravensthorpe
City of Rockingham
Shire of Roebourne
Shire of Sandstone
Shire of Serpentine Jarrahdale
Shire of Shark Bay
City of South Perth
City of Stirling
City of Subiaco
City of Swan

Shire of Tammin
Shire of Three Springs
Shire of Toodyay
Shire of Trayning
Shire of Upper Gascoyne
Town of Victoria Park
Shire of Victoria Plains
Town of Vincent
Shire of Wagin
Shire of Wandering
City of Wanneroo
Shire of Waroona
Shire of West Arthur
Shire of Westonia
Shire of Wickiepin
Shire of Williams
Shire of Wiluna
Shire of Wongan-Ballidu
Shire of Woodanilling
Shire of Wyalkatchem
Shire of Wyndham-East Kimberley
Shire of Yalgoo
Shire of Yilgarn
Shire of York



HON DONALD TERRENCE REDMAN MLA
MINISTER FOR LANDS

2nd day of June 2016

**AMENDMENT TO DELEGATION 2014/01
GOVERNMENT GAZETTE, Tuesday, 22 August 2017, No.165**

WALGA Note The below gazettal amends the above delegation and the two must be read in conjunction.

PL404

**PLANNING AND DEVELOPMENT ACT 2005
AMENDMENT TO INSTRUMENT OF DELEGATION 2014/01
Powers of Local Governments (GBRS)**

Amendment to the Instrument of Delegation to local governments of certain powers and functions of the Western Australian Planning Commission relating to the Greater Bunbury Region Scheme as gazetted on 9 May 2014.

Preamble

Unless exempted by clause 25 and 26, under clause 24 of the Greater Bunbury Region Scheme (GBRS), on reserved land, a person must not commence or carry out development unless that person has planning approval. Development on zoned land requires planning approval if it is of a kind or class set out in a resolution of the Western Australian Planning Commission (WAPC) under clause 27 of the GBRS. Parts 7 and 8 of the GBRS sets out the requirements, procedures and functions of the WAPC in relation to the determination of applications for planning approval.

Under section 16 of the *Planning and Development Act 2005* (the Act) the WAPC may, by resolution published in the *Government Gazette*, delegate any function to a local government, a committee established under the *Local Government Act 1995* or an employee of a local government.

In accordance with section 16(4) of the Act, a reference in this instrument to a function or a power of the WAPC includes and extends to, without limitation or restriction, any of the powers, privileges, authorities, discretions, duties and responsibilities vested in or conferred upon the WAPC by the Act or any other written law as the case requires.

Resolution under s 16 of the Act (delegation)

On 24 May 2017, pursuant to section 16 of the Act, the WAPC Resolved—

- A. To amend its delegation of powers and functions to local governments in the Instrument of Delegation DEL 2014/01 Powers of local governments (GBRS) published in the *Government Gazette* on 9 May 2014 (pages 1420-1425) by replacing all references to "Strategic Agricultural Resource Policy" with "Priority Agricultural Land Policy".

KERRINE BLENKINSOP, Secretary,
Western Australian Planning Commission.

10.3 Main Roads Act 1930

10.3.1 Traffic Management - Events on Roads

A list of local governments authorised for Traffic Management for Events can be found on the Main Roads WA website [here](#)

WESTERN AUSTRALIA
ROAD TRAFFIC CODE 2000
REGULATION 297(2)
INSTRUMENT OF AUTHORISATION

RELATING TO
TRAFFIC MANAGEMENT FOR EVENTS

Pursuant to Regulation 297(2) of the *Road Traffic Code 2000* the Commissioner of Main Roads ("the Commissioner") hereby authorises (Insert name of Local Government) (Authorised Body) by itself, its employees, consultants, agents and contractors (together "Representatives") to, from the date indicated below, erect, establish, display, alter or take down such road signs of whatsoever type or class (except for permanent traffic control signals) as may be required for the purpose and duration of any:

- i) "event" subject to an order from the Commissioner of Police pursuant to Part VA of the *Road Traffic Act 1974*;
- ii) race meeting or speed test for which the Minister referred to in section 83 of the *Road Traffic Act 1974* has, under that provision, temporarily suspended the operation of any provisions of the *Road Traffic Act 1974* or regulations made under that Act; or
- iii) public meeting or procession the subject of a permit granted by the Commissioner of Police under the *Public Order in Streets Act 1984*;

or as may be required for the purpose of controlling traffic on a road adjacent to, or in the vicinity of, any event or organised activity approved by the Authorised Body under its local laws, on a road (other than a main road or highway) within its jurisdiction, SUBJECT ALWAYS to the following terms and conditions:

- (a) the Authorised Body shall at all times observe, perform and comply with the provisions of the "Traffic Management for Events Code of Practice" (as amended or replaced from time to time in consultation with the Traffic Management for Events Advisory Group) issued by Main Roads Western Australia ("the Code") referring to the version which is current at the time of the event, a copy of which can be obtained from Main Roads Western Australia from www.mainroads.wa.gov.au or by contacting Main Roads by phone;
- (b) the Authorised Body shall develop and implement procedures that will satisfy the Commissioner that traffic management implemented by the Authorised Body, its employees, agents and contractors will in all respects conform to and comply with the requirements of the Code; and
- (c) the Authorised Body shall ensure that its Representatives comply with the terms and conditions identified above at paragraphs (a) and (b) as if they were named in those paragraphs in place of the Authorised Body.

By executing and returning the acknowledgment at the foot of this authorisation, the Authorised Body agrees to observe, perform and comply with the above terms and conditions.

The powers in this Instrument of Authorisation do not change or replace:

- 1) any prior Instrument of Authorisation from the Commissioner of Main Roads for the purposes of undertaking traffic management for works on roads; and
- 2) any powers and responsibilities of a local government provided in regulation 9 of the *Road Traffic (Events on Roads) Regulations 1991*.

Dated:

**THE COMMON SEAL OF THE
COMMISSIONER OF MAIN ROADS**

WAS AFFIXED BY

COMMISSIONER OF MAIN ROADS

FOR THE TIME BEING IN THE
PRESENCE OF:

Signature of Witness

Name of Witness (please print)

ACKNOWLEDGMENT BY AUTHORISED BODY

.....(*Insert name of Local Government*)..... agrees to unconditionally observe,
perform and be bound by the above conditions.

THE COMMON SEAL of

[Insert name of Local Government]

Was hereunto affixed pursuant to a
resolution of the Council in the
presence of:

Signature of Chief Executive Officer

Signature of Witness

Name of Witness (please print)

10.3.2 Traffic Management – Road Works

A list of Local Governments authorised for the purposes of Road Traffic Code 2000 r.297(2) are available on Main Roads WA website [here](#)

**WESTERN AUSTRALIA
ROAD TRAFFIC CODE 2000
REGULATION 297(2)
INSTRUMENT OF AUTHORISATION**

Pursuant to Regulation 297(2) of the Road Traffic Code 2000 the Commissioner of Main Roads ("the Commissioner") hereby authorises
("Authorised Body") by itself, its employees, consultants, agents and contractors
(together "Representatives") to, from the date indicated below, erect, establish, display,
alter or take down such traffic signs and traffic control devices of whatsoever type or
class (except for permanent traffic control signals) as may be required for the purpose
and duration of any works, survey or inspection, associated with the construction,
maintenance or repair on a road (other than a main road or highway), any adjoining land
or any portion thereof within its jurisdiction, SUBJECT ALWAYS to the following terms
and conditions:

- (a) the Authorised Body shall at all times observe, perform and comply with the provisions of the "Traffic Management for Works on Roads Code of Practice" (as amended or replaced from time to time in consultation with the Traffic Management for Roadworks Advisory Group) issued by Main Roads Western Australia ("the Code") referring to the version which is current at the time of the relevant works, a copy of which can be obtained from Main Roads Western Australia from www.mainroads.wa.gov.au or by contacting Main Roads by phone;
- (b) the Authorised Body shall develop and implement procedures that will satisfy the Commissioner that traffic management implemented by the Authorised Body, its employees, agents and contractors will in all respects conform to and comply with the requirements of the Code; and
- (c) the Authorised Body shall ensure that its Representatives comply with the terms and conditions identified above at paragraphs (a) and (b) as if they were named in those paragraphs in place of the Authorised Body.

By executing and returning the acknowledgment at the foot of this authorisation, the Authorised Body agrees to observe, perform and comply with the above terms and conditions.

This Instrument of Authorisation replaces any prior Instrument of Authorisation under Regulation 297(2) of the Road Traffic Code 2000 between the Commissioner and the Authorised Body. The Commissioner's delegation dated 17 July 1975 to a number of Local Governments outside the Perth metropolitan area, is not affected by this Instrument of Authorisation except that this Instrument of Authorisation prevails wherever roadworks are concerned. That 1975 delegation was made under Regulation 301 of the Road Traffic Code 1975 and related to non-regulatory signage.

Dated:

THE COMMON SEAL OF THE)
COMMISSIONER OF MAIN ROADS)
WAS AFFIXED BY)
)
)
COMMISSIONER OF MAIN ROADS)
FOR THE TIME BEING IN THE PRESENCE OF:)

Signature of Witness

Name of Witness

ACKNOWLEDGMENT BY AUTHORISED BODY

..... agrees to observe, perform and be
bound by the above conditions.

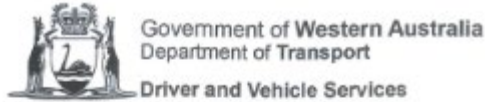
THE COMMON SEAL OF THE)
)
.....)
WAS AFFIXED PURSUANT TO A RESOLUTION)
OF THE COUNCIL IN THE PRESENCE OF)

Chief Executive Officer

Witness

10.4 Road Traffic (Vehicles) Act 2012

10.4.1 Approval for Certain Local Government Vehicles as Special Use Vehicles



ROAD TRAFFIC (VEHICLES) ACT 2012

Road Traffic (Vehicles) Regulations 2014

RTVR-2017-202046

APPROVAL UNDER REGULATION 327(4)(f) FOR CERTAIN LOCAL GOVERNMENT VEHICLES AS SPECIAL USE VEHICLES

Pursuant to the *Road Traffic (Vehicles) Regulations 2014* (the *Regulations*), I, Christopher Davers, Assistant Director Strategy and Policy, Driver and Vehicle Services, Department of Transport, and delegate of the Chief Executive Officer of the Department of Transport by way of a delegation instrument dated 7 August 2017, hereby approve vehicles owned by a local government and ordinarily used by persons authorised or appointed by that local government to perform functions on its behalf under:

- (a) the *Local Government Act 1995*;
- (b) regulations made under the *Local Government Act 1995*;
- (c) a local law;
- (d) any other legislation empowering a local government to authorise or appoint persons to perform functions on the behalf of the local government (including but not limited to the *Dog Act 1976*); or
- (e) any combination of the above paragraphs (a) to (d);

as special use vehicles for the purposes of paragraph "f" of the definition of "special use vehicle" in regulation 327(4) of the *Regulations*, with the effect that those vehicles may be fitted with one or more yellow flashing lights under regulation 327(3)(b) of the *Regulations*, subject to the following conditions:

CONDITIONS

1. Those lights must emit rotating, flashing yellow coloured light(s) and must not be a strobe light.
2. At least one flashing light shall be mounted on top of the vehicle and when lit, shall be visible in normal daylight up to a distance of not less than 200 metres to vehicles approaching from any direction.
3. No part of the lens of the flashing lights is visible either directly or indirectly to the driver when seated in the normal driving position.
4. If more than one flashing light is fitted, they must be placed symmetrically about the centre line of the vehicle or combination of vehicles.
5. An on/off switch for the flashing lights must be installed so as to be easily operated from the driver's seat.
6. Any additional equipment fitted to the vehicle must not interfere with the overall safe operation of the vehicle.
7. Any vehicle fitted with flashing lights for the purposes of this approval must:



Government of **Western Australia**
Department of **Transport**

Driver and Vehicle Services

- (a) have words clearly set out on the sides of the vehicle which state the name of the local government in question together with the words "Ranger", "Ranger Services", or words to similar unambiguous effect; and
- (b) where the vehicle is a station wagon or van, have the words "Ranger", "Ranger Services", or words to similar unambiguous effect clearly set out on the back of the vehicle.

This condition 7 is not intended to prevent the use of additional words on the vehicle.

A handwritten signature in blue ink, appearing to read 'Christopher Davers', written over a horizontal line.

Christopher Davers
Assistant Director, Strategy and Policy
Driver and Vehicle Services
Department of Transport

Dated the 5th day of September 2017



SHIRE OF MURCHISON

DELEGATED AUTHORITY

REGISTER

Chief Executive Officer
Adopted by Council 20th May 2016 Item 16 Reviewed by Council 18th November 2016 Full Review by Council 22nd June 2017 Full Review by Council 28th June 2018 Item 16 Reviewed by Council 28th February 2019 Full Review by Council 23 May 2019

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REGISTER OF DELEGATIONS

The Delegations of Authority contained in this manual are made to the Chief Executive Officer pursuant to section 5.42 and 5.43 of the *Local Government Act 1995* (the Act) and to Committees pursuant to section 5.16, 5.17 and 5.18. Where listed some of these functions are delegated by the Chief Executive Officer to Shire of Murchison employees pursuant to section 5.44 of the Act. All delegations made by Council must be by **Absolute Majority** decision.

The Act provides that the following are decisions that cannot be delegated to the Chief Executive Officer:

- ✚ Any power or duty that requires a decision of an absolute majority or 75% majority of the local government,
- ✚ Accepting a tender that exceeds an amount set by the local government,
- ✚ Appointing an auditor,
- ✚ Acquiring or disposing of property valued at an amount higher than that determined by the local government,
- ✚ Any of the local government's powers under section 5.98, 5.98A, 5.99, 5.99A and 5.100 of the Act,
- ✚ Borrowing money on behalf of the local government,
- ✚ Hearing or determining an objection of a kind referred to in section 9.5,
- ✚ The power under section 9.49A (4) to authorise a person to sign documents on behalf of the local government,
- ✚ Any power or duty that requires the approval of the Minister or the Governor, or
- ✚ Such other duties or powers that may be prescribed by the Act.

The Act allows for the Chief Executive Officer to delegate any of their powers to another employee – this must be done in writing. These powers cannot, however, be further sub-delegated. The Act also allows the delegator to place conditions on any delegations if required.

A register of delegations (being this document) is to be kept and reviewed at least once every financial year.

If a person is exercising a power or duty that they have been delegated, the Act requires them to keep records relating to the exercise of the power or discharge of the duty. The written record is to contain:

- ✚ How and when the person exercised the power or discharged the duty; and
- ✚ The person or classes of person, other than council or committee members or employees of the local government, directly affected by the exercise of the power or discharge of the duty.

Each instrument of delegation in this register describes the function being delegated and the relevant statutory reference which is the source of power for the exercise of the function. Also included is a reference to related documents such as policies of Council, which may provide guidance in the exercise of the delegation.

In accordance with the Act this delegations register will be reviewed on an annual basis.

DOCUMENT REVIEW

[illegible]

1. Payments from the Municipal Fund and Trust Fund

Function to be performed:	Where a local government has delegated to the Chief Executive Officer the exercise of its power to make payments from the municipal fund or the trust fund, each payment from the municipal fund or the trust fund is to be noted on a list compiled for each month which is to be presented to the next ordinary meeting of Council.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Deputy chief Executive Officer, Finance Officer
Delegation:	The Chief Executive Officer is delegated the power to make payments from the municipal fund or the trust fund, pursuant to the <i>Local Government (Financial Management) Regulations 1996</i> , Regulation 12(1) .
Conditions	Subject to the requirements of the <i>Local Government (Financial Management) Regulations 1996</i> , Regulation 13 . As per the requirements of the <i>Local Government (Financial Management) Regulations 1996</i> , Regulation 13 .
Statutory reference	<i>Local Government (Financial Management) Regulations 1996</i> , Regulation 12(1)(a) .

2. Power to Invest

Function to be performed:	Subject to the regulations, money held in the municipal fund or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested in accordance with the <i>Trustees Act 1962</i> , Part III.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Deputy Chief Executive Officer
Delegation:	The Chief Executive Officer is delegated the power to invest money and establish investment internal control procedures, pursuant to the <i>Local Government Act 1995</i> , Section 6.14 and <i>Local Government (Financial Management) Regulation 1996</i> , Regulation 19.
Conditions:	Subject to Council Policy No. 5.2 " <i>Investments & Borrowing</i> ".
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.14(1) ; and <i>Local Government (Financial Management) Regulation 1996</i> , Regulation 19 .

3. Use of Common Seal

Function to be performed	To give permission to the President and CEO to affix the Common Seal of the Shire of Murchison to relevant legal documents.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer and Shire President
Sub-delegation to:	Nil
Conditions	<ul style="list-style-type: none"> Where the document is the initial document, it must be approved by council prior to affixing the seal. Where it is a renewal or extension of an existing document and there is no significant variation in clauses or conditions the seal may be affixed without prior referral to Council. The Common Seal is to be kept in the safe.
Statutory reference	The Act does not make reference to this matter.

4. Appointment of Acting CEO

Function to be performed	The Chief Executive Officer to appoint an Acting Chief Executive Officer.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Conditions	<p>Subject to:</p> <ul style="list-style-type: none"> Appointments being no longer than 35 working days; Council Members to be advised of Acting Chief Executive Officer. The CEO must be satisfied that the person appointed as Acting CEO is suitably qualified for the position (refer to section 5.36(2)(a) of the <i>Local Government Act</i>).
Statutory reference	Local Government Act 1995; section 5.36 and section 5.41(g)

5. Appointment of Employees & Determination of an Organisational Structure

Function to be performed:	The CEO has the authority to appoint employees
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to appoint Employees and determine an Organisational Structure.
Conditions:	Subject to funding being available in the Budget
Statutory reference:	<i>Local Government Act 1995, Sections 5.36 and 5.41(g)</i> inclusive.

6. Appointment of Contractors & Consultants

Function to be performed:	The Chief Executive Officer to appoint consultants and Contractors to enable the proper administration of the Shire's business and operations.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to appoint consultants and contractors, including but not limited to Architects, auctioneers, engineers, planners, quantity surveyors, solicitors, surveyors, valuers, selling and leasing agents, to enable the proper administration of the Shire's business and operations.
Conditions:	Subject to: <ul style="list-style-type: none"> • funding being available in the Budget; • The value of the contract shall not exceed \$150,000. • Quotations to be obtained, in accordance with Council Purchasing Policy.
Statutory reference:	<i>Local Government Act 1995, Sections 3.1, 3.18, 5.41(d), 9.49, 9.49A, and 9.49B.</i>

7. Obtaining Legal Advice

Function to be performed:	A local government may at times require legal advice or assistance.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to obtain legal advice and assistance to enable the proper administration of the Shire's business and operations and to provide advice to the Council, as required.
Conditions:	Subject to Council Policy No 6.1 " <i>Legal Advice</i> ".
Statutory reference:	<i>Local Government Act 1995</i> , Section 5.41(a), (b) and (d) .

8. Preparation of the Annual Report

Function to be performed:	A local government is to prepare an annual report for each financial year.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to prepare an annual report for each financial year.
Conditions:	The Annual Report is to be submitted to the Council for adoption.
Statutory reference:	<i>Local Government Act 1995</i> , Section 5.53 .

9. Making Additional Payments to Employees Award

Function to be performed:	A local government can approve of payments to employees in addition to their contract or Award.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to approve of making payment to employees in addition to their contract or Award.
Conditions:	Subject to Council Policy “ <i>Gratuity and Redundancy Payments</i> ” and budget provisions.
Statutory reference:	<i>Local Government Act 1995, Sections 5.42 and 5.50.</i>

10. Write Off of Monies Owing (Not Rates or Service Charges)

Function to be performed:	A local government may waive or grant concessions in relation to any amount of money or write off any amount of money that is owed to the local government.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to waive, grant concessions or write off any amount of money owed to the Shire, pursuant to the <i>Local Government Act 1995, Section 6.12(1)</i> .
Conditions:	Subject to: <ul style="list-style-type: none"> • The debt not exceeding \$500; • The Chief Executive Officer to be a joint signatory with the Deputy Chief Executive Officer to approve any monies to be written off or waived. • The full details of the waiver, concession or write off to be recorded on the appropriate financial record.
Statutory reference:	<i>Local Government Act 1995, Section 6.12(1).</i>

11. Amending the Rate Record

Function to be performed:	A local government is required, from time to time, to amend a rate record for the current financial year to ensure that the information contained in the record is current and correct and that the record is in accordance with this Act.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Deputy Chief Executive Officer
Delegation:	The Chief Executive Officer is delegated the power to determine whether to amend the rate record for the preceding five years, pursuant to the <i>Local Government Act 1995</i> , Section 6.39 .
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.39(2) .

12. Agreement as to Payment of Rates and Service Charges

Function to be performed:	A local government may accept payment of a rate or service charge due and payable by a person in accordance with an agreement made with the person.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Deputy Chief Executive Officer
Delegation:	The Chief Executive Officer is delegated the power to make an agreement with a person for payment of rates and service charges, pursuant to the <i>Local Government Act 1995</i> , Section 6.49 .
Conditions:	Subject to: <ul style="list-style-type: none"> the arrangements agreed to being on the basis that the total debt outstanding will be extinguished by 30 June next following. Council Policy No. 5.1 – “<i>Budgets and Rating</i>”. The full details of the determination to be recorded in the appropriate rate record.
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.49 .

13. Rates or Service Charges Recoverable in Court

Function to be performed:	If a rate or service charge remains unpaid after it becomes due and payable, the local government may recover it, as well as the costs of proceedings, if any, for that recovery, in a court of competent jurisdiction.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to determine that court action will be taken, pursuant to the <i>Local Government Act 1995</i> , Section 6.56(1) .
Conditions:	Council Policy No. 5.1 – “ <i>Budgets and Rating</i> ”.
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.56(1) .

14. Consider Objection to the Rate Record

Function to be performed:	A local government is to promptly consider any objection to the rate record and may either disallow it or allow it, wholly or in part.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to consider any objection to the rate record and may either disallow it or allow it, wholly or in part, pursuant to the <i>Local Government Act 1995</i> , Section 6.76(5) .
Conditions:	The full details of the determination to be recorded in the appropriate rate record.
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.76(5) .

15. Recovery of Debts (other than Rates or Service Charges)

Function to be performed:	If a debt (other than a rate or service charge) remains unpaid after it becomes due and payable, the local government may recover it, as well as the costs of proceedings, if any, for that recovery, in a court of competent jurisdiction.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Deputy Chief Executive Officer
Delegation:	The Chief Executive Officer is delegated the power to take action to recover any outstanding debts pursuant to the <i>Local Government Act 1995</i> , Section 6.10 .
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.10 ; and <i>Local Government (Financial Management) Regulations 1996</i> , Regulation 5 .

16. Signing of Requisitions and Purchase Orders

Function to be performed:	A local government can sign Requisitions and Purchase Orders.	
Delegated by:	The Shire of Murchison Council	
Delegated to:	Chief Executive Officer	
Sub-delegation to:	Deputy Chief Executive Officer	\$50,000 maximum
	Works Supervisor	\$50,000 maximum
	Technical/Project Officer	\$20,000 maximum
	Finance/Admin Officer	\$ 2,000 maximum
	Plant Mechanic	\$ 2,000 maximum
	Gardener	\$ 500 maximum
	Customer Service Officer	\$ 2,000 maximum
Delegation:	The Chief Executive Officer is delegated the power to sign Requisitions and Purchase Orders.	
Conditions:	Limit as per Signing Authority determined by the CEO. In accordance with Council “ <i>Purchasing</i> ” Policy	
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.1 ; and <i>Local Government (Financial Management) Regulations 1996</i> , Regulation 5 .	

17. Submission of Grants and Subsidy Applications

Function to be performed:	A local government can submit grant and subsidy applications.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	<ul style="list-style-type: none"> • Council's grant officer – at the request of the CEO • Council's Engineers – at the request of the CEO • Council's Accountants – at the request of the CEO • Staff as directed by the CEO
Delegation:	The Chief Executive Officer is delegated the authority to submit grant and subsidy applications.
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995, Section 3.1</i> ; and <i>Local Government (Financial Management) Regulations 1996, Regulation 5.</i>

18. Re-Allocation of Funds Within Sub-Programmes

Function to be performed:	A local government can re-allocate funds within Sub-Programmes.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the authority to re-allocate funds within Sub-Programmes.
Conditions:	<p>The funds to be reallocated are surplus to the requirements of completed projects within the sub-programme.</p> <p>The re-allocation of funds are to accommodate over expenditure variances, to ensure adequate control over funding levels within the sub-programme.</p> <p>The full details of the transaction to be recorded on the appropriate record.</p>
Statutory reference:	<i>Local Government Act 1995, Section 3.1</i> ; and <i>Local Government (Financial Management) Regulations 1996, Regulation 5.</i>

19. Negotiating Terms and Conditions for Leases and Properties

Function to be performed:	A local government can negotiate Terms and Conditions for Leases and Properties.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the authority to negotiate Terms, Conditions and Assignment of Rent for Leases and Properties.
Conditions:	Settled Terms and Conditions to be Approved by the Council as soon as practicable.
Statutory reference:	<i>Local Government Act 1995, Section 3.1.</i>

20. Representing Local Government in Court

Function to be performed:	A local government shall, in writing, appoint persons to represent the local government in court.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to appoint a person to represent the local government in court proceedings either generally or in a particular case.
Conditions:	The Authorisation is to be recorded on the Person's personnel file.
Statutory reference:	<i>Local Government Act 1995, Section 9.29 (2).</i>

21. Certifying Documents

Function to be performed:	A local government shall authorise an employee for the purpose of certifying a local law or any other document to be a true copy.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to certify a local law or any other document to be a true copy.
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995, Section 9.31.</i>

22. Liquor Control Act 1988 – Issue of Certificates Under Section 39

Function to be performed:	An application made to the licensing authority for the grant or removal of a licence, or for a change in the use or condition of any premises shall be accompanied by a certificate from the local government for the district in which the premises to which the application relates are situated, or are to be situated, unless the licensing authority otherwise determines.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to issue a certificate on behalf of the Shire of Murchison, pursuant to the <i>Liquor Control Act 1988, Section 39.</i>
Conditions:	Nil
Statutory reference:	<i>Liquor Control Act 1988, Section 39.</i>

23. Liquor Control Act 1988 – Issue of Certificates Under Section 40

Function to be performed:	An application made to the licensing authority for the grant or removal of a licence, or for a change in the use or condition of any premises shall be accompanied by a certificate from the authority responsible for planning matters in the district in which the premises to which the application relates are situated, or are to be situated, unless the licensing authority otherwise determines.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to issue a certificate on behalf of the Council, pursuant to the <i>Liquor Control Act 1988</i> , Section 40 .
Conditions:	Nil
Statutory reference:	<i>Liquor Control Act 1988</i> , Section 40 .

24. Bush Fires Act 1954 – Powers and Duties

Function to be performed:	A local government is empowered with all powers, duties and functions under the <i>Bush Fires Act 1954</i> .
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	BFB Captain
Delegation:	The Chief Executive Officer is delegated the power to perform all powers, duties and functions of the <i>Bush Fires Act 1954</i> .
Conditions:	Excludes powers and duties that are prescribed in the Act with the requirement for a resolution by the local government.
Statutory reference:	<i>Bush Fires Act 1954</i> , Section 48 .

25. Bush Fires Act 1954 – Firebreaks Around Properties

Function to be performed:	A local government can take measures for preventing a bush fire, including requesting firebreaks around properties.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	BFB Captain
Delegation:	The Chief Executive Officer is delegated the power to take measures for preventing a bush fire, including requesting firebreaks around properties.
Conditions:	Nil
Statutory reference:	<i>Bush Fires Act 1954, Section 33.</i>

26. Bushfires Act 1954 – Prohibited Burning Times

Function to be performed:	A local government can determine to vary Prohibited Burning Times, in accordance with the <i>Bush Fires Act 1954</i> , Sections 17(7) and (8) , regarding: <ul style="list-style-type: none"> • shortening, extending, suspending or reimposing a period of prohibited burning times; or • imposing a further period of prohibited burning times.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer & President jointly
Sub-delegation to:	BFB Captain
Delegation:	The Chief Executive Officer & President jointly are delegated the power to: <ul style="list-style-type: none"> • shorten, extend suspend or reimpose a period of prohibited burning times; or • impose a further period of prohibited burning times.
Conditions:	Nil
Statutory reference:	<i>Bush Fires Act 1954, Section 17(10).</i>

27. Bush Fires Act 1954 – Prosecutions and Infringement Notices

Function to be performed:	A local government can consider allegations of offences alleged to have been committed against this Act in the district of the local government and, if the delegate thinks fit, to institute and carry on proceedings in the name of the local government against any person alleged to have committed any of those offences in the district.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to institute and carry out legal proceedings for alleged offences against the <i>Bush Fires Act 1954</i> , including the power to issue an Infringement Notice.
Conditions:	Chief Executive Officer to sign any Prosecution Notices. <i>Note: s59A(3) and Bush Fires (Infringements) Regulations 1958, Reg.4(a) provide that only the Mayor or the Chief Executive Officer may withdraw an infringement notice.</i>
Statutory reference:	<i>Bush Fires Act 1954</i> , Section 59(3) Prosecution of Offences and Section 59A(1) Alternative Procedure – Infringement Notices.

28. Food Act 2008 – Appointment of Authorised Persons

Function to be performed:	A local government may, in writing, appoint persons or classes of person to be authorised for the purposes of performing particular functions in regard to the enforcement of laws.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Environmental Health Officer
Delegation:	The Chief Executive Officer is delegated the power to appoint persons or classes of person to be authorised for the purposes of performing particular functions in regard to the enforcement of the <i>Food Act 2008</i> .
Conditions:	For the purposes of section 126 (2) of the <i>Food Act 2008</i> , the Chief Executive Officer can appoint persons or classes of persons to be designated persons for the purposes of giving an infringement notice pursuant to section 126 (2) of the Act:
Statutory reference:	<i>Local Government Act 1995</i> , Section 9.10(1) . <i>Food Act 2008</i> , <i>Section 122</i> , s.126 (2).

29. Food Act 2008 – Appointment of Persons to Withdraw Infringement Notices

Function to be performed:	A local government may, in writing, appoint persons or classes of person to be authorised for the purposes of performing particular functions in regard to the enforcement of laws.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the authority to withdraw an Infringement or grant an extension of time for payment pursuant to section 126 (6), (7) & (13) of the Act.
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995, Section 9.10(1).</i> <i>Food Act 2008, S.126 (6), (7) & (13).</i>

30. Food Act 2008 – Registration of Food Businesses

Function to be performed:	A local government may, in writing, appoint persons or classes of person to be authorised for the purposes of performing particular functions in regard to the enforcement of laws.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Environmental Health Officer
Delegation:	The Chief Executive Officer is delegated the power to sign and issue any registration approvals to operate a Food Business under the <i>Food Act 2008, s.110</i> .
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995, Section 9.10(1).</i>

31. Health Act 1911 – Appointment of Deputy, Discharge of Powers and Duties

Function to be performed:	A local government may appoint and authorise any person to be its Health Act 1911 deputy to exercise and discharge all or any of the powers and functions of the local government for such time and subject to such conditions and limitations (if any) as the local government shall see fit. Such appointment shall not affect the exercise or discharge by the local government itself of any power or function.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Environmental Health Officer
Delegation:	The Chief Executive Officer is delegated the power to be its Health Act 1911 deputy to exercise and discharge all or any of the powers and functions of the local government for such time and subject to such conditions and limitations (if any) as the local government shall see fit. Such appointment shall not affect the exercise or discharge by the local government itself of any power or function.
Conditions:	The Chief Executive Officer, shall: (i) approve of all legal action and sign Prosecution Notices; and (ii) sign all Notices.
Statutory reference:	<i>Health Act 1911, Section 26.</i>

32. Approve a Demolition Permit Other Than for Buildings Classified by the National Trust and Council's Heritage Register

Function to be performed:	To grant or refuse to approve applications for a Demolition Permit.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Contract Building Surveyor
Delegation:	The CEO is delegated authority to grant or refuse a Demolition Permit other than for buildings classified by the National Trust and Council's Heritage Register, pursuant to the <i>Building Act 2011, Sections 21, 22 & 127.</i>
Conditions:	Nil
Statutory reference:	<i>Building Act 2011, Sections 21, 22 and 127.</i>

33. Issue Building Orders

Function to be performed:	A Permit Authority may make an Order (a Building Order) in respect of one or more of the following - (a) particular building work; (b) particular demolition work; (c) a particular building or incidental structure, whether completed before or after commencement day.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Contract Building Surveyor
Delegation:	The Chief Executive Officer is delegated the power to issue Building Orders for works in contravention of the Act, pursuant to the <i>Building Act 2011</i> , Sections 110, 111 and 112 .
Conditions:	1. Chief Executive Officer to sign the Building Order. 2. Subject to Sub-Section 112(2)(b) being conditional as follows; <i>"The Order to demolish, dismantle or remove a building or incidental structure that has been, or is being, built or occupied in suspected contravention of a provision of the Building Act 2011, SHALL only be issued where the building is assessed to be in a state that is dangerous and which cannot be easily rectified"</i> .
Statutory reference:	<i>Building Act 2011</i> , Sections 110, 111 and 112 .

34. Disturbing Local Government Land or Anything on It

Function to be performed:	A person who, without lawful authority interferes with the soil of, or anything on, land that is local government property; or takes anything from land that is local government property, commits an offence.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Works Supervisor
Delegation:	The Chief Executive Officer is delegated the power to interfere with soil or take anything from local government land, pursuant to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 5(1) and Schedule 3.1, Division 2, Item 2 and <i>Local Government Act 1995</i> , Section 3.25(1)(b) .
Conditions:	Nil
Statutory reference:	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 5(1) .

35. Performing Particular Things on Land which is not Local Government Property

Function to be performed:	A local government may perform its general functions of the things prescribed in Schedule 3.2 of the Act on land, even though the land is not local government property and the local government does not have consent to do it.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Works Supervisor
Delegation:	<p>The Chief Executive Officer is delegated the power to carry out things prescribed in Schedule 3.2 even though the land is not local government property and the local government does not have consent to do it, as follows:</p> <ol style="list-style-type: none"> 1. Carry out works for the drainage of land. 2. Do earthworks or other works on land for preventing or reducing flooding. 3. Take from land any native growing or dead timber, earth, stone, sand or gravel that, in its opinion, the local government requires for making or repairing a thoroughfare, bridge, culvert, fence or gate. 4. Deposit and leave on land adjoining a thoroughfare any timber, earth, stone, sand, gravel, and other material that persons engage in making or repairing a thoroughfare, bridge, culvert, fence, or gate do not, in the local government's opinion, require. 5. Make a temporary thoroughfare through land for use by the public as a detour while work is being done on a public thoroughfare. 6. Place on land signs to indicate the names of public thoroughfares. 7. Make safe a tree that presents serious and immediate danger, without having to give the owner the notice otherwise required by regulations. 8. Obliterate graffiti that is visible from a public place and that has been applied without the consent of the owner or occupier.
Conditions:	The Chief Executive Officer may form an opinion that the thing to be performed is essential to protect and/or enhance the health, safety or amenity of the persons in the district or to remove a nuisance.
Statutory reference:	<i>Local Government Act 1995, Section 3.27.</i>

36. Power of Entry

Function to be performed:	The power of entry is conferred on a local government which is performing any function under the <i>Local Government Act 1995</i> .
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated authority to authorise persons with the powers of entry, when performing any function of the local government.
Conditions:	Record in the appropriate file
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.28 .

37. Declaring a Vehicle to be an Abandoned Vehicle Wreck

Function to be performed:	If after seven days from the removal of a vehicle deemed to be an abandoned wreck the owner of the vehicle has not been identified or after seven days from the giving of a notice the owner has not collected the vehicle the local government may declare that the vehicle is an abandoned vehicle wreck.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated authority to declare that a vehicle is an abandoned vehicle wreck under the <i>Local Government Act 1995</i> , Section 3.40A(4) .
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.40A(4) .

38. Disposing of Uncollected Vehicle

Function to be performed:	A local government may sell or otherwise dispose of any vehicle that has not been collected within two months of a notice having been given under Section 3.40(3) or seven days of declaration being made that a vehicle is an abandoned vehicle wreck.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to sell or otherwise dispose of any vehicle not collected pursuant to the <i>Local Government Act 1995</i> , Section 3.47(2) .
Conditions:	Details of the sale or disposal of uncollected vehicles is to be recorded in the appropriate record.
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.47(2) .

39. Closing Certain Thoroughfares to Vehicles (Not Exceeding 4 Weeks)

Function to be performed:	A local government may close a thoroughfare to vehicles wholly or partially, for a period not exceeding four weeks.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Works Supervisor
Delegation:	The Chief Executive Officer is delegated the power to close a thoroughfare, wholly or partially, pursuant to the <i>Local Government Act 1995</i> , Section 3.50(1) .
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.50(1) .

40. Closing Certain Thoroughfares to Vehicles (Exceeding 4 Weeks)

Function to be performed:	A local government may, after providing public notice of its intentions and reasons, inviting submissions and then considering submissions, order a thoroughfare to be wholly or partially closed to vehicles for a period exceeding four weeks.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Works Supervisor
Delegation:	The Chief Executive Officer is delegated the power to close a thoroughfare, wholly or partially, pursuant to the <i>Local Government Act 1995</i> , Sections 3.50 .
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995</i> , Sections 3.50(1a) and 3.50(4) .

41. Closing Certain Thoroughfares to Vehicles (Revocation)

Function to be performed:	An order to close a thoroughfare may be revoked by the local government.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to revoke an order to close a thoroughfare, pursuant to the <i>Local Government Act 1995</i> , Section 3.50(6) .
Conditions:	Details of the revocation of an order to close thoroughfares must be recorded in the appropriate register
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.50(6) .

42. Partial Closure of Thoroughfare for Repairs and Maintenance

Function to be performed:	A local government may partially and temporarily close a thoroughfare, without giving local public notice, if the closure is for the purpose of carrying out repairs or maintenance and is unlikely to have a significant adverse effect on users of the thoroughfare.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Works Supervisor
Delegation:	The Chief Executive Officer is delegated the power to partially and temporarily close a thoroughfare, pursuant to the <i>Local Government Act 1995</i> , Section 3.50A .
Conditions:	<ul style="list-style-type: none"> • The road closure being limited to a minimum period as is practicable. • All affected persons being advised at least 7 days in advance of closure being carried out • Access being maintained to properties. • Compliance with the Local Government Act 1995. <p>Details of the closure to be recorded on the appropriate record.</p>
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.50A .

43. Road Traffic (Events on Roads) Regulations

Function to be performed:	Temporarily close roads in order to hold events.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated authority to determine applications for the temporary closure of roads for the purpose of conducting events in accordance with the Road Traffic (Events on Roads) Regulations 1991.
Conditions:	The Chief Executive Officer shall have regard to Section 3.50 of the <i>Local Government Act 1995</i> .
Statutory reference:	Road Traffic (Events on Roads) Regulations 1991

44. Disposal of Surplus Plant, Equipment or Material

Function to be performed:	A local government can dispose of surplus plant, equipment or material
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to dispose of plant, equipment or material.
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995, Section 3.1.</i>

45. Tenders to be Invited for Certain Contracts

Function to be performed:	A local government is to publicly invite tenders before it enters into a contract for the supply of goods or services if the consideration under the contract is, or is expected to be, worth more than \$150,000.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to publicly invite tenders before the Shire enters into a contract for the supply of goods or services if the consideration under the contract is, or is expected to be, worth more than \$150,000, pursuant to the <i>Local Government (Functions and General) Regulations 1996, Regulation 11(1)</i> and <i>Local Government Act 1995, Section 3.57(1)</i> .
Conditions:	<p>Tenders can only be invited for those goods and services identified in the Annual Budget, Corporate Business Plan and Long Term Financial Plan or separately approved by the Council.</p> <p><i>Acceptance of the most advantageous tender is subject to the Regulations.</i></p> <p>The invitation to tender is to be entered into the Tender Register in the prescribed manner.</p>
Statutory reference:	<i>Local Government Act 1995, Section 3.57(1); and Local Government (Functions and General) Regulations 1996, Regulation 11(1).</i>

46. Determining That Tenders Do Not Have to be Invited for the Supply of Goods and Services

Function to be performed:	A local government does not have to publicly invite tenders before it enters into a contract for the supply of goods or services even though the consideration under the contract is, or is expected to be, worth more than \$150,000 if it has good reason to believe that, because of the unique nature of the goods or services required or for any other reasons, it is unlikely that there is more than one potential supplier.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to determine that the Shire has good reason to believe that, because of the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier and not publicly invite tenders before the Shire enters into a contract for the supply of goods or services even though the consideration under the contract is, or is expected to be, worth more than \$150,000.
Conditions:	The determination is to be supported by a detailed report. The determination is to be recorded in the appropriate record.
Statutory reference:	<i>Local Government Act 1995, Section 3.57(1); and Local Government (Functions and General) Regulations 1996, Regulation 11(2)(f).</i>

47. Determining the Criteria for Accepting Tenders

Function to be performed:	Where a local government is inviting tenders, the local government must determine in writing the criteria for deciding which tender should be accepted.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to determine in writing the criteria for deciding which tender should be accepted, pursuant to the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 14(2a) .
Conditions:	Criteria must be recorded in the appropriate record and comply with the requirements of the Regulations.
Statutory reference:	<i>Local Government (Functions and General) Regulations 1996</i> , Regulation 14(2a) .

48. Minor Variation in Goods or Services

Function to be performed:	A local government may, with the approval of the tenderer, make a minor variation in a contract for goods or services before it enters the contract with the successful tenderer.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power, with the approval of the tenderer, to make a minor variation in the contract for goods or services before the City enters the contract with the successful tenderer, pursuant to the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 20(1).
Conditions:	That the variation is minor having regard to the total goods or services that tenderers were invited to supply.
Statutory reference:	<i>Local Government (Functions and General) Regulations 1996</i> , Regulation 20(1) .

49. Seeking Expressions of Interest

Function to be performed:	If a local government thinks that there is good reason to make a preliminary selection from amongst prospective tenderers, it may seek expressions of interest with respect to the supply of the goods or services before entering the tender process.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to seek expressions of interest with respect to the supply of the goods or services before entering the tender process, pursuant to the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 21(1) .
Conditions:	Details of the expression of interest sought must be recorded in the appropriate record and in the Tender Register as required by the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 17 .
Statutory reference:	<i>Local Government (Functions and General) Regulations 1996</i> , Regulation 21(1) .

50. Minor Amendments to Policies and Delegations

Function to be performed:	Minor amendments to existing policies and delegations
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	That the Chief Executive Officer be delegated authority to make administrative amendments to Delegations and Policies, due to any changes in name or title of an officer or committee, re-numbering, reformatting or similar administrative requirement.
Conditions:	Providing any such amendment does not constitute a major change of duties or responsibilities of an officer or committee affected.
Statutory reference:	Local Government act 1995 - 5.42

51. Complaints Officer

Function to be performed:	Designation of a Complaints Officer
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Deputy Chief Executive Officer
Delegation:	Appoints the CEO as the complaints officer for the Shire of Murchison for the purposes of compliance with the <i>Local Government Act 1995 s. 5.120</i>
Conditions:	
Statutory reference:	<i>Local Government Act 1995 s. 5.120</i>

52. Appointment of Authorised Officers

Function to be performed:	To appoint persons or classes of persons to be authorised for the purpose of fulfilling prescribed functions of the <i>Local Government Act 1995</i> .
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	
Conditions:	
Statutory reference:	<i>Local Government Act 1995 s3.24 Authorising persons under this subdivision (Subdivision 2 – Certain provisions about land)</i> s9.10 Appointment of authorised persons

53. Dog Act 1976

Function to be performed:	Enforcement of the provisions of the Dog Act and Local-Laws is delegated to the CEO. Court proceedings will be instituted administratively, with the provision that legal advice be obtained if necessary. The CEO is to make such arrangements as is considered necessary for staff, temporary, part-time or otherwise, to effectively administer the Dog Act, within the limitations of the Budget.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Formally Gazette: <ul style="list-style-type: none"> • Authorised Officers(s); and • Registered Officer(s)
Delegation:	That the Chief Executive Officer be delegated any power or duty under the Dog Act 1976
Conditions:	
Statutory reference:	<i>Dog Act 1976, Section 10AA</i>

55. Cat Act 2011 – Appointment of Authorised Officers

Function to be performed:	To appoint officer(s) to administer the Cat Act 2011.
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated authority to appoint Authorised Persons as required for the purposes of administering the requirements of the <i>Cat Act 2011</i> .
Conditions:	Nil
Statutory reference:	Cat Act 2011 (s44 and s48)

54. Local Government Elections & Other Polls

Function to be performed:	Fix a date for an extraordinary election
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	Council delegates its power to the Chief Executive Officer under Section 4.9(1)(b) of the Local Government Act to fix the day on which a poll is held for an extraordinary election if the President has not already done so.
Conditions:	Compliance with the Local Government (Elections) Regulations 1997.
Statutory reference:	Local Government Act 1995 Part 4.9

56. Insurance

Function to be performed:	Ensure that the Shires is adequately covered by insurance
Delegated by:	The Shire of Murchison Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Deputy Chief Executive Officer
Delegation:	The Chief Executive Officer is delegated authority to enter into appropriate contracts of insurance on behalf of the Shire.
Conditions:	Nil
Statutory reference:	Local Government Act 1995 – S6.7(2)

Delegations Summary Comparison Overview February 2024					
Ref No	Act	Delegations Register February 2024	Ref No	Delegations Register May 2019	Comments
1	Local Government Act 1995 Delegations				
1.1	Local Gov	Council to Committees of Council			
1.1.1	Local Gov	Audit and Risk Committee	0	Audit Committee	Minor change only
1.1.2	Local Gov	Behaviour Complaints Committee			Not Required at this stage
1.2	Local Gov	Council to CEO			
1.2.1	Local Gov	Authorise a Persons to Perform Specified Functions under the Local Government Act 1995			
1.2.2	Local Gov	Performing Functions Outside the District			
1.2.3	Local Gov	Compensation - Damage Incurred when Performing Executive Functions			
1.2.4	Local Gov	Powers of Entry	36	Power of Entry	
1.2.5	Local Gov	Declare Vehicle is Abandoned Vehicle Wreck	37	Declaring a Vehicle to be an Abandoned Vehicle Wreck	
	Local Gov		38	Disposing of Uncollected Vehicle	
1.2.6	Local Gov	Confiscated or Uncollected Goods			
1.2.7	Local Gov	Disposal of Sick or Injured Animals			
1.2.8	Local Gov	Close Thoroughfares to Vehicles	39	Closing Certain Thoroughfares to Vehicles (Not Exceeding 4 Weeks)	
	Local Gov		40	Closing Certain Thoroughfares to Vehicles (Exceeding 4 Weeks)	
	Local Gov		41	Closing Certain Thoroughfares to Vehicles (Revocation)	
	Local Gov		42	Partial Closure of Thoroughfare for Repairs and Maintenance	
1.2.9	Local Gov	Control Reserves and Certain Unvested Facilities			
1.2.10	Local Gov	Obstruction of Footpaths and Thoroughfares			
1.2.11	Local Gov	Gates Across Public Thoroughfares			
1.2.12	Local Gov	Public Thoroughfare – Dangerous Excavations			
1.2.13	Local Gov	Crossing – Construction, Repair and Removal			
1.2.14	Local Gov	Private Works on, over or under Public Places			
1.2.15	Local Gov	Works Required for Supply of Gas or Water			
1.2.16	Local Gov	Give Notice to Prevent Damage to Local Government Property from Wind Erosion and Sand Drift	34	Disturbing Local Government Land or Anything on It	
1.2.17	Local Gov	Expressions of Interest for Goods and Services	49	Seeking Expressions of Interest	
1.2.18	Local Gov	Tenders for Goods and Services – Call Tenders			
1.2.19	Local Gov	Tenders for Goods and Services – Accepting and Rejecting			

Delegations Summary Comparison Overview February 2024

Ref No	Act	Delegations Register February 2024	Ref No	Delegations Register May 2019	Comments
1.2.20	Local Gov	Tenders for Goods and Services - Exempt Procurement			
1.2.21	Local Gov	Panels of Pre-Qualified Suppliers for Goods and Services			
1.2.22	Local Gov	Application of Regional Price Preference Policy			
1.2.23	Local Gov	Renewal or Extension of Contracts during a State of			
1.2.24	Local Gov	Procurement of Goods or Services required to address a State of Emergency			
1.2.25	Local Gov	Disposing of Property			
1.2.26	Local Gov	Acquisition of Interest in Land by Lease or other Short Term Instrument			
1.2.27	Local Gov	Payments from the Municipal or Trust Funds	1	Payments from the Municipal Fund and Trust Fund	
1.2.28	Local Gov	Defer, Grant Discounts, Waive or Write Off Debts	10	Write Off of Monies Owing (Not Rates or Service Charges)	
	Local Gov			Small Write off Rates Balances	Delegation created separately on 14 June 2020
1.2.29	Local Gov	Power to Invest and Manage Investments	2	Power to Invest	
1.2.30	Local Gov	Rate Record Amendment	11	Amending the Rate Record	
1.2.31	Local Gov	Agreement as to Payment of Rates and Service Charges	12	Agreement as to Payment of Rates and Service Charges	
1.2.32	Local Gov	Determine Due Date for Rates or Service Charges			
1.2.33	Local Gov	Recovery of Rates or Service Charges	13	Rates or Service Charges Recoverable in Court	
1.2.34	Local Gov	Recovery of Rates Debts – Require Lessee to Pay Rent			
1.2.35	Local Gov	Recovery of Rates Debts - Actions to Take Possession of the			
1.2.36	Local Gov	Rate Record – Objections	14	Consider Objection to the Rate Record	
1.2.37	Local Gov	Extend Time for Lodging an Objection			
1.2.38	Local Gov	Execution of Documents	21	Certifying Documents	
1.3	Local Gov	CEO to Employees			
1.3.1	Local Gov	Determine if an Emergency for Emergency Powers of Entry			CEO power able to be delegated. Largely operational in nature
1.3.2	Local Gov	Determine and Manage Conditions on Approvals to Obstruct a Public Thoroughfare			CEO power able to be delegated. Largely operational in nature
1.3.3	Local Gov	Determine and Manage Conditions on Permission for Dangerous Excavations on or on land adjoining Public Thoroughfares			CEO power able to be delegated. Largely operational in nature
1.3.4	Local Gov	Determine and Manage Conditions on Permission for Private Works on, over, or under Public Places			CEO power able to be delegated. Largely operational in nature
1.3.5	Local Gov	Appoint Persons (other than employees) to Open Tenders			CEO power able to be delegated. Largely operational in nature
1.3.6	Local Gov	Electoral Enrolment Eligibility Claims and Electoral Roll			CEO power able to be delegated. Largely operational in nature

Delegations Summary Comparison Overview February 2024					
Ref No	Act	Delegations Register February 2024	Ref No	Delegations Register May 2019	Comments
1.3.7	Local Gov	Destruction of Electoral Papers			CEO power able to be delegated. Largely operational in nature
1.3.8	Local Gov	Acknowledge Primary and Annual Returns			CEO power able to be delegated. Largely operational in nature
1.3.9	Local Gov	Appoint Authorised Persons			CEO power able to be delegated. Largely operational in nature
1.3.10	Local Gov	Information to be Available to the Public			CEO power able to be delegated. Largely operational in nature
1.3.11	Local Gov	Financial Management Systems and Procedures			CEO power able to be delegated. Largely operational in nature
1.3.12	Local Gov	Audit – CEO Review of Systems and Procedures			CEO power able to be delegated. Largely operational in nature
1.3.13	Local Gov	Infringement Notices			CEO power able to be delegated. Largely operational in nature
1.4	Local Gov	Local Law Delegations to the CEO			CEO power able to be delegated. Largely operational in nature
1.4.1	Local Gov	Infrastructure Control – Template Activities in Thoroughfares and Public Places and Trading Local Law			CEO power able to be delegated. Largely operational in nature
1.4.2	Local Gov	Trading, Stallholders, Performing and Outdoor Dining –			CEO power able to be delegated. Largely operational in nature
2	Building Act 2011 Delegations				
2.1	Building	Council to CEO			
2.1.1	Building	Grant a Building Permit			Previously part of a general delegated power
2.1.2	Building	Demolition Permits	32	Approve a Demolition Permit Other Than for Buildings Classified	
2.1.3	Building	Occupancy Permits or Building Approval Certificates			Previously part of a general delegated power
2.1.4	Building	Designate Employees as Authorised Persons			Previously part of a general delegated power
2.1.5	Building	Designate Contractors as Authorised Persons (Inspectors)			Previously part of a general delegated power
2.1.6	Building	Building Orders	33	Issue Building Orders	
2.1.7	Building	Inspection and Copies of Building Records			Previously part of a general delegated power
2.1.8	Building	Authorise persons to commence proceedings			Previously part of a general delegated power
2.1.9	Building	Referrals and Issuing Certificates			Previously part of a general delegated power
2.1.10	Building	Private Pool Barrier – Alternative and Performance Solutions			Previously part of a general delegated power
2.1.11	Building	Smoke Alarms – Alternative Solutions			Previously part of a general delegated power
2.1.12	Building	Appoint approved officers and authorised officers			Previously part of a general delegated power
3	Bus Fire	Bush Fires Act 1954 Delegations			
3.1	Bus Fire	Council to CEO and Bush Fire Control Officer			<i>NOTE: s.48 prescribes that Council can only delegate to the CEO (not BFCO). This applies to all BF Act delegations.</i>
3.1.1	Bus Fire	Powers & Duties	24	Bush Fires Act 1954 – Powers and Duties	
3.1.2	Bus Fire	Make Request to DFES Commissioner – Control of Fire			Previously part of a general delegated power
3.1.3	Bus Fire	Prohibited Burning Times	26	Bush Fires Act 1954 – Prohibited Burning Times	


Delegations Summary Comparison Overview February 2024					
Ref No	Act	Delegations Register February 2024	Ref No	Delegations Register May 2019	Comments
3.1.4	Bus Fire	Prohibited Burning Times – Control Activities			Previously part of a general delegated power
3.1.5	Bus Fire	Restricted Burning Times – Vary and Control Activities			Previously part of a general delegated power
3.1.6	Bus Fire	Control of Operations Likely to Create Bush Fire Danger			Previously part of a general delegated power
3.1.7	Bus Fire	Burning Garden Refuse / Open Air Fires			Previously part of a general delegated power
3.1.8	Bus Fire	Firebreaks	25	Bush Fires Act 1954 – Firebreaks Around Properties	
3.1.9	Bus Fire	Appoint Bush Fire Control Officer/s and Fire Weather Officer			Previously part of a general delegated power
3.1.10	Bus Fire	Control and Extinguishment of Bush Fires			Previously part of a general delegated power
3.1.11	Bus Fire	Recovery of Expenses Incurred through Contraventions of this			Previously part of a general delegated power
3.1.12	Bus Fire	Prosecution of Offences	27	Bush Fires Act 1954 – Prosecutions and Infringement Notices	
4	Cat Act 2011 Delegations				
4.1	Cat	Council to CEO			
4.1.1	Cat	Cat Registrations			Previously part of a general delegated power
4.1.2	Cat	Cat Control Notices			Previously part of a general delegated power
4.1.3	Cat	Approval to Breed Cats			Previously part of a general delegated power
4.1.4	Cat	Recovery of Costs – Destruction of Cats			Previously part of a general delegated power
4.1.5	Cat	Authorise a person to perform Specified functions under the	55	Cat Act 2011 – Appointment of Authorised Officers	
4.1.6	Cat	Applications to Keep Additional Cats			Previously part of a general delegated power
4.1.7	Cat	Reduce or Waiver Registration Fee			Previously part of a general delegated power
4.2	Cat	Cat Act Delegations - CEO to Employees			
4.2.1	Cat	Infringement Notices – Extensions and Withdrawals			Previously part of a general delegated power
5	Dog Act 1974 Delegations				
5.1	Dog	Dog Act Delegations Council to CEO			
5.1.1	Dog	Appoint Registration Officer			Previously part of a general delegated power
5.1.2	Dog	Part Payment of Sterilisation Costs / Directions to Veterinary			Previously part of a general delegated power
5.1.3	Dog	Refuse or Cancel Registration			Previously part of a general delegated power
5.1.4	Dog	Grant Exemption as to Number of Dogs Kept at Premises			Previously part of a general delegated power
5.1.5	Dog	Kennel Establishments			Previously part of a general delegated power
5.1.6	Dog	Recovery of Moneys Due Under this Act			Previously part of a general delegated power
5.1.7	Dog	Dispose of or Sell Dogs Liable to be Destroyed			Previously part of a general delegated power
5.1.8	Dog	Declare Dangerous Dog			Previously part of a general delegated power
5.1.9	Dog	Dangerous Dog Declared or Seized – Deal with Objections and			Previously part of a general delegated power
5.1.10	Dog	Deal with Objection to Notice to Revoke Dangerous Dog			Previously part of a general delegated power

Delegations Summary Comparison Overview February 2024					
Ref No	Act	Delegations Register February 2024	Ref No	Delegations Register May 2019	Comments
5.1.11	Dog	Determine Recoverable Expenses for Dangerous Dog Declaration			Previously part of a general delegated power
6	Food Act 2008 Delegations				
6.1	Food	Council to CEO			
6.1.1	Food	Determine Compensation			Previously part of a general delegated power
6.1.2	Food	Prohibition Orders and Certificates of Clearance			Previously part of a general delegated power
6.1.3	Food	Food Business Registrations	30	Food Act 2008 – Registration of Food Businesses	
6.1.4	Food	Appoint Authorised Officers and Designated Officers	28	Food Act 2008 – Appointment of Authorised Persons	
	Food		29	Food Act 2008 – Appointment of Persons to Withdraw	
6.1.5	Food	Debt Recovery and Prosecutions			Previously part of a general delegated power
6.1.6	Food	Abattoir Inspections and Fees			Previously part of a general delegated power
6.1.7	Food	Food Businesses List – Public Access			Previously part of a general delegated power
7	Graffiti Vandalism Act 2016 Delegations				
7.1	Graffiti	Council to CEO			
7.1.1	Graffiti	Give Notice Requiring Obliteration of Graffiti			Not required at this stage
7.1.2	Graffiti	Prohibition Orders and Certificates of Clearance			Not required at this stage
7.1.3	Graffiti	Obliteration of Graffiti on Private Property			Not required at this stage
7.1.4	Graffiti	Powers of Entry			Not required at this stage
8	Public Health Act 2016 Delegations				
8.1	Public Health	Council to CEO			
8.1.1	Public Health	Appoint Authorised Officer or Approved Officer (Asbestos)			Previously part of a general delegated power
8.1.2	Public Health	Enforcement Agency Reports to the Chief Health Officer			Previously part of a general delegated power
8.1.3	Public Health	Designate Authorised Officers	31	Health Act 1911 – Appointment of Deputy, Discharge of Powers	
8.1.4	Public Health	Dealing with Seized Items			Previously part of a general delegated power
8.1.5	Public Health	Appoint Designated Officer – Information Sharing			Previously part of a general delegated power
9	Planning and Development Act 2005 Delegations				
9.1	Plan & Dev	Council to CEO			
9.1.1	Plan & Dev	Illegal Development			

Delegations Summary Comparison Overview February 2024					
Ref No	Act	Delegations Register February 2024	Ref No	Delegations Register May 2019	Comments
10	Statutory Authorisations & Delegations to Local Government from State Government Entities				
10.1	Stat Auth	Environmental Protection Act 1986			
10.1.1	Stat Auth	Noise Control – Environmental Protection Notices [Reg.65(1)]			
10.1.2	Stat Auth	Noise Management Plans – Keeping Log Books, Noise Control			
10.1.3	Stat Auth	Noise Management Plans – Construction Sites			
10.2	Stat Auth	Planning and Development Act 2005			
10.2.1	Stat Auth	Instrument of Authorisation – Local Government CEOs - Sign			
10.3	Stat Auth	Main Roads Act 1930			
10.3.1	Stat Auth	Traffic Management - Events on Roads	43	Road Traffic (Events on Roads) Regulations	
10.3.2	Stat Auth	Traffic Management – Road Works			
10.4	Stat Auth	Road Traffic (Vehicles) Act 2012			
10.4.1	Stat Auth	Approval for Certain Local Government Vehicles as Special Use Vehicles			
Redundant					
	Local Gov		3	Use of Common Seal	Not a delegation. Addressed under 1.2.28 Certifying Documents
	Local Gov		4	Appointment of Acting CEO	Not a delegation.
	Local Gov		5	Appointment of Employees & Determination of an Organisational Structure	Not a delegation.
	Local Gov		6	Appointment of Contractors & Consultants	Not a delegation. Part of normal operating functions
	Local Gov		7	Obtaining Legal Advice	Not a delegation. Part of normal operating functions
	Local Gov		8	Preparation of the Annual Report	Not a delegation. Part of normal operating functions
	Local Gov		9	Making Additional Payments to Employees Award	Not a delegation. Part of normal operating functions
	Local Gov		15	Recovery of Debts (other than Rates or Service Charges)	Not a delegation. Part of normal operating functions
	Local Gov		16	Signing of Requisitions and Purchase Orders	Not a delegation. Part of normal operating functions
	Local Gov		17	Submission of Grants and Subsidy Applications	Not a delegation. Part of normal operating functions
	Local Gov		18	Re-Allocation of Funds Within Sub-Programmes	Not a delegation. Part of normal operating functions
	Local Gov		19	Negotiating Terms and Conditions for Leases and Properties	Not a delegation. Part of normal operating functions
	Local Gov		20	Representing Local Government in Court	Not a delegation. Part of normal operating functions
	Liquor Control		22	Liquor Control Act 1988 – Issue of Certificates Under Section 39	Not a delegation. Part of normal operating functions
	Liquor Control		23	Liquor Control Act 1988 – Issue of Certificates Under Section 40	Not a delegation. Part of normal operating functions
	Local Gov		35	Performing Particular Things on Land which is not Local Government Property	Refer delegation 1.2.1

Delegations Summary Comparison Overview February 2024

Ref No	Act	Delegations Register February 2024	Ref No	Delegations Register May 2019	Comments
	Local Gov		44	Disposal of Surplus Plant, Equipment or Material	Not a delegation. Part of normal operating functions
	Local Gov		45	Tenders to be Invited for Certain Contracts	Refer delegation 1.2.18 & 1.2.20
	Local Gov		46	Determining That Tenders Do Not Have to be Invited for the Supply of Goods and Services	Included in 1.2.18 or 1.2.20 above
	Local Gov		47	Determining the Criteria for Accepting Tenders	Included in 1.2.18 above
	Local Gov		48	Minor Variation in Goods or Services	Part of above proposed delegations
	Local Gov		50	Minor Amendments to Policies and Delegations	Delegation likely ultra vires
	Local Gov		51	Complaints Officer	Prescribed CEO duty under s.5.119
	Local Gov		52	Appointment of Authorised Officers	Prescribed CEO duty under s.9.10(2)
	Dog		53	Dog Act 1976	As per delegations listed above 5.1.1 to 5.1.10
	Local Gov		54	Local Government Elections & Other Polls	Not a delegation. Part of normal operating functions
	Local Gov		56	Insurance	Not a delegation. Part of normal operating functions

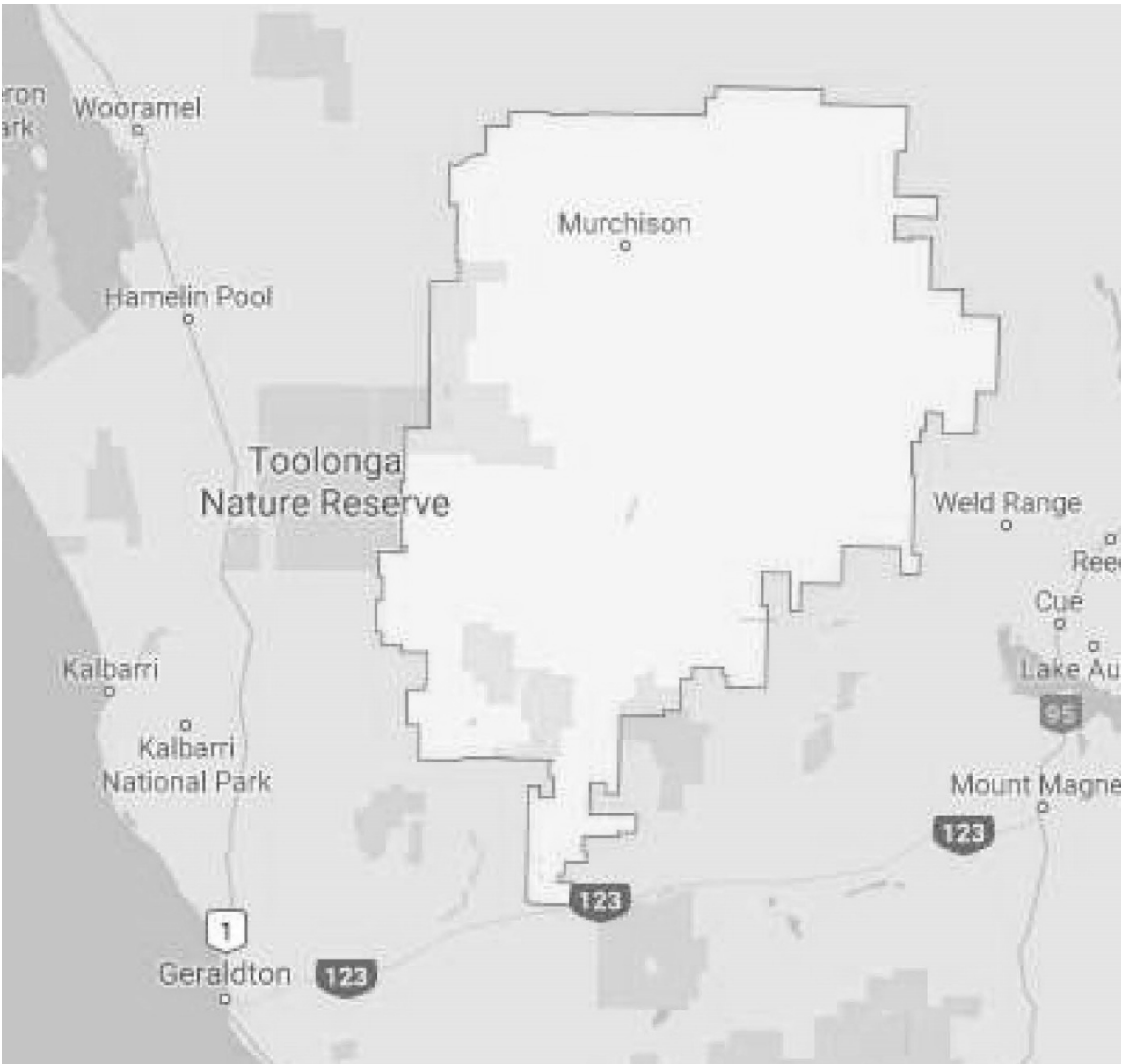
An aerial photograph showing a long, straight road cutting through a vast, flat landscape. The road is partially submerged in dark brown floodwater. The surrounding area is covered in low-lying vegetation and scattered trees, many of which are also partially submerged. The sky is clear and blue.

Murchison Shire Annual Report

For the year ending 30 June 2023

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Overview

Section 5.53 of the *Local Government Act 1995* requires Council to prepare, adopt and publish an Annual report for each financial year. Whilst the Act requires a raft of matters to be reported on, there is also an opportunity to highlight in summary form a range of features that make up the Murchison Shire Community, as well as actions undertaken throughout the year.

This year's 2022-23 Annual Report was finalised and adopted by Council at its Ordinary Meeting on 22 February 2024.



Shire Information

Shire Office and Chambers	3007 Carnarvon Mullewa Road, Murchison WA 6630		
Postal Address	PO Box 61, MULLEWA WA 6630		
Telephone	(08) 9963 7999		
Facsimile	(08) 9963 7966		
E-mail	admin@murchison.wa.gov.au		
Web Page	www.murchison.wa.gov.au		
Office Hours	8.00am to 5.00pm Monday to Friday		
Road Condition Reports	www.murchison.wa.gov.au/road conditions		
Population	153	Land Area	49,500 sq km
Electors	75	Length of sealed roads	142km
Employees	19	Length of unsealed roads	1,806 km
Local Government Classifications	WA - Band 4	Australian - Rural Remote Extra Small (RTX)	

Overview

The Shire of Murchison lies within the Mid West region of Western Australia. The Murchison Shire Settlement is situated on 708 hectares excised from the Wooleen pastoral lease and vested in the Council. It is located some 669km from Perth, 300 kilometres north east of Geraldton; 200 km north of Mullewa on the Carnarvon Mullewa Road.

The Settlement has twelve dwellings, the Shire Office, the district museum, roadhouse, community centre, cricket pitch and practice nets, one tennis court and two lawn bowls rinks under lights, stables and horse yards, five polocrosse fields and three ablution/toilet blocks.

Since taking on management of the Roadhouse all 28 people that reside in the Settlement are either Shire employees or related to Shire employees. Electricity and water supplies are owned and run by the Council. It is the engine room for the entire operation of the Shire.

Murchison is the second least populated Local Government in Australia and is thought to be the only Shire in Australia without a gazetted town site.

The surrounding country is mainly used for pastoral purposes, predominantly cattle and sheep. The Murchison River catchment has a significant influence, with sporadic and widespread flooding a feature to be managed.

Tourism continues to develop and expand, with some stations involved in station stays. The Murchison Oasis Caravan Park and motel units located at the Settlement provide facilities for tourists and contractors. There is also an increased number of mining companies in the exploration stage within the Shire.

The Murchison Radio Astronomy site (MRO) has been developed by CSIRO on a portion of the Boolardy pastoral lease and is the location of the Australian component of the Square Kilometre Array, which will be developed in

future years as part of an international, ground breaking science project with state-of-the-art radio telescopes.

The Shire of Murchison is one of the older Local Governments in Western Australia, having its origins in the Murchison District Roads Board, established 31st August 1875, and the Upper Murchison Roads Board established 12th July 1907.

These two were amalgamated in 1911 as the Murchison Roads Board. In July 1961, under the provisions of the Local Government Act, the Roads Board became the Shire of Murchison. In 2004 a portion of the then Mullewa Shire was added to the Murchison Shire.

from the Wooleen pastoral lease and vested in the Shire. A house, which contained the office, was built, as was a workshop and airstrip. These were followed by sporting facilities and, in 1986, a new office. Later, a museum and staff houses were constructed. The Murchison Settlement was proclaimed on 15th July 1988.

The name 'Murchison' was given to the region back in 1839 by early explorer Lt George Grey in honour of Sir Roderick Impey Murchison, the President of the Royal Geographical Society of London. The Murchison and Roderick Rivers were also named in his honour.



Branding

At its March 2018 ordinary Meeting, Council adopted a new tag line for the Shire of Murchison namely

"Ancient land under brilliant skies"

During the year, with the assistance of Cr E Foulkes-Taylor and Frances Pollock, graphic designers Identify Perth prepared various concepts which were presented to the February 2020 Council Meeting.

At this meeting Council adopted the logo as shown, with a capital M coloured to represent our ancient land and brilliant skies, and written as **murchisonshire** - a change from Shire of Murchison

Explanation and rationale for Council's new logo is as follows:

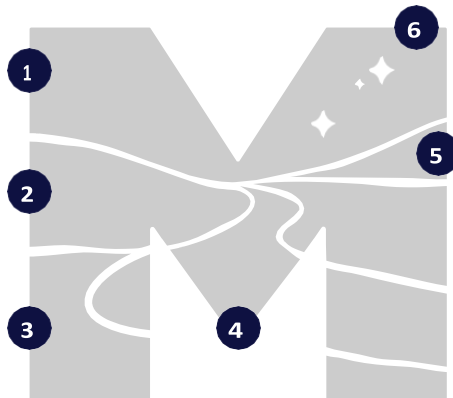


murchisonshire

Ancient land under brilliant skies

ILLUSTRATIONS

1. Nights Sky
2. Green Foliage
3. Red Rocks
4. Murchison River
5. Low Clouds
6. Brilliant Stars



TYPOGRAPHY

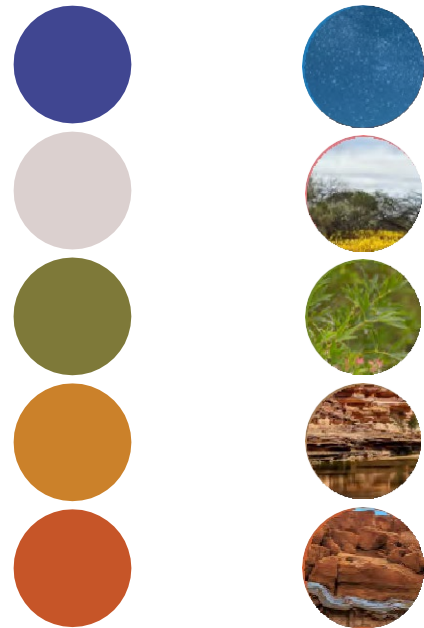
The strong, bold and confident typography that has been used for the key 'M' is accented with subtle rounded edges to give it a friendly feel.

Use of lowercase for 'murchison shire' was at the request of the client, to complement existing tone of voice - friendly and approachable - and is consistent with communications already in circulation.

The tagline 'Ancient land under brilliant skies' in a hand stroked script lettering underlines the words 'murchison shire' adding strength to the name and complementing the hand drawn style of the illustration.

COLOURS

The colour palette is inspired and taken from the vibrant spectrum of colours experienced and seen within Murchison. Used tastefully within the 'M' to create a colourful landscape. We have also drawn inspiration from the mural located in the Murchison Sports Community Centre that was said to encapsulate the *essence* of the Shire.



President's Report



Hello All,

During this 2022/2023 financial year a significant milestone was reached with the completion of the bitumen seal from the Settlement to our Shire's southern Boundary. My sincere thanks go to all that have been a part of this major project, which first began with the sealing of the Jiggernoo Airstrip and overtaking lane in the early 2000s.

After much scrutinising, and then re-scrutinising by our legal friends, the Shire signed a road maintenance agreement with Main Roads that covered the projected extra road use ahead, as part of the SKAO project. Exact timing will be dependent on the starting date of the construction phase.

The cultural heritage survey along the proposed route of the fibre cable that has been promised for Pia and the Settlement was completed. We don't as yet have any firm dates for when the next steps of installation may occur but at least some activity seems to be occurring.

Early in November 2022, I was privileged to be invited to the 20-year birthday celebration of the Pia Wadjarri School. The staff and kids put on a first-class day, and Cr Emma F-T and I really enjoyed seeing their pride and excitement in what had been achieved.

The Shire Council and staff (and I'm sure quite a few in the community) were sad to say goodbye to Rachel and her kids who have headed off to a new home in the wheatbelt. I always found Racheal to be a reliable, practical, and friendly member of the community, whether it was in her work as part of the Shire's administration or as a long-term Settlement resident. I would like to wish Racheal, Matilda, and Jai all the best for their new adventure down at Tammin.

It was great to see a reasonable amount of late summer/early autumn rain around the district. The northeast of the district and adjoining areas in the Meekatharra Shire had particularly heavy falls which resulted in the highest levels in the Murchison River for around a decade. Some roads in this area (particularly the Beringarra-Mt Gould Road) suffered some bad erosion. Council has gone through the normal process of assessment following a widespread, road damaging rain and it looks like some flood damage relief will be forthcoming to assist with getting these roads back up to scratch.

The Ancient Land Under Brilliant Skies Festival was held in late April and judging by the feedback from many who attended, it was a much-enjoyed event. I am very appreciative of the significant volunteer efforts that went into organising the festival.

The two contractors who were carrying out the last of the flood damage repairs, from an event two years ago, have now finished their work. The bureaucracy that makes

these processes so drawn out is pretty frustrating for Shires right around WA and often leads to locals not quite sure what flood event they are connected with, but we can't seem to avoid that I'm sorry.

Work is well underway with upgrading the Settlement's water supply infrastructure and Council looks forward to the day when we can be free of the "this water is not potable" guidelines our health directives currently insist on.

SKAO is meant to be ramping up construction work at the Boolardy site over the next few months and, in anticipation of this, Main Roads has released some of the road maintenance/preparation funds it is holding so the Shire can get work on the access road underway.

Thank you very much to the whole Shire crew, I certainly appreciate your efforts in contributing to the Shire's operations and day to day activities while living in the Settlement. Thanks also to my fellow Councillors for your support throughout the year.

Rossco Foulkes-Taylor
President



Governance

Elected Members

Council has a small active team of elected members who work within and outside of Council for the betterment of the community.



Cr Rossco Foulkes-Taylor - Yuin Station

President

Term Expires Oct 2027

Member Audit Committee, Murchison Community Fund Management Committee, Local Emergency Management Committee, Plant Working Group, Settlement Drinking Water Working Group, Settlement Power Supply Working Group, SKA Stakeholder Meeting Representative, Murchison Regional Road Group and WALGA Zone Delegate



Cr Andrew Whitmarsh - Byro Station

Deputy President

Term Expires Oct 2027

Member Audit Committee, Wild Dog Control Working Group, Murchison Settlement Redevelopment Working Group, SKA Stakeholder Meeting Representative and WALGA Zone Delegate



Cr Quentin Fowler - Mt Narryer Station

Member

Term Expires Oct 2027

Member Audit Committee, Settlement Drinking Water Working Group.



Cr Emma Foulkes-Taylor - Yuin Station

Member

Term Expires Oct 2025

Member Murchison Settlement Redevelopment Working Group, SKA Stakeholder Meeting Representative and Murchison GEO Region Working Group, WALGA Zone Delegate, Monologue Editor and Council Document Editor. Cr Emma Foulkes-Taylor has also been separately appointed as a Local Government Representative on the Mid-West Development Commission.



Cr Greydon Mead - Bullardoo Station

Member

Term Expires Oct 2025

Member Plant Working Group, Settlement Power Supply Working Group and Wild Dog Working Group



Cr Michelle Fowler - Mt Narryer Station

Member

Term Expires Oct 2025

Member Murchison Settlement Redevelopment Working Group, Information Bay Working Group

Councillor Meeting Attendance

There were 11 Ordinary Meetings, and 1 Electors Meeting of Council held between 1 July 2022 and 30 June 2023. A breakdown of Councillors' presence at meetings is detailed in the following table

Councillor		Term	Ordinary Meeting	Electors Meeting	Total
Cr Rossco Foulkes-Taylor	President	Full Year	11-11	1-1	12-12
Cr Andrew Whitmarsh	Deputy President	Full Year	10-11	0-1	10-12
Cr Quentin Fowler	Member	Full Year	10-11	0-1	10-12
Cr Emma Foulkes Taylor	Member	Full Year	11-11	1-1	12-12
Cr Greydon Mead	Member	Full Year	9-11	0-1	9-12
Cr Michelle Fowler	Member	Full Year	11-11	1-1	12-12

Other meetings attended also included Audit Committee, Local Emergency Management Committee, various Working Groups and Tender Assessment Panels. External meetings attended as Council representatives included Regional Road Group and Murchison sub-Regional Road Group, SKA Stakeholders, Murchison GeoRegion Working Group and WALGA Zone Meeting (Cue Parliament).

Governance & Civic

Council formally deliberates on a large array of governance matters during any year in its role in governing the Shire and meeting its statutory obligations. Councillors also attend various civic functions. A few highlights are shown as follows.

Following consolidation of its 2005 Policy Manual in 2022-23 Council reviewed and updated Policies 4.3 Purchasing, 6.1 Roads and introduced new policies 5.7 Community Memorial and 4.8 Aboriginal Regional Price Preference.

In relation to WALGA's Review of Governance Arrangements, Council was of the view that the current representative model provides an appropriate number and geographic spread of representatives throughout the State and thereby ensures that a good divergence of views are represented. Among other things, other models suggested have the potential to centralise power, diminish regional representation and overload work on individuals. Feedback provided to WALGA also indicated that the current processes are working well.

Council continues to formally advance the case for increased strategic importance of the Carnarvon-Mullewa Road. During the year it noted the Murchison Roads Sealing Planning & Design Project Update Report, which outlined the business case for sealing the City of Greater Geraldton section.

Council again supported a request from Shelly Fowler to provide matching funds, up to \$500, to aid in fundraising for a 'Biggest Morning Tea' Cancer fundraising event, which again was a huge success. Council also agreed to provide a donation of \$500 to support the activities of the Meekatharra School of the Air (MSOTA) Parents and Citizens Association.

In light of possible legislative changes to Fire Management within WA, Council considered how this may potentially affect the operation of Murchison Bush Fire Brigade. In the first instance Council met with representatives of the Department of Fire and Emergency Services (DFES) to determine possible operational and transitional issues with any possible transfer of

management of Bush Fire Brigade responsibilities. Council then advised the DFES Commissioner that if there was future legislative change that this should be on the proviso that current operational arrangements on the ground by volunteers do not appreciably alter and that local volunteers are adequately resourced and supported.

Council representatives also attended a number of civic functions during the year including the Wadjarri SKA ILUA Signing Celebration in Murchison and the PIA Wadjarri School 20-year birthday celebration. There was also a significant councillor presence at a Roads for Rehydration seminar held in Mt Magnet in March 2023 where, among other things, the Shire President presented the rationale behind Murchison's approach.





Chief Executive Officer's Report

Staff

The Shire is fortunate to have dedicated and committed councillors who are well connected to the community, understand the area's history and heritage, and contribute in many ways outside their formal roles.

Council's very small staff team punch well above their weight, actively assisting in a complementary fashion

across a large array of areas and, where necessary due to our small size, utilise a range of external contract resources.

We once again take this opportunity to thank all members of staff and contractors for their service.

Governance

Chief Executive Officer Mr Bill Boehm

Corporate Services

Community Manager DCEO Mr Steven Cosgrove until 06.06.23
Corporate Services Officer Ms Racheal King until 09.11.22
Finance Officer Ms Robyne Hosking from 30.01.23
Administration Officer Ms Vicki Dumbris
Financial Accountant Mr Travis Bate (RSM) Contractor

Roadhouse

Roadhouse Manager Mr Nick Drew
Roadhouse Services Officer Ms Eryl Phillips
Various Casual Customer Services Officers and Cleaning Staff used during the year including:
Ms Wendy McKeown
Ms Leela Taylor
Ms Deliah Carnamah
Mr Jack Galecio
Ms Winnie Lin

Works

Works Manager Mr William Herold
Senior Works Finance Admin Mrs Lisa Keen
Mechanic Mr Stuart Broad
Leading Hand Construction Mr Mark Jones
Plant Operator Mr Glen Pinnegar
Plant Operator Mr Ivor Dumbris
Plant Operator Mr Brent Cowmeadow
Plant Operator Mr Michael Hodder
Plant Operator Mr Neil Combe
Plant Operator Mr Michael Keen
Gardener Mr Ryan Prow until 13.09.22
Gardener Mr Des O'Brien from 05.09.22

Other Contract Staff

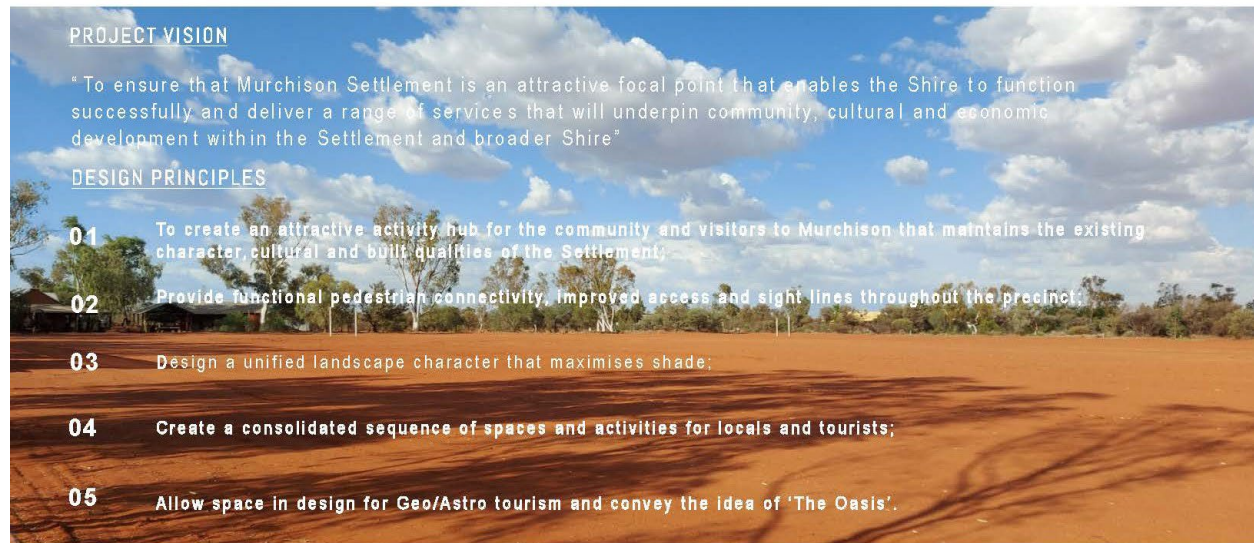
Environmental Health / Building Officer Mr Phillip Swain
Phil Swain Consulting
Ranger Mr Peter Smith
Canine Control



The backbone of the Shire's operation involves the management, maintenance, repair, construction and reconstruction of the vast Council road network. Council's small construction crew (5) and maintenance crew (2) are supplemented by various contractors.

Settlement Redevelopment

A program to review the extent of projects required in and around the Murchison Settlement for future years saw UDLA engaged in 2020/21 to undertake a Masterplan for the Settlement when Council formally adopted the Murchison Settlement Masterplan in 2021/22.



An extension to UDLA's work led to the development of concepts to develop in and around the Roadhouse.



This project was further developed and advanced through the Murchison Vast Sky Business Case, which was formally adopted during the year.

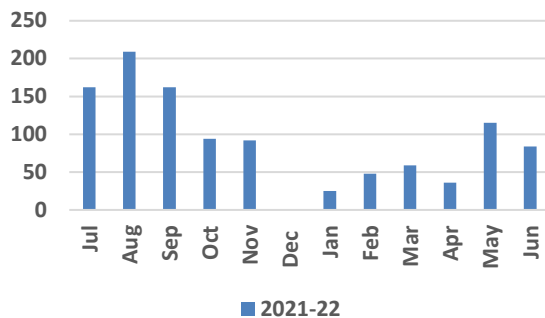


Murchison Oasis Roadhouse

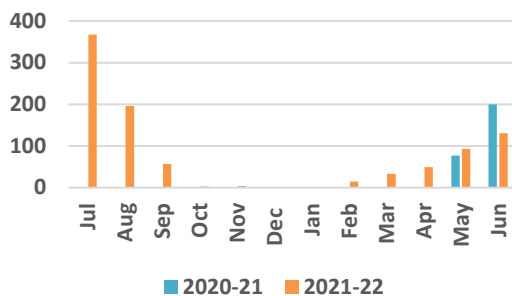


2022-23 saw the second full year operation since assuming control of the Murchison Oasis Roadhouse and Caravan Park. Roadhouse Manager Nick Drew and Roadhouse Services Officer Eyril Philips have continued to consolidate the operation as a community business under the shire's operations, ably assisted by a raft of casuals. Public feedback continues to be positive.

Accommodation Cabins



Accommodation Park Sites



Road Maintenance

Council's Road network comprises some 1,948.17 km of formed, formed and surfaced and sealed roads, categorised by road hierarchy function as follows.

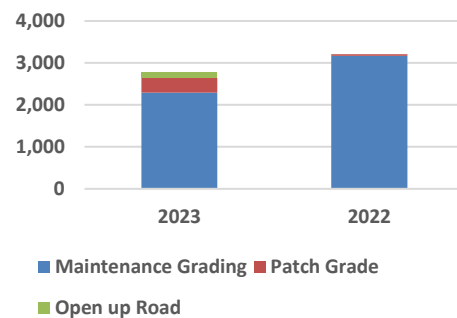
Category	Description	Length (km)
Cat A	Regional Distributor	279.87
Cat A	Local Distributor	828.42
Cat A	Local Feeder	215.18
Cat A	Local Access	331.83
Cat E	Local Station Access Only	292.87

Each category has its own level of strategic importance which, among other things, influence road maintenance practices.

Along with other road maintenance activities, regular maintenance grading and patching works are undertaken throughout the year, programmed according to the condition at the time and traffic generated, more or less in accordance with the relevant road category.

During the year roads received maintenance grading either once or twice according to circumstances at the time.

Road Maintenance Type (km)



Over the past few years Flood Damage Repairs associated with declared disaster events has seen significant fluctuations in the levels of road maintenance expenditure and revenue.

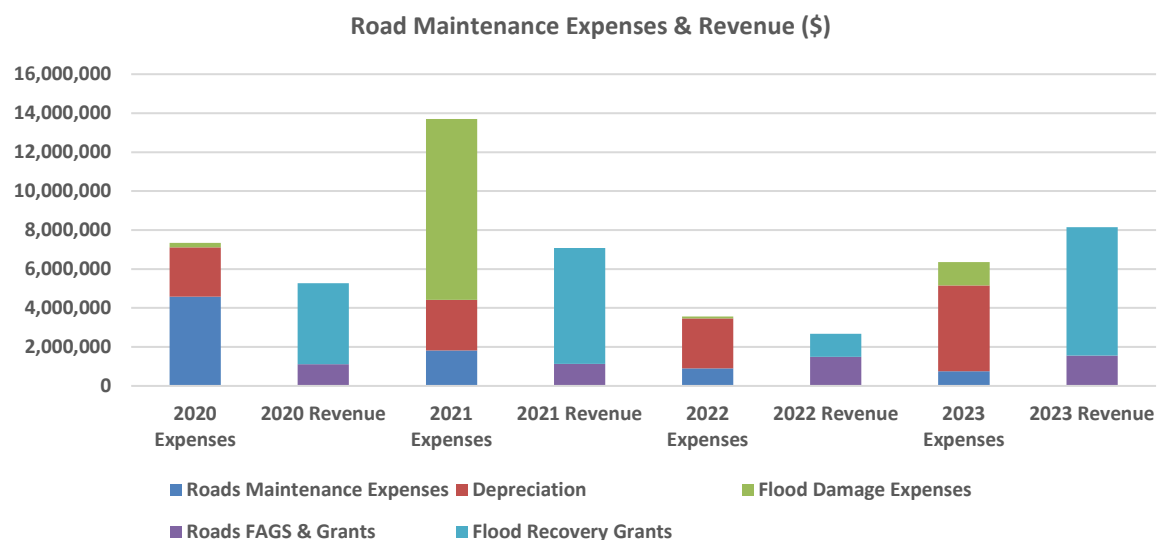
As shown in the following table, delays associated in the event being declared, obtaining an agreed scope of works and approved costing from the Department of Fire and Emergency Services (DFES) invariably means that there are significant delays in undertaking flood restoration works.

More often than not repair work for each event is spread over a number of years. In addition, extra works outside of this program are usually added at Council's cost to take advantage of contractors being on site.

A minimum local government funding contribution which varies for each event applies.

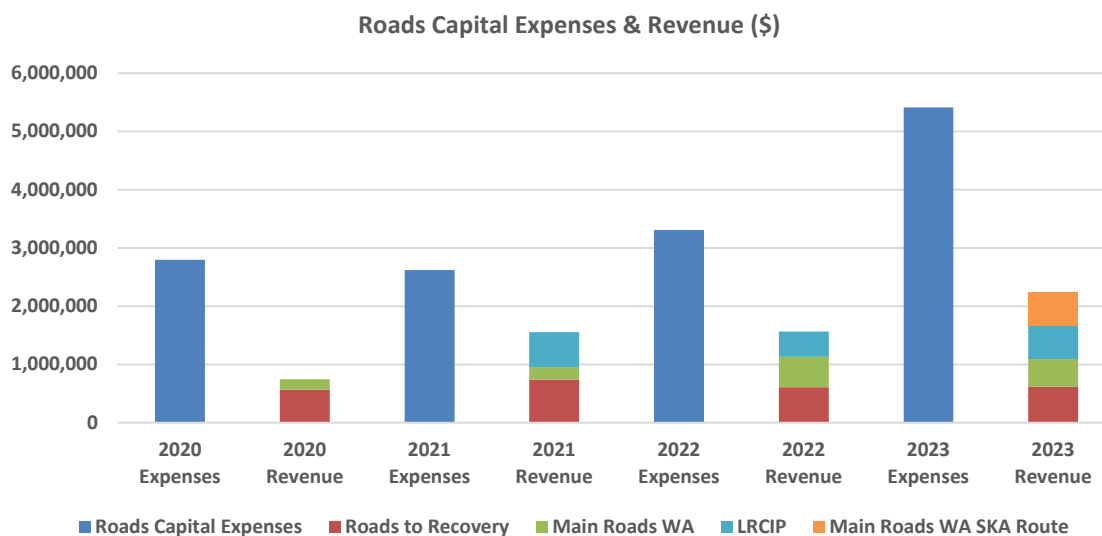
Flood Event			Cost Estimate	Years of Repair Work
AGRN863	Flood 6	11-14 April 2019	\$10,646,961	2020, 2021
AGRN899	Flood 7	4-9 Feb 2020 Tropical Cyclone Damien	\$398,024	2020, 2021
AGRN951	Flood 8	28 Jan-8 Feb 2021 Tropical Low	\$9,404,762	2021, 2022, 2023
AGRN974	Flood 9	29 - 31 May 2021 Rain Event	\$1,387,523	2022, 2023
AGRN1021	Flood 10	26 Mar – 3 April 2022	to be finalised	2022, 2023
AGRN1062	Flood 11	Mar-April 2023	to be finalised	2023

These actions significantly impacted on Council's normal level of road maintenance operations. Depreciation, a non-cash expense, is also shown.



Road Construction

As indicated below, the extent of roads construction activity is greatly influenced by the level of external funding provided. This includes Roads to Recovery and Main Roads WA funding, the latter of which has increase as Council has been able to increase the number of approved projects. In addition, since 2021/22 as part of a stimulus response to the COVID 19 Pandemic, the Commonwealth has provided additional roads funding under their Local Roads Community Infrastructure Program. In 2022-23 Council commenced road construction works on behalf of Main Roads WA on the SKA Route (Carnarvon-Mullewa, Twin Peaks-Wooleen, section of the Meeberrie-Mt Wittenoom, Boolardy-Wooleen and sections of the Beringarra-Pindar and Boolardy-Kalli Roads).



As shown below, to maximise funding and grant opportunities, works to upgrade the Carnarvon-Mullewa Road to a 7.2 sealed standard continued from previous years.

In 2022-23 the last section was completed, finalising the cumulation of 20 years' work to construct and seal 133.42km from 7.2km north of the Murchison Settlement to the Shire's southern boundary with the City of Greater Geraldton.

As shown by the symbolic "breaking" of a ribbon, the Shire is very proud of this achievement, completed in December 2022 with 35.42km having been constructed and sealed since 2021.



Murchison Shire - Portion of a 3 Year Rolling Road Construction Program Section on Carnarvon -Mullewa Road

Year	2022	2022	2022	2022	2022	2022	2021	2022	2021	2021	2024	2021
		2023	2023	2023								
SLK Start	241.74	245.04	248.34	251.22	254.10	257.40	261.91	266.00	266.52	269.70	270.35	271.50
SLK End	245.04	248.34	251.22	254.10	257.40	261.91	266.00	266.52	269.70	270.35	271.70	278.83
Length km	3.30	3.30	2.88	2.88	3.30	4.51	4.09	0.52	3.18	0.65	1.15	7.33
Funding	Council Main Roads WA	Council LRCIP Phase 3	Council Main Roads WA	Council Main Roads WA	Council LRCIP Phase 2	Council LRCIP Phase 2	Council LRCIP Phase 1		Council LRCIP Phase 1			Council Main Roads WA LRCIP Phase 1
Type	Seal	Hills Section Gravel to Seal			Seal				Seal			

Notes

Aug-21 LRCIP Phase 3 Funding to be used to supplement all projects within Gravel to Seal Section

Nov-21 Following successful funding application changes made to program to reflect two Main Roads Projects being undertaken in 2023 rather than 2023 and 2024

Feb-22 2023 Main Roads projects brought forward to be undertaken in 2022 and 2024



This is also reflected in the \$5,412,000 capital roadworks undertaken during year which included the following works.

Road	Location	Works	Funding
Beringarra-Cue	0.00 – 85.50	Complete conversion of seal to gravel	Reserves
Beringarra-Cue	0.00 – 85.50	Upgrade Floodways various sections	Reserves
Beringarra-Pindar	288.05 – 309.50	Reshape resheet various floodway sections	Revenue, Grants
Beringarra-Pindar	Wreath Flowers	Create duel one-way carriageways	Revenue, Grants
Carnarvon-Mullewa	208.68 – 241.74	Reconstruct widen various narrow sections	Revenue, Grants
Carnarvon-Mullewa	245.04 – 254.10	Reconstruct resheet Prep for Seal & Two Coat Seal	Revenue, Grants
Various	Various	Grids Replacement	Revenue

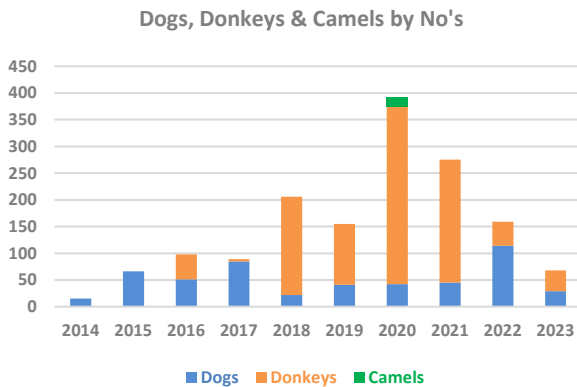


Vermin Control - Dog & Cat Management

Since 2014 the Shire has operated a Vermin Control Bounty Scheme to assist in the control of Wild Dogs, Donkeys and Camels. This scheme is a Shire initiative in addition to other State Government actions.

Prices for scalps are as follows: Wild Dogs \$100, Donkeys \$20 and Camels \$10.

Numbers recorded since the scheme's inception are shown as follows:



During the year, following general review as to the effectiveness of this and other wild dog control work undertaken, it was recognised that whilst some additional financial support for local doggers could be seen as cost shifting, it was considered important to assist them in undertaking this essential work which involves significant effort, local experience and knowledge to eradicate what is a very difficult to find and destructive problem species.

An ex-gratia incentive payment of \$30 per day to local doggers operating within the Murchison Shire, capped at 160 days per annum rather than a variation in the per head bounty fee, was considered the most appropriate form of assistance.

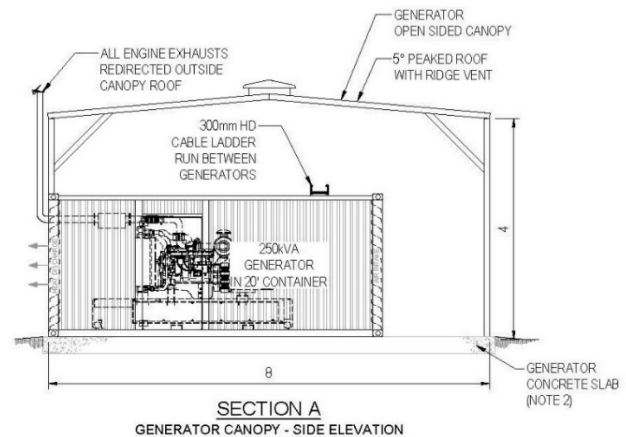
During the year Council also agreed to the request from the Murchison Region Vermin Council (MRVC) and provide a letter of support for the Murchison Region Vermin Council to create an easement for the Vermin Cell fencing recently completed by the MRVC.

Meanwhile during the year, Council accepted the offer from Canine Control to extend the current Ranger Services Agreement to 30 June 2028.

Settlement Power

Work continued towards upgrading our Settlement power. During the summer period the existing generator capacity continued to be placed under significant stress. Whilst Council continues to work towards greening our power supply, a new generator was programmed for 2019-20, and subsequently installed in 2021-22.

Designs and specifications for a major upgrade to our power supply have been completed. Works are scheduled for 2023/24 depending on outcomes from funding submissions.



Improved Water Supply

Work towards improving the quality of the water supply for Settlement residents and visitors continued, with a tender being called for and contract awarded to Murchison Gas and Plumbing for plumbing works. Works include a new ring main, pump equipment and connection to new bores, and ultimately to existing buildings. Works commenced and are expected to be completed in 2023-24.

Meanwhile application for funding has been made for the provision of a chlorinator to ultimately provide potable water.



Staff Works

Refurbishment work 6 Kurara Way, which commenced in 2021-22 was completed. A Niche wall was also constructed at the cemetery.

Plant and Equipment

Replacement purchases of a Grader, Howard Porter Skel Trailer, Dolly and Trailer, and Landcruiser Utility plus a new small Tipper Trailer for gardening work.

Community Participation

All residents and ratepayers are encouraged to respond to surveys and provide feedback to Council on an ongoing basis to help build a stronger and economically resilient community.

Council regularly updates and utilises its community email list to assist, as well as facilitating publication of the Murchison Monologue about life in the Shire of Murchison. During the year, 3 newsletters were produced and distributed.

The Murchison Polocrosse Tournament was again successfully held. This, and the Shire's Christmas Tree celebrations in December, continue to be the main stable Shire / community events historically held.

In April 2023 with funding assistance from Lottery West, Tourism WA, local businesses and others, the Shire successfully held the Ancient Land Under Brilliant Skies Festival, celebrating the land and skies of the Murchison region.



Over the two days, visitors and locals learnt how to cook in a camp oven, took a scenic helicopter flight, wandered the local market stalls of artisan-made goods, participated in a bushtucker talk and admired Aboriginal art. There was plenty of star-studded science during the event too, with expert talks on the world's largest radio telescope, the SKA, which is being built on Inyarrimanha Ilgari Bundara, the CSIRO Murchison Radio-astronomy Observatory.

Circus acts, face painters, costume making and more made the outback come alive. Everyone relaxed, sat back amongst the gum trees of the oasis of the Murchison and

enjoyed good food supplied by local caterers and culinary enthusiasts.

As the evening rolled in, everyone enjoyed fantastic performances and participated in a stellar stargazing event, including three laser-pointer tours of Southern Hemisphere constellations.

The Murchison River was up for a few weeks and, whilst welcome by all pastoralists, did cause some disruption for east-west traffic making it difficult for those to attend the Ancient Land Under Brilliant Skies Festival leading to the cancellation of CSIRO's tours of the Inyarrimanha Ilgari Bundara, Murchison Radio-astronomy Observatory.

The Working Group and many others are to be congratulated for putting on a very successful festival event which was extremely well received.



Bill Boehm - Chief Executive Officer



Strategic Community Plan

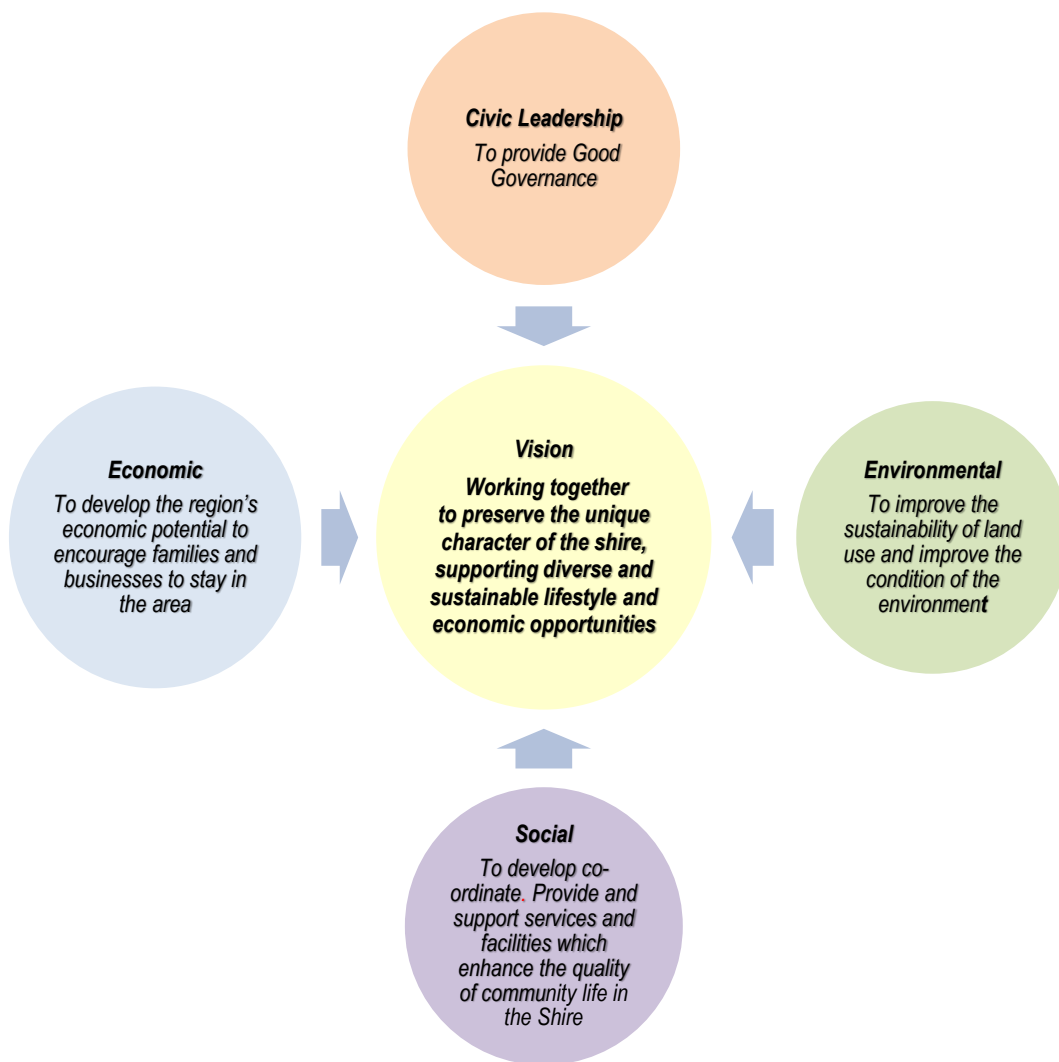
The Local Government Act and associated Regulations require a Local Government to ensure that a Strategic Community Plan is made for its district to:

- ~ Ensure that a Corporate Business Plan is made for its district and
- ~ Include in its Annual Report an overview of the Plan for the Future, including major initiatives planned to commence or continue in the next year.

In accordance with Integrated Planning and Reporting Requirements, the Shire of Murchison has developed a ten-year Strategic Community Plan, a 15-year Long Term Financial Plan and a four-year Corporate Business Plan. In 2023 the Corporate Business Plan was updated ahead of the 2023-24 Budget

The Strategic Community Plan was originally developed in 2013 after extensive community consultation. The Plan reflects the Community's vision for the future and is the principal strategic guide for our future planning and activities.


A full review of the plan was undertaken and the revised 2016-17 to 2026-27 Strategic Community Plan was adopted on the 29 March 2017 and, as shown below, is built around four well-being priorities.



Various major initiatives were planned to commence or continue in the next few years. The proposed desktop review of the plan may alter priorities, especially as specific elements of the plan have been directly impacted by the current COVID-19 Coronavirus environment and a raft of other changes.

In the meantime, actions undertaken in relation to the Corporate Business Plan are shown in the following table:

Corporate Business Plan - Strategies & Actions Outline as aligned with the Strategic Community Plan 2016-17 – 2026-27

Strategy	Action No	Actions	Desired Trends & Comments
 <p>Economic well-being</p> <p>To develop the region's economic potential to encourage families and businesses to stay in the area</p>			
Outcome 1.1 Maintenance and upgrade of road network			<i>Aim for improved road safety and increased seal widening on the Carnarvon-Mullewa Road</i>
1.1.1 To develop, maintain and improve an efficient road system to support the transport requirements associated with the pastoral and mining industries and tourism	1.1.1.1	Lobbying State and Federal Governments to adequately fund roads	Additional Road funding from the Commonwealth's Local Roads Community Infrastructure Program to supplement Roads to Recovery Funding) which is part of a 5-year program. Main Roads WA funding has effectively doubled from previous years due to submissions presented. In 2022-23 three projects have been funded.
	1.1.1.2	Maintaining an effective working relationship with Main Roads WA	Member of Main Roads Mid-West Regional Roads Group and Murchison Subgroup. CEO is a member of Main Roads WA Technical Working Group
	1.1.1.3	Continue road improvement program	Refer Capital Works section of the Annual Report Beringarra-Cue 0.00 – 85.50 convert seal to gravel and upgrade floodways at various sections. Beringarra-Pindar 288.05 – 309.50 Reshape, resheet various floodway sections. Beringarra-Pindar Wreath Flowers section create dual carriageways. Carnarvon-Mullewa 208.68 – 241.74 Reconstruct widen various narrow. Carnarvon-Mullewa 245.04 – 254.74 Reconstruct and provided a Two Coat Seal Grids Replacement at various locations
	1.1.1.4	Install safety signage at entry points to the Shire, including 'drive to conditions', UHF frequencies, 'no mobile service', carry enough water	New Entrance Signs previously installed in 2020/21
Outcome 1.2 Tourism Development			<i>Increase visitor numbers and longer duration of stay</i>
1.2.1 To promote and support a sustainable tourism industry in the Shire of Murchison	1.2.1.1	Construction / development of an Interpretive Centre in the Murchison Settlement	Part of Murchison Vast Sky Business Case which requires substantial funding for it to proceed
	1.2.1.2	Expansion of Murchison Settlement Caravan Park's accommodation facilities and construction of a camp kitchen	Tenders called for a new Caravan Park Ablution Block in December 2021, but no responses were received. Further follow up work has led to this project commencing in 2023/24


Strategy	Action No	Actions	Desired Trends & Comments
Outcome 1.3 Economic development			<i>Water and Electricity Supply upgraded</i>
1.3.1 Retain existing industries and encourage the establishment of new industries to broaden the region's economic base through the provision of residential and industrial land / buildings in Murchison Settlement	1.3.1.1	Explore options for the provision of land for residential and industrial development options in the Murchison Settlement	To be reviewed at a later date.
	1.3.1.2	Dissemination of information on employment and training opportunities within Shire and other organisations to the community	To be reviewed at a later date
	1.3.1.3	Provide training and employment opportunities for the local community	Ongoing as opportunities arise




Environmental well-being

To improve the sustainability of land use and improve the condition of the environment

Outcome 2.1 Waste Management			<i>Reduction in waste going to landfill</i>
2.1.1 Develop and implement programs to reduce and control littering Develop and implement programs to encourage community ownership of the road side litter issue	2.1.1.1	Develop and implement programs to encourage community ownership of the road side litter issue	Ongoing as opportunities arise
	2.1.1.2	Better community engagement, signage encouraging 'respect for country' and encouraging people to take litter with them or leave it at rubbish facilities within the settlement.	Ongoing as opportunities arise
	2.1.1.3	Provision of more bins at the roadhouse and caravan park to deal with this	Ongoing Review on an as required basis
Outcome 2.2 Energy efficiency			<i>Policy developed. Application incorporated into operational practices</i>
2.2.1 Develop a policy to assess energy efficiency of appliances and other assets as part of the acquisition process	2.2.1.1	Develop a policy for assessing energy efficiency as part of the acquisition process for appliances and other assets	Reviewed and updated on an ongoing basis
	2.2.1.2	Replacement of existing appliances and other assets with more energy efficient models as part of the infrastructure maintenance and upgrade program	Ongoing brief with budgeted purchases

Strategy	Action No	Actions	Desired Trends & Comments
Outcome 2.3 Environmental initiatives			<i>As below</i>
2.3.1 To protect and rehabilitate the Shires natural environment and support the pastoral industry	2.3.1.1	Continued support for community groups	Ongoing. Settlement Freight subsidy Contact. Annual Christmas Tree celebrations, ANZAC Day and Murchison Polocrosse support. Funding support for, Biggest Morning Tea Cancer Fund Raising Event and Meekatharra School of the Air Parents and Citizens, Association (MSOTA)
	2.3.1.2	Develop a strategy for managing drainage in relation to flood and storm water on roads with other stakeholders	Policy developed. Incorporated into road design and road maintenance practices. Attended and presented at Mt Magnet Roads for Rehydration Forum
	2.3.1.3	Pursue funding opportunities for control of noxious weeds and declared animals	Ongoing
	2.3.1.4	Continued support for community groups controlling noxious weeds and declared animals	Ongoing including for CRBA and Local Vermin Control Bounty Scheme. Additional financial support for local Doggers commenced in 2022-23
 Social well-being To develop, co-ordinate, provide and support services and facilities which enhance the quality of community life in the Shire			
Outcome 3.1 Infrastructure upgrade and improvement			<i>As below</i>
3.1.1 Maintain and improve infrastructure within the Shire to support social and economic activities (buildings and other infrastructure)	3.1.1.1	Explore and pursue funding opportunities to support the Shire's capital works and maintenance programs	Council contribution to the Mid-West Development Commission's Business Case Work for the Murchison Settlement by way of the Murchison SKA Interpretive Experience Planning Project and Murchison Roads Planning and Design Planning Project
	3.1.1.2	Follow up plans and ideas of disbanded cemetery committee	Ongoing
	3.1.1.3	Complete development of the cemetery	Cemetery Niche wall completed in 2022-23
Outcome 3.2 Emergency services			<i>As below</i>
3.2.1 Supply resources for, and co-ordinate delivery of, emergency services within the Shire	3.2.2.1	Bush fire brigade training	Ongoing
	3.2.2.2	St John Ambulance First Aid training to be held at Murchison Settlement	Ongoing

Strategy	Action No	Actions	Desired Trends & Comments
Outcome 3.3 Provision of health service information			<i>As below</i>
3.3.1 Shire to act as a reference point for the provision of health and well-being information for local residents	3.3.1.1	Gather information on health services provided in neighbouring communities and develop methodologies for communicating to the local community	Ongoing
	3.3.1.2	Establish a central information hub advising contact details and resources for services available in surrounding districts	Ongoing maintenance of Community mailing list
 Civic Leadership well-being To provide good governance to the Murchison Shire			
Outcome 4.1 Workforce planning			<i>As below</i>
4.1.1 Development of a Workforce Plan to ensure human resources can be optimised to achieve the Shire's strategic objectives	4.1.1.1	Seek funding for development of a Community Development Officer position to implement actions to achieve Council's strategic objectives	Position incorporated into Shire Staff. New replacement being sourced in 2023-24
Outcome 4.2 Regional collaboration			<i>As below</i>
4.2.1 Work collaboratively with neighbouring shires, state and federal government and private enterprise to ensure the efficient and effective use of the Shire's scarce resources	4.2.1.1	Identify opportunities where collaboration can achieve greater outcomes for the local community than the Shire could achieve acting in isolation	Ongoing. Includes councillor representation on the WALGA Murchison Country Zone and CEO representation on the Murchison Economic Group and partnering with the Mid West Development Commission on the Murchison Vast Sky Experience Business Case Project.
Outcome 4.3 Financial planning and management			<i>As below</i>
4.3.1 To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management	4.3.1.1	Identify opportunities where collaboration can achieve greater outcomes for the local community than the Shire could achieve acting in isolation	Ongoing
	4.3.1.2	Adopt an asset management and replacement strategy that minimises the net cost of replacing assets	Major review undertaken in 2022-23 with new plan adopted in August 2023.
	4.3.1.3	Assess all potential funding sources, particularly grants to enable the maximisation of community benefit	Ongoing

Strategy	Action No	Actions	Desired Trends & Comments
		from matching cash contributions by Council	
Outcome 4.4 Strategic planning			<i>Full review of Community Strategic Plan completed</i>
4.4.1 Ongoing reviews of the Community Strategic Plan	4.4.1.1	A full review of the Strategic Community Plan will be scheduled for four years from when it is adopted	
Outcome 4.5 Asset management			<i>As below</i>
4.5.1 Meet the required level of service in the most cost-effective manner for present and future Residents.	4.5.1.1	Maintain an Asset Management Plan	Major review undertaken in 2022-23 with new plan adopted in August 2023.



Statutory Reporting Requirements

The following are statutory reporting requirements for inclusion into Council's Annual Report

Public Interest Disclosures

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken. The Chief Executive Officer is the designated responsible officer under the Act and has complied with all obligations. There were no disclosures or complaints lodged during 2022-23.

National Competition Policy

Council operations in 2022-23 did not fall within the requirements of the National Competition Policy

Register of Certain Complaints of Minor Breaches

The Local Government Act requires the annual report to contain details about entries made during the financial year in the register of complaints, including:

- ~ the number of complaints; and
- ~ how the recorded complaints were dealt with; and
- ~ any other details that the regulations may require.

Generally, a minor breach is a breach of a local law or code of conduct and the action taken may be public censure, making the person say sorry or sending them to training. A register must be kept of all such breaches.

The Shire of Murchison does not have a designated Complaints Officer and so the Chief Executive Officer fulfils this role.

The Shire reports no complaints as defined under s5.110 (6) (b) or (c) of the Act for the period ending 30 June 2023.

Information About Certain Employees

In accordance with s5.53(2)(g) of the *Local Government Act 1995* and s19B of the *Local Government (Administration) Regulations 1996*, there are no employees other than the CEO who have an annual salary of \$130,000 per annum or more.

Salary Band	Number of Employees	
	2023	2022
\$140,000 to \$149,999	1	1

The CEO's remuneration comprised \$188,514 (salary, superannuation, allowances & fees) and \$33,758 (non-cash benefits).

Freedom of Information

The Shire of Murchison complies with the Freedom of Information Act 1992 which, amongst other things, has as its objectives to:

- ~ Enable the public to participate more effectively in governing the state;
- ~ Make the persons and bodies that are responsible for the State and Local Government more accountable to the public.
- ~ Make available details about the kind of information they hold and enable persons to ensure that personal information held by government agencies about them is "accurate, complete, up to date and not misleading.

The Chief Executive Officer is the Shire's Freedom of Information Coordinator. Any formal application for the information that is not already freely available at the Shire may be made formally through the Chief Executive Officer.

It is the aim of the Shire of Murchison to make information available promptly, at the least possible cost and wherever possible, documents will be provided outside the freedom of information (FOI) process. During 2022-23 the Shire received no Freedom of Information applications.

Record Keeping

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed matter. Council has prepared a Record Keeping Plan that is considered to comply with the Act. The record keeping plan is to provide evidence to address that:

- ~ The efficiency and effectiveness of the Shire's record keeping system is evaluated not less than once every 5 years.
- ~ The Shire conducts a record keeping training program.
- ~ Information sessions are conducted for staff as required.
- ~ The Shire's Induction Program for new employees includes an introduction to the local government's record keeping system and program, and information on their record keeping responsibilities.

The Record Keeping Plan must be reviewed at least every five years. Between reviews, the implementation and continuation of requirements is to be further developed.

The Shire of Murchison completed a full review of its record keeping plan in November 2018 which was submitted to the State Records Office. It is expected that a significant amount of catch-up work will be required to implement the plan.

Disability Access and Inclusion Plan

The Disability Services Act 1993 requires a local government or regional local government that has a disability access and inclusion plan must include in its annual report with a report about the implementation of the plan.

The Murchison Shire Council Disability Access & Inclusion Plan was originally adopted in July 2008, then reviewed in the later part of 2015 and the review adopted by Council in February 2016 and later in July 2021 after community consultation.

The Disability Access and inclusion Plan 2021–2025 includes seven outcomes and underpinning strategies to ensure that people with disability have the same opportunities as other people to access the services of public authority.

The seven outcomes and achievements against strategies for 2022-23 are as follows:

Outcomes

- 1 People with disability have the same opportunities as other people to access the services of and any events organised by a public authority.
- 2 People with disability have the same opportunities as other people to access the buildings and other facilities of public authority
- 3 People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.
- 4 People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.
- 5 People with disability have the same opportunities as other people to make complaints to public authority.
- 6 People with disability have the same opportunities as other people to participate in any public consultation by a public authority.
- 7 People with disability have the same opportunity as other people to obtain and maintain employment with public authority.

Achievements against Strategies

Shire services are monitored to ensure equitable access and inclusion, especially in regard to events being organised or funded.

The DAIP is considered a living document and is inclusive to all shire plans and strategies.

Consideration is given to providing wheelchair access for all new development works.

All recreational areas are accessible.

All Shire information is available in alternative format upon request.

Staff are aware.

Website meets contemporary good practice.

Staff and Council are aware of disability issues and provide a high standard of customer service to all who attend the Shire.

Grievance mechanisms are in place but have not yet been utilised by any people with disability.

Through our website, people with disability are encouraged to participate in any public consultation.

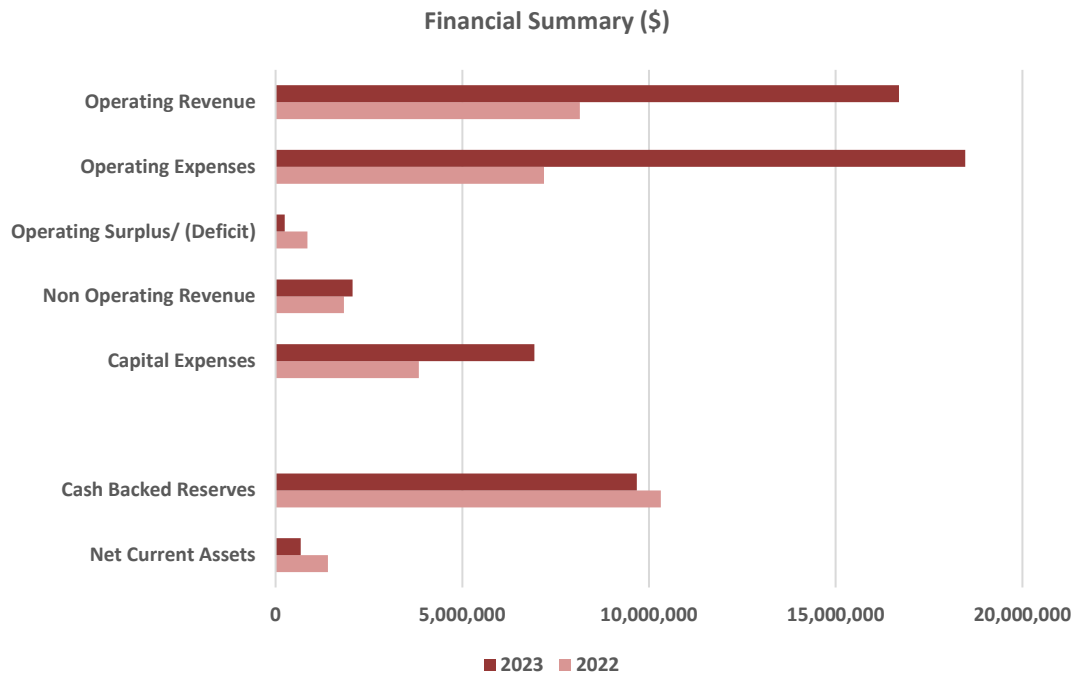
People with disability are encouraged to apply for any employment with the Shire.

Financial Overview

Financial Summary

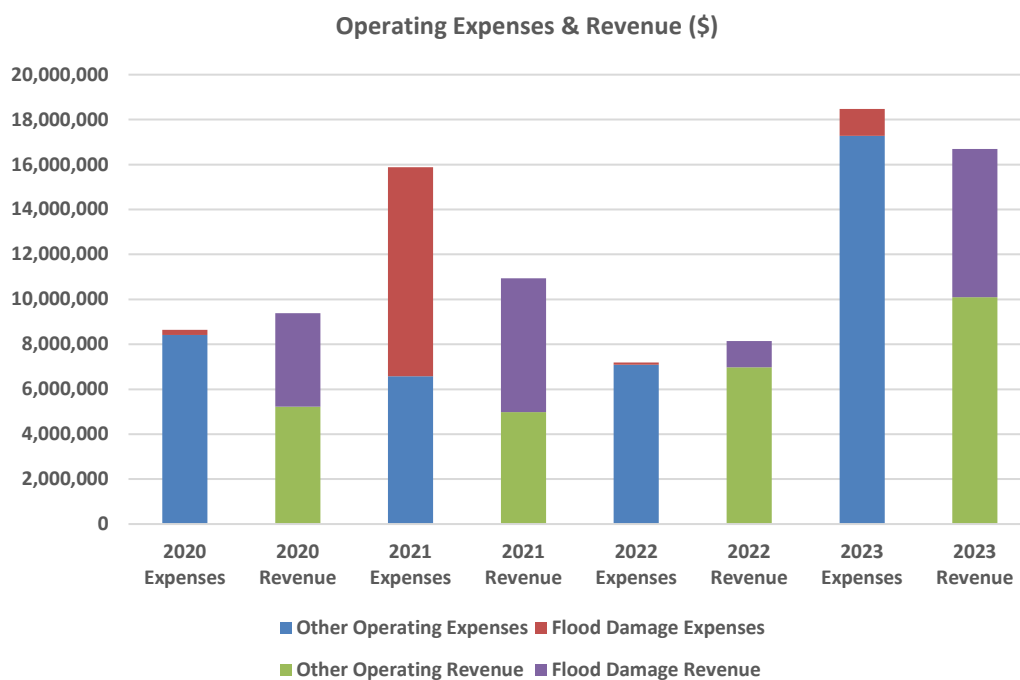
A summary of Council's financial performance is shown as follows:

Depending on the circumstances during the year the financial performance may vary widely. The main influencing factor, that dramatically increased both operating income and operating expenses, involved repairs to Council's Road network following continuation of flood restoration works associated with various events as previously described.



Operating Revenue & Expenses

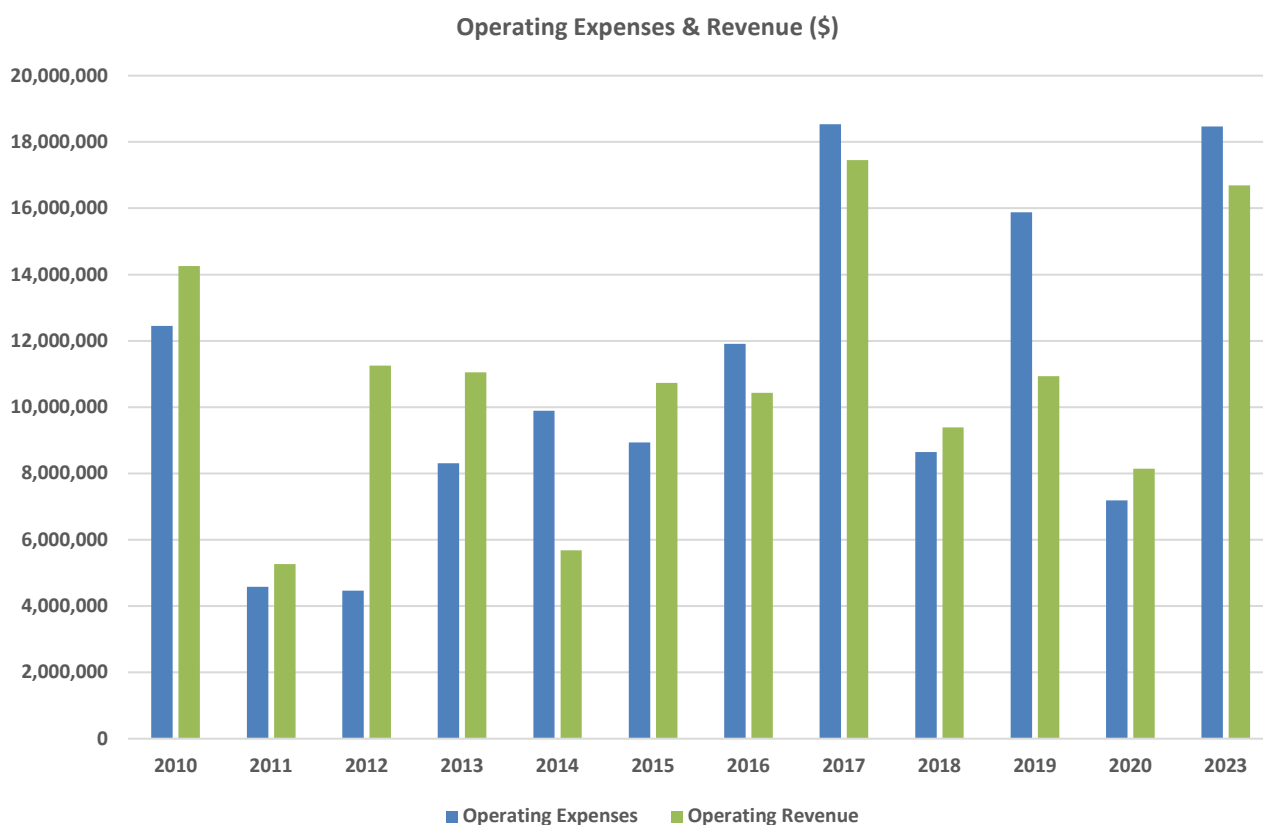
A summary of operating revenue and expenses over several years is shown below.



Summary categorisation of operating revenue and expenses is shown as follows:

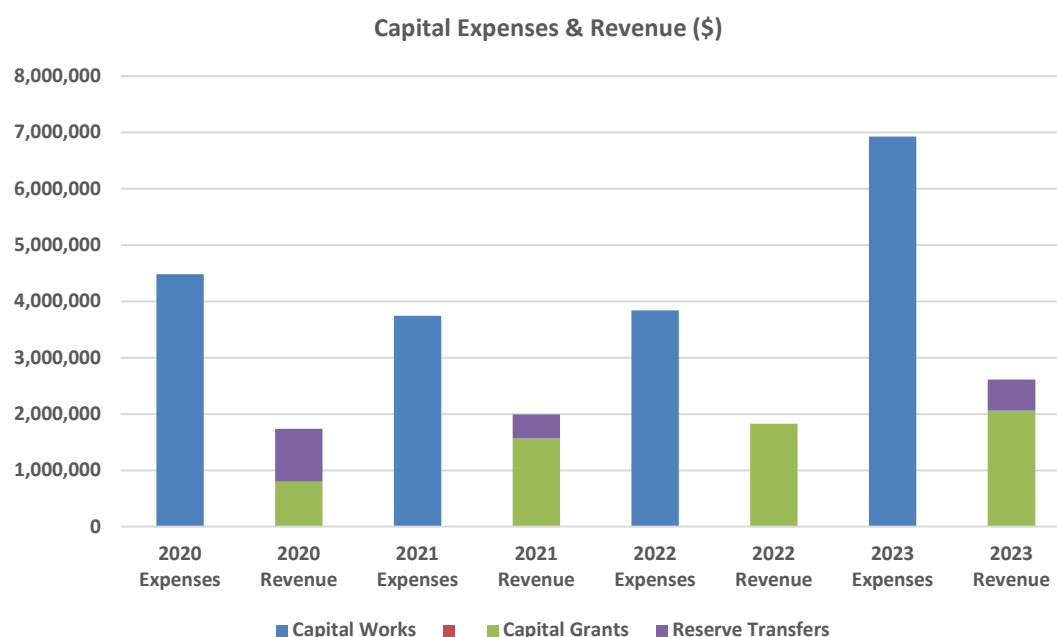
Revenue \$	2022	2023	Expenses \$	2022	2023
Rates	538,967	671,803	Governance	625,224	805,178
Operating Grants & Subsidies	6,843,572	15,047,853	General Purpose Revenue	41,844	38,050
Fees & Charges	478,569	545,285	Law Order & Public Safety	97,808	97,382
Interest Earnings	10,134	88,779	Health	43,871	65,700
Other Revenue	272,938	341,137	Education & Welfare	2,064	3,763
	8,144,180	16,694,857	Housing	92,121	247,955
			Community Amenities	125,746	163,031
			Recreation & Culture	271,893	383,646
			Transport	4,118,947	14,368,792
			Economic Services	1,701,567	2,143,828
			Other Property & Services	64,773	152,217
				7,185,858	18,469,542
Non-Cash Amounts included in the above				3,653,752	5,441,519

A summary of operating revenue and expenses (including depreciation which is non-cash) over several years is shown below.



Capital Expenses & Revenue

A summary of capital revenue and expenses is show below.



Financial Position

Many small councils in WA are heavily reliant on external funding, delivered through Federal and State Grants Commission (Financial Assistance (FAGs) and Road Grants), Roads to Recovery, Main Roads WA, Flood Damage (where applicable) and other sources. Rate Revenue represents a very small proportion of our operating revenue.

The Department of Local Government, Sport & Cultural Industries (DLGCSI) has, over recent years, developed various financial indicators including a Financial Health Indicator (FHI) as a measurement of a local government's overall financial health. It is calculated from the seven financial ratios that local governments are required to calculate annually and include in Annual Financial Report.

Whilst these indicators are one aspect to consider in assessing overall performance, other factors include: the range of services offered, efficiency of services delivered, community satisfaction, sparseness, and major events such as flood repairs etc which, as previously indicated under Operating Revenue, have a significant impact.

For instance, in 2018/19 whilst the Debt Service Cover Ratio as outlined under Note 30 of the Notes to Financial Report is recognised as being "supposedly" below the (DLGCSI) standard, in reality this was influenced by \$1.55m in short-term loan payments which were

outstanding at the end of the financial year, but later paid in 2019/20 from flood damage grants. For practical purposes Council is almost debt free.

The figure is also subject to question depending on the timing of an entity's asset valuation and the degree of sophistication of the Asset Management Plan which, in our case, was adopted in 2013. Much has changed since this time with a more relevant and updated version, which will form part of the 2023-24 Annual Report being adopted in August 2023.

Some of the definitions of ratios required to be calculated do not appear to be in accordance with contemporary practice, with the one size fits all criteria difficult to apply with any uniformity in such a widely varying State.

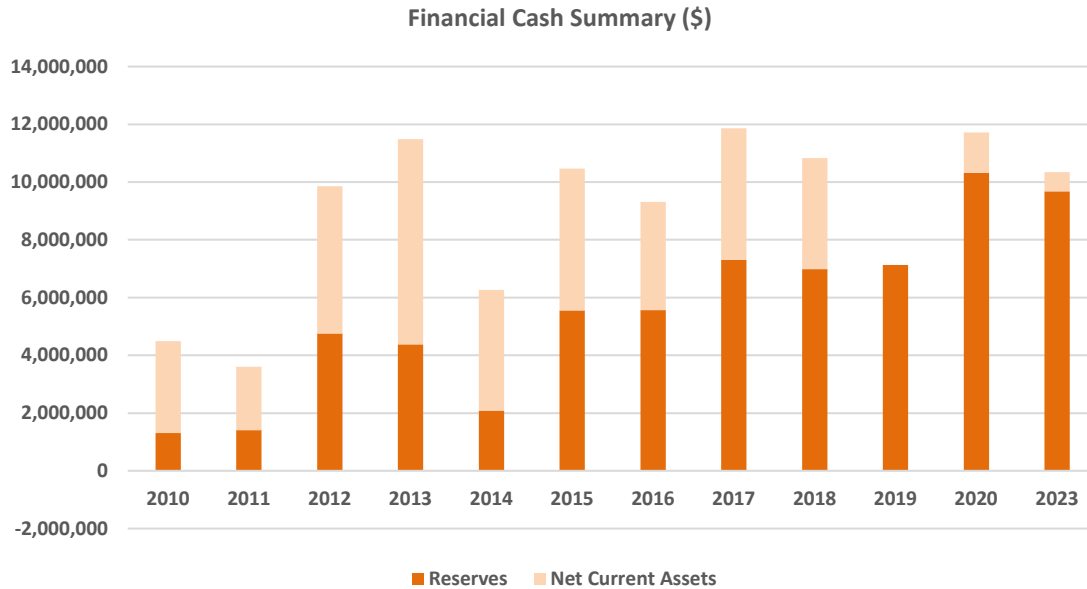
In 2019 WALGA commissioned an independent review of the current legislated financial indicators and have adopted a modified set with significantly different components.

It was also noted that:

"Financial Ratios measure financial performance and do not measure a local government's efficiency or effectiveness in delivering its programs and services".

It is considered that Council's current approach to measure the amount of available cash, as shown by the combined cash reserves and Net Current Assets Position, and develop and continually update our asset management and long-term financial plans.

As shown below "cash wise" Council's financial position has improved over time, notwithstanding an increase in the quantum of works undertaken.



Regardless of the figures, questions may be asked by the community about a local government's revenue, expenses and service delivery.

This same question is asked at a Council level where it is recognised that having sound data and analysis is critical to good medium to long term decision making.

Council is committed to improvements in this area and during the year commenced detailed strategic work including:

Revalidation of Council's RAMM Database and Road Condition Assessment leading, in part, to the adoption of a long-term sealing program and plant replacement through an adaptive model.

This is part of the adjacent continuous improvement approach that Council continues to embark on.

This saw an updated Corporate Business Plan adopted in June 2023 with a fit for purpose Asset Management Plan, which will be updated annually, adopted in August 2023.



Financial Report

Council's Financial Report for the year ending 30 June 2023 report comprises of:

- Statement by Chief Executive Officer,
- Statement of Comprehensive Income by Nature and Type
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Financial Activity
- Notes to and Forming Part of the Annual Report
- Independent Auditors Report

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

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

Working together to preserve the unique character of the Shire, supporting diverse and sustainable lifestyle and economic opportunities

Principal place of business:
Murchison Settlement
Carnarvon-Mullewa Road
Western Australia

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

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

STATEMENT BY CEO

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

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

Signed on the 1st day of December 2023



Chief Executive Officer

William James Boehm

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

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),22	671,803	623,919	538,967
Grants, subsidies and contributions	2(a)	15,047,853	14,847,858	6,843,572
Fees and charges	2(a)	545,285	625,445	478,569
Interest revenue	2(a)	88,779	45,000	10,134
Other revenue	2(a)	341,137	272,230	272,938
		16,694,857	16,414,452	8,144,180
Expenses				
Employee costs	2(b)	(1,525,756)	(1,311,381)	(1,411,298)
Materials and contracts		(11,116,646)	(16,154,497)	(1,791,490)
Depreciation		(5,441,519)	(3,520,116)	(3,653,752)
Finance costs	2(b)	(53,047)	(47,061)	(27,790)
Insurance		(185,182)	(184,439)	(180,109)
Other expenditure	2(b)	(147,392)	(160,850)	(121,519)
		(18,469,542)	(21,378,344)	(7,185,958)
		(1,774,685)	(4,963,892)	958,222
Capital grants, subsidies and contributions	2(a)	2,059,431	1,938,566	1,829,863
Loss on asset disposals		-	-	(11,568)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	922	-	999
Impairment of Buildings and Improvements	8(a)	(37,060)	-	-
Loss on revaluation of Infrastructure - bridges	9(a)	-	-	(1,925,144)
		2,023,293	1,938,566	(105,850)
Net result for the period		248,608	(3,025,326)	852,372
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	-	-	22,180,187
Total other comprehensive income for the period	15	-	-	22,180,187
Total comprehensive income for the period		248,608	(3,025,326)	23,032,559

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



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SHIRE OF MURCHISON
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	3	10,542,527	9,109,699
Trade and other receivables	5	385,542	127,164
Other financial assets	4(a)	-	3,422,952
Inventories	6	230,472	139,174
Other assets	7	1,752,976	182,020
TOTAL CURRENT ASSETS		12,911,517	12,981,009
NON-CURRENT ASSETS			
Other financial assets	4(b)	20,373	19,451
Property, plant and equipment	8	13,172,850	12,770,481
Infrastructure	9	91,592,586	90,544,571
TOTAL NON-CURRENT ASSETS		104,785,809	103,334,503
TOTAL ASSETS		117,697,326	116,315,512
CURRENT LIABILITIES			
Trade and other payables	11	1,521,473	880,062
Other liabilities	12	1,044,818	377,174
Borrowings	13	194,552	193,898
Employee related provisions	14	246,429	187,775
TOTAL CURRENT LIABILITIES		3,007,272	1,638,909
NON-CURRENT LIABILITIES			
Borrowings	13	1,533,838	1,736,657
Employee related provisions	14	60,087	92,425
TOTAL NON-CURRENT LIABILITIES		1,593,925	1,829,082
TOTAL LIABILITIES		4,601,197	3,467,991
NET ASSETS		113,096,129	112,847,521
EQUITY			
Retained surplus		24,005,077	23,116,002
Reserve accounts	25	9,675,984	10,316,451
Revaluation surplus	15	79,415,068	79,415,068
TOTAL EQUITY		113,096,129	112,847,521

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



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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		25,451,098	7,128,983	57,234,881	89,814,962
Comprehensive income for the period					
Net result for the period		852,372	-	-	852,372
Other comprehensive income for the period	15	-	-	22,180,187	22,180,187
Total comprehensive income for the period		852,372	-	22,180,187	23,032,559
Transfers to reserve accounts	25	(3,187,468)	3,187,468	-	-
Balance as at 30 June 2022		23,116,002	10,316,451	79,415,068	112,847,521
Comprehensive income for the period					
Net result for the period		248,608	-	-	248,608
Other comprehensive income for the period	15	-	-	-	-
Total comprehensive income for the period		248,608	-	-	248,608
Transfers from reserve accounts	25	5,781,902	(5,781,902)	-	-
Transfers to reserve accounts	25	(5,141,435)	5,141,435	-	-
Balance as at 30 June 2023		24,005,077	9,675,984	79,415,068	113,096,129

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



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

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		768,663	1,026,508
Grants, subsidies and contributions		14,934,444	6,905,551
Fees and charges		537,087	472,645
Interest revenue		88,779	10,134
Goods and services tax received		-	70,899
Other revenue		341,137	272,938
		16,670,110	8,758,675
Payments			
Employee costs		(1,502,778)	(1,314,582)
Materials and contracts		(12,212,746)	(2,537,822)
Finance costs		(53,047)	(27,790)
Insurance paid		(185,182)	(180,109)
Goods and services tax paid		(155,036)	-
Other expenditure		(147,392)	(121,519)
		(14,256,181)	(4,181,822)
Net cash provided by operating activities	16(b)	2,413,929	4,576,853
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost		-	(3,422,952)
Payments for purchase of property, plant & equipment	8(a)	(1,516,963)	(528,372)
Payments for construction of infrastructure	9(a)	(5,412,000)	(3,309,267)
Capital grants, subsidies and contributions		2,727,075	1,716,695
Proceeds for financial assets at amortised cost		3,422,952	-
Proceeds from sale of property, plant & equipment		-	5,455
Net cash provided by (used in) investing activities		(778,936)	(5,538,441)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	24(a)	(202,165)	(85,623)
Proceeds from new borrowings	24(a)	-	2,000,000
Net cash provided by (used in) financing activities		(202,165)	1,914,377
Net increase in cash held		1,432,828	952,789
Cash at beginning of year		9,109,699	8,156,910
Cash and cash equivalents at the end of the year	16(a)	10,542,527	9,109,699

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



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

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	22	671,803	623,919	538,967
Grants, subsidies and contributions		15,047,853	14,847,858	6,843,572
Fees and charges		545,285	625,445	478,569
Interest revenue		88,779	45,000	10,134
Other revenue		341,137	272,230	272,938
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	922	-	999
		16,695,779	16,414,452	8,145,179
Expenditure from operating activities				
Employee costs		(1,525,756)	(1,311,381)	(1,411,298)
Materials and contracts		(11,116,646)	(16,154,497)	(1,791,490)
Depreciation		(5,441,519)	(3,520,116)	(3,653,752)
Finance costs		(53,047)	(47,061)	(27,790)
Insurance		(185,182)	(184,439)	(180,109)
Other expenditure		(147,392)	(160,850)	(121,519)
Loss on asset disposals		-	-	(11,568)
Loss on revaluation of non-current assets		(37,060)	-	(1,925,144)
		(18,506,602)	(21,378,344)	(9,122,670)
Non-cash amounts excluded from operating activities	23(a)	5,507,989	3,520,116	5,673,805
Amount attributable to operating activities		3,697,166	(1,443,776)	4,696,314
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,059,431	1,938,566	1,829,863
Proceeds from disposal of assets		-	59,000	5,455
		2,059,431	1,997,566	1,835,318
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,516,963)	(1,959,000)	(528,372)
Purchase and construction of infrastructure	9(a)	(5,412,000)	(5,062,079)	(3,309,267)
		(6,928,963)	(7,021,079)	(3,837,639)
Amount attributable to investing activities		(4,869,532)	(5,023,513)	(2,002,321)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	24(a)	-	950,000	2,000,000
Transfers from reserve accounts	25	5,781,902	5,804,223	-
		5,781,902	6,754,223	2,000,000
Outflows from financing activities				
Repayment of borrowings	24(a)	(202,165)	(200,599)	(85,623)
Transfers to reserve accounts	25	(5,141,435)	(553,800)	(3,187,468)
		(5,343,600)	(754,399)	(3,273,091)
Amount attributable to financing activities		438,302	5,999,824	(1,273,091)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	23(b)	1,403,306	481,440	(17,596)
Amount attributable to operating activities		3,697,166	(1,443,776)	4,696,314
Amount attributable to investing activities		(4,869,532)	(5,023,513)	(2,002,321)
Amount attributable to financing activities		438,302	5,999,824	(1,273,091)
Surplus or deficit after imposition of general rates	23(b)	669,242	13,975	1,403,306

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



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

1. BASIS OF PREPARATION

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

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

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

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 26 of the financial report.

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

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

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

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

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates

This standard will result in a terminology change for significant accounting policies

- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified. Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates.	Over time.	Payment dates adopted by Council during the year.	None.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time.	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time.	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment.	No obligations.	Not applicable.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time.	Full payment prior to issue.	None.	On payment and issue of the licence, registration or approval.
Other inspections	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Revenue recognised after inspection event occurs.
Property hire and entry	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7 days.	On entry or at conclusion of hire.
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works.	Single point in time.	Payment in full in advance.	None.	Output method based on provision of service or completion of works.
Commissions	Commissions on licencing and ticket sales.	Over time.	Payment in full on sale.	None.	When assets are controlled.
Reimbursements	Insurance claims.	Single point in time.	Payment in arrears for claimable event.	None.	When claim is agreed.

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

Revenue Recognition

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

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	671,803	-	671,803
Grants, subsidies and contributions	15,047,853	-	-	-	15,047,853
Fees and charges	545,285	-	-	-	545,285
Interest revenue	-	-	3,980	84,799	88,779
Other revenue	341,137	-	-	-	341,137
Capital grants, subsidies and contributions	-	2,059,431	-	-	2,059,431
Total	15,934,275	2,059,431	675,783	84,799	18,754,288

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	538,967	-	538,967
Grants, subsidies and contributions	6,843,572	-	-	-	6,843,572
Fees and charges	478,569	-	-	-	478,569
Interest revenue	-	-	5,481	4,653	10,134
Other revenue	272,938	-	-	-	272,938
Capital grants, subsidies and contributions	-	1,829,863	-	-	1,829,863
Total	7,595,079	1,829,863	544,448	4,653	9,974,043

Note	2023 Actual	2022 Actual
	\$	\$
Assets and services acquired below fair value		
Contributed assets	-	-
Recognised volunteer services	-	-
	-	-
Interest revenue		
Interest on reserve account funds	82,596	4,563
Rates instalment and penalty interest	3,980	5,481
Other interest revenue	2,203	90
	88,779	10,134
The 2023 original budget estimate in relation to: rates and penalty interest was \$5,500.		
Fees and charges relating to rates receivable		
Charges on instalment plan	132	-
The 2023 original budget estimate in relation to: Charges on instalment plan was \$330.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	44,700	43,989
- Other services – grant acquittals	-	6,500
	44,700	50,489
Employee Costs		
Employee benefit costs	1,445,954	1,343,635
Other employee costs	79,802	67,663
	1,525,756	1,411,298
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	53,047	27,790
	53,047	27,790
Other expenditure		
Impairment (writeback) on rates and statutory receivables	(8,198)	(5,924)
Sundry expenses	155,590	127,443
	147,392	121,519

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

3. CASH AND CASH EQUIVALENTS

	Note	2023	2022
		\$	\$
Cash at bank and on hand		10,542,527	9,109,699
Total cash and cash equivalents	16(a)	10,542,527	9,109,699
Held as			
- Unrestricted cash and cash equivalents		1,574,701	1,839,026
- Restricted cash and cash equivalents	16(a)	8,967,826	7,270,673
		10,542,527	9,109,699

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance

Movement attributable to fair value increment

Financial assets at fair value through profit and loss - Units in Local Government House Trust

Units in Local Government House Trust - closing balance

	2023	2022
	\$	\$
	-	3,422,952
	-	3,422,952
	-	3,422,952
	-	3,422,952
	-	3,422,952
	-	3,422,952
	20,373	19,451
	20,373	19,451
	19,451	18,452
	922	999
	20,373	19,451

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

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 21 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

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

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

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

5. TRADE AND OTHER RECEIVABLES

	Note	2023 \$	2022 \$
Current			
Rates and statutory receivables		60,272	78,537
Trade receivables		87,289	1,517
Other receivables		31,653	-
GST receivable		214,623	59,587
Receivables for employee related provisions	14	-	4,016
Allowance for credit losses of rates and statutory receivables		(8,295)	(16,493)
		385,542	127,164

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

	Note	30 June 2023 Actual \$	30 June 2022 Actual \$	1 July 2021 Actual \$
Trade and other receivables from contracts with customers		87,289	1,517	67,512
Contract assets	7	1,752,976	182,020	-
Allowance for credit losses of trade receivables	5	-	-	-
Allowance for impairment of contract assets	7	-	-	-
Total trade and other receivables from contracts with customers		1,840,265	183,537	67,512

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

	Note	2023	2022
Current		\$	\$
Fuel and materials		230,472	139,174
		230,472	139,174
The following movements in inventories occurred during the year:			
Balance at beginning of year		139,174	143,889
Inventories expensed during the year		(946,190)	(970,678)
Additions to inventory		1,037,488	965,963
Balance at end of year		230,472	139,174

SIGNIFICANT ACCOUNTING POLICIES
General
Inventories are measured at the lower of cost and net realisable value.

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

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

7. OTHER ASSETS

	2023	2022
	\$	\$
Other assets - current		
Contract assets	1,752,976	182,020
	1,752,976	182,020

SIGNIFICANT ACCOUNTING POLICIES

Contract assets

Contract assets primarily relate to the Shire's right to . consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Buildings and improvements	Total land and buildings not subject to operating lease	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$		\$	\$	\$
Balance at 1 July 2021	7,530,913	7,530,913	7,530,913	38,272	3,087,240	10,656,425
Additions	251,616	251,616	251,616	8,849	267,907	528,372
Disposals	-	-	-	-	(17,023)	(17,023)
Revaluation increments transferred to revaluation surplus	2,464,567	2,464,567	2,464,567	-	-	2,464,567
Depreciation	(396,261)	(396,261)	(396,261)	(6,245)	(459,354)	(861,860)
Balance at 30 June 2022	9,850,835	9,850,835	9,850,835	40,876	2,878,770	12,770,481
Comprises:						
Gross balance amount at 30 June 2022	13,393,789	13,393,789	13,393,789	52,969	4,445,160	17,891,918
Accumulated depreciation at 30 June 2022	(3,542,954)	(3,542,954)	(3,542,954)	(12,093)	(1,566,390)	(5,121,437)
Balance at 30 June 2022	9,850,835	9,850,835	9,850,835	40,876	2,878,770	12,770,481
Additions	587,082	587,082	587,082	30,025	899,856	1,516,963
Impairment (losses)	(37,060)	(37,060)	(37,060)	-	-	(37,060)
Depreciation	(629,276)	(629,276)	(629,276)	(9,840)	(438,418)	(1,077,534)
Balance at 30 June 2023	9,771,581	9,771,581	9,771,581	61,061	3,340,208	13,172,850
Comprises:						
Gross balance amount at 30 June 2023	13,943,811	13,943,811	13,943,811	82,994	5,345,016	19,371,821
Accumulated depreciation at 30 June 2023	(4,172,230)	(4,172,230)	(4,172,230)	(21,933)	(2,004,808)	(6,198,971)
Balance at 30 June 2023	9,771,581	9,771,581	9,771,581	61,061	3,340,208	13,172,850

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Buildings and improvements	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Improvements to land using residual values and remaining useful life assessments inputs.
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		Cost	Cost		Purchase cost
Plant and equipment		Cost	Cost		Purchase cost

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

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - bridges	Total Infrastructure
	\$	\$	\$
Balance at 1 July 2021	68,396,399	3,840,321	72,236,720
Additions	3,309,267	-	3,309,267
Revaluation increments / (decrements) transferred to revaluation surplus	19,774,835	(59,215)	19,715,620
Revaluation (loss) transferred to profit or loss	-	(1,925,144)	(1,925,144)
Depreciation	(2,740,689)	(51,203)	(2,791,892)
Balance at 30 June 2022	88,739,812	1,804,759	90,544,571
Comprises:			
Gross balance at 30 June 2022	129,306,253	4,658,230	133,964,483
Accumulated depreciation at 30 June 2022	(40,566,441)	(2,853,471)	(43,419,912)
Balance at 30 June 2022	88,739,812	1,804,759	90,544,571
Additions	5,412,000	-	5,412,000
Depreciation	(4,305,757)	(58,228)	(4,363,985)
Balance at 30 June 2023	89,846,055	1,746,531	91,592,586
Comprises:			
Gross balance at 30 June 2023	134,718,253	4,658,230	139,376,483
Accumulated depreciation at 30 June 2023	(44,872,198)	(2,911,699)	(47,783,897)
Balance at 30 June 2023	89,846,055	1,746,531	91,592,586

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2022	Construction costs and current condition residual values and remaining useful life assessments.
Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Management Valuation	June 2022	Construction costs and current condition residual values and remaining useful life assessments.

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

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings and Improvements	7 to 90 years
Furniture and equipment	3 to 25 years
Plant and equipment	5 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	12 years
seal	10 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	45 years
Footpaths	10 years
Culverts	60 years
Signs	20 years
Stock Grids	80 years
Floodways	21 years
Water supply piping and drainage systems	75 years
Bridges	80 years

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

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

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

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

Revaluation

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

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

Revaluation (continued)

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

Depreciation

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

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

Depreciation on revaluation

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

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

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

Impairment

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

Gains or losses on disposal

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

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

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 ATO liabilities
 Bonds and deposits held
 Accrued expenses

2023	2022
\$	\$
234,549	306,064
82,143	3,548
47,726	41,429
50,303	59,938
511,211	423,879
595,541	45,204
1,521,473	880,062

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

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

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

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

12. OTHER LIABILITIES

Current

Capital grant/contributions liabilities

Reconciliation of changes in capital grant/contribution liabilities

Opening balance

Additions

Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	2023	2022
	\$	\$
Capital grant/contributions liabilities	1,044,818	377,174
	1,044,818	377,174
Opening balance	377,174	308,322
Additions	1,044,818	377,174
Revenue from capital grant/contributions held as a liability at the start of the period	(377,174)	(308,322)
	1,044,818	377,174
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	1,044,818	377,174
	1,044,818	377,174

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

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

13. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Long term borrowings		194,552	1,533,838	1,728,390	193,898	1,736,657	1,930,555
Total secured borrowings	24(a)	194,552	1,533,838	1,728,390	193,898	1,736,657	1,930,555

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Murchison.

The Shire of Murchison has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

Details of individual borrowings required by regulations are provided at Note 24(a).

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

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2023	2022
	\$	\$
	134,720	140,902
	79,566	22,905
	214,286	163,807
	32,143	23,968
	32,143	23,968
	246,429	187,775
	52,964	79,545
	52,964	79,545
	7,123	12,880
	7,123	12,880
	60,087	92,425
	306,516	280,200

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

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

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

15. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Buildings and improvements	7,861,593	-	7,861,593	5,397,026	2,464,567	7,861,593
Infrastructure - roads	71,553,475	-	71,553,475	51,778,640	19,774,835	71,553,475
Infrastructure - bridges	-	-	-	59,215	(59,215)	-
	79,415,068	-	79,415,068	57,234,881	22,180,187	79,415,068

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

16. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2023 Actual \$	2022 Actual \$
Cash and cash equivalents	3	10,542,527	9,109,699
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	8,967,826	7,270,673
- Financial assets at amortised cost	4	-	3,422,952
		8,967,826	10,693,625
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	25	9,675,984	10,316,451
Contract assets	7	(1,752,976)	-
Capital grant liabilities	12	1,044,818	377,174
Total restricted financial assets		8,967,826	10,693,625

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result	248,608	852,372
Non-cash items:		
Adjustments to fair value of financial assets at fair value through profit or loss	(922)	(999)
Depreciation/amortisation	5,441,519	3,653,752
(Profit)/loss on sale of asset	-	11,568
Impairment of Buildings and Improvements	37,060	-
Loss on revaluation of fixed assets	-	1,925,144
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(258,378)	610,947
(Increase)/decrease in other assets	(1,570,956)	(182,020)
(Increase)/decrease in inventories	(91,298)	4,715
Increase/(decrease) in trade and other payables	641,411	(739,139)
Increase/(decrease) in employee related provisions	26,316	88,356
Increase/(decrease) in other liabilities	667,644	68,852
Capital grants, subsidies and contributions	(2,727,075)	(1,716,695)
Net cash provided by/(used in) operating activities	2,413,929	4,576,853

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit	100,000	100,000
Bank overdraft at balance date	-	-
Credit card limit	5,000	5,000
Credit card balance at balance date	(1,891)	(1,566)
Total amount of credit unused	103,109	103,434

Loan facilities

Loan facilities - current	194,552	193,898
Loan facilities - non-current	1,533,838	1,736,657
Total facilities in use at balance date	1,728,390	1,930,555

Unused loan facilities at balance date	NIL	NIL
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SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

17. CONTINGENT LIABILITIES

The Shire of Murchison was in compliance with the *Contaminated Sites Act 2003* section 11 listed sites to be possible sources of contamination

- Murchison settlement tip; and
- Murchison works depot

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and degree with the Department of Water and Environmental Regulation (DWER), the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potential contaminated sites.

The Shire is continuing to monitor the sites and will progressively undertake site investigations and remediation on a risk based approach.

18. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	3,909,892	201,780
- plant & equipment purchases	281,166	59,666
	4,191,058	261,446
Payable:		
- not later than one year	4,191,058	261,446

The capital expenditure projects outstanding at the end of the current reporting period represent construction of roads, water supply and power supply and plant purchases. The prior year commitments were for building renovations, cool rooms and a vehicle purchase.

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

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	14,032	14,032	12,032
Deputy President's annual allowance	3,508	3,508	5,015
Meeting attendance fees	63,323	63,323	59,760
Annual allowance for ICT expenses	12,000	12,000	6,990
Travel and accommodation expenses	19,839	20,000	16,593
19(b)	112,702	112,863	100,390

(b) Key Management Personnel (KMP) Compensation

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

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	435,108	409,473
Post-employment benefits	52,699	45,065
Employee - other long-term benefits	14,145	11,339
Council member costs	112,702	100,390
19(a)	614,654	566,267

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

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

19. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2023 Actual \$	2022 Actual \$
Purchase of goods and services	733,896	759,373
Amounts payable to related parties:		
Trade and other payables	-	52,223
- Elected members	-	80

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 19(a) and 19(b)

ii. Other Related Parties

During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

The contract involved roadworks in the Shire, and amounted to \$589,626 in the current year (\$110,589 in the prior year).

During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

The contract involved roadworks in the Shire, and amounted to \$141,350 in the current year (\$712,388 in the prior year).

During the previous year, a company controlled by a related party of a council member, provided water sampling on terms and conditions equivalent to those that prevail in arm's length transactions under the Shire's procurement process.

The services amounted to \$2,200 in the current year (\$0 in the prior year).

During the previous year, a company controlled by a related party of a council member, provided roadworks under a contract awarded in the 2020 year under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement processes.

The contract involved roadworks in the Shire, and amounted to \$9,914 in the prior year.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

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

20. JOINT ARRANGEMENTS

Share of joint operations

The Shire of Murchison has participated in a joint arrangement with the Department of Housing for the construction of eight units in the Murchison Settlement. The provision of housing aims to provide accommodation for Shire employees. The Shire of Murchison has a 15.69% interest in one unit and 0% in the remaining seven units. All revenue and expenses as well as liabilities of the joint arrangement are recognised in the relevant financial statements of council.

	2023 Actual	2022 Actual
	\$	\$
Statement of Financial Position		
Buildings	96,723	96,273
Less: Accumulated depreciation	(25,900)	(22,049)
Total assets	70,823	74,224
Total equity	70,823	74,224
Statement of Comprehensive Income		
Employee Costs	(19,405)	(16,505)
Materials and Contracts	(229,354)	(67,968)
Insurance	(14,823)	(14,294)
Depreciation	(3,850)	(6,940)
Profit/(loss) for the period	(267,432)	(105,707)
Other comprehensive income	-	(78,449)
Total comprehensive income for the period	(267,432)	(184,156)
Statement of Cash Flows		
Employee Costs	(19,405)	(16,505)
Materials and Contracts	(229,354)	(67,968)
Insurance	(14,823)	(14,294)
Net cash (used in) operating activities	(263,582)	(98,767)

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

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

21. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

22. RATING INFORMATION

(a) General Rates

RATE TYPE				2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Reassessed Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Reassessed Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
Rate Description	Basis of valuation	Rate in \$	Number of Properties	\$	\$	\$	\$	\$	\$	\$	\$
UV Pastoral	Unimproved valuation	0.04863	22	1,232,902	59,956	-	59,956	59,952	-	59,952	54,399
UV Mining	Unimproved valuation	0.24552	25	1,624,080	398,744	2,096	400,840	398,748	-	398,748	390,091
UV Prospecting and exploration	Unimproved valuation	0.09339	52	1,486,433	138,818	45,789	184,607	138,819	-	138,819	81,277
Total general rates			99	4,343,415	597,518	47,885	645,403	597,519	-	597,519	525,767
Minimum payment		Minimum Payment \$									
UV Pastoral	Unimproved valuation	800	6	17,311	4,800	-	4,800	4,800	-	4,800	3,600
UV Mining	Unimproved valuation	800	-	-	-	-	-	-	-	-	-
UV Prospecting and exploration	Unimproved valuation	800	27	215,510	21,600	-	21,600	21,600	-	21,600	9,600
Total minimum payments			33	232,821	26,400	-	26,400	26,400	-	26,400	13,200
Total general rates and minimum payments			132	4,576,236	623,918	47,885	671,803	623,919	-	623,919	538,967
Discounts							-			-	-
Concessions							-			-	-
Total Rates							671,803			623,919	538,967
Rate instalment interest							-			5,500	-
Rate overdue interest							3,980			-	5,481

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

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

23. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23 Budget	2022/23	2021/22
	2022/23 (30 June 2023 Carried Forward)	(30 June 2023 Carried Forward)	(1 July 2022 Brought Forward)	(30 June 2022 Carried Forward)
Note	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Movement in receivables for employee related provisions	4,016	-	(4,016)	(4,016)
Less: Movement in liabilities associated with restricted cash	58,654	-	53,292	53,292
Less: Fair value adjustments to financial assets at fair value through profit or loss	(922)	-	(999)	(999)
Add: Loss on disposal of assets	-	-	11,568	11,568
Add: Loss on revaluation of fixed assets	9(a) -	-	1,925,144	1,925,144
Add: impairment losses on fixed assets	8(a) 37,060	-	-	-
Add: Depreciation	10(a) 5,441,519	3,520,116	3,653,752	3,653,752
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions	(32,338)	-	35,064	35,064
Non-cash amounts excluded from operating activities	5,507,989	3,520,116	5,673,805	5,673,805
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	25 (9,675,984)	(5,955,025)	(10,316,451)	(10,316,451)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13 194,552	593	193,898	193,898
- Employee benefit provisions	246,429	134,483	183,759	183,759
Total adjustments to net current assets	(9,235,003)	(5,819,949)	(9,938,794)	(9,938,794)
Net current assets used in the Statement of Financial Activity				
Total current assets	12,911,517	7,258,342	12,981,009	12,981,009
Less: Total current liabilities	(3,007,272)	(1,424,418)	(1,638,909)	(1,638,909)
Less: Total adjustments to net current assets	(9,235,003)	(5,819,949)	(9,938,794)	(9,938,794)
Surplus or deficit after imposition of general rates	669,242	13,975	1,403,306	1,403,306

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

24. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Actual												Budget				
Purpose	Note	Principal at	New Loans	Principal	Actual Interest	Actual Interest	Principal at 30	New Loans	Principal	Actual Interest	Actual Interest	Principal at	Principal at 1	New Loans	Principal	Principal at
		1 July 2021	During 2021-22	Repayments During 2021-22	Expense During 2021-22	Repayments During 2021-22	June 2022	During 2022-23	Repayments During 2022-23	Expense During 2022-23	Repayments During 2022-23	30 June 2023	July 2022	During 2022-23	Repayments During 2022-23	30 June 2023
		\$	\$	\$			\$	\$	\$			\$	\$	\$	\$	\$
Plant		16,178	-	(583)	679	(529)	15,745	-	(14,650)	150	(1,245)	-	15,000	-	(15,000)	-
Roadworks in 2020-21		-	2,000,000	(91,531)	24,762	(18,421)	1,914,810	-	(185,598)	52,897	(53,719)	1,728,390	1,908,469	-	(185,599)	1,722,870
Loan 3 MicroGrid Power		-	-	-	-	-	-	-	-	-	-	-	-	950,000	-	950,000
Total Borrowings	13	16,178	2,000,000	(92,114)	25,441	(18,950)	1,930,555	-	(200,248)	53,047	(54,964)	1,728,390	1,923,469	950,000	(200,599)	2,672,870
Repayment of Borrowings for Statement of Cashflows and Statement of Financial Activity						(85,623)						(202,165)	(200,599)			

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
Plant		1	WATC*	3.330%	14-Sep-22	\$ 150	\$ (490)	\$ (679)
Roadworks in 2020-21		2	WATC*	1.842%	28-Oct-31	52,897	(34,305)	(24,762)
Total Finance Cost Payments						53,047	(34,795)	(25,441)

* WA Treasury Corporation

(b) New Borrowings - 2022/23

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2023 Actual	2023 Budget	2023 Actual	2023 Budget		
Loan 3 MicroGrid Power	WATC*	Semi Annual	N/A	4.00%	\$ -	\$ 950,000	\$ -	\$ (950,000)	\$ -	\$ -
					-	950,000	-	(950,000)	-	-

* WA Treasury Corporation

(c) Unspent Borrowings

The Shire had no unspent borrowings at 30 June 2023.

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

25. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	139,147	25,844	-	164,991	139,147	25,700	-	164,847	139,088	59	-	139,147
(b) Plant replacement reserve	1,372,758	296,000	(417,000)	1,251,758	1,372,758	500,000	(621,000)	1,251,758	1,372,757	1	-	1,372,758
(c) Building reserve	499,635	6,218	-	505,853	488,635	2,700	-	491,335	499,422	213	-	499,635
(d) Beringarra-Cue road reserve	3,457,924	48,477	(2,064,814)	1,441,587	3,457,923	24,000	(850,000)	2,631,923	3,454,306	3,618	-	3,457,924
(e) CSIRO Beringarra-Pindar road reserve	176,024	2,190	-	178,214	176,024	900	-	176,924	175,949	75	-	176,024
(f) Flood damage repairs reserve	105,969	-	(100,000)	5,969	105,969	500	(100,000)	6,469	105,969	-	-	105,969
(g) Settlement buildings and facilities reserve	522,857	58,918	-	581,775	1,822,857	-	(750,000)	1,072,857	522,634	223	-	522,857
(h) Asset rehabilitation reserve	858,912	-	-	858,912	458,912	-	(300,000)	158,912	858,858	54	-	858,912
(i) Grants Commission reserve	3,183,225	4,702,453	(3,200,088)	4,685,590	3,183,223	-	(3,183,223)	-	-	3,183,225	-	3,183,225
(j) Community Economic Development Reserve	-	1,335	-	1,335	-	-	-	-	-	-	-	-
	10,316,451	5,141,435	(5,781,902)	9,675,984	11,205,448	553,800	(5,804,223)	5,955,025	7,128,983	3,187,468	-	10,316,451

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

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	To be used to fund annual and long service leave requirements.
(b) Plant replacement reserve	To be used for the purchase of plant.
(c) Building reserve	To be used for the construction/renovation of administration centre and Works Depot.
(d) Beringarra-Cue road reserve	To be used to maintain the road in a post Jack Hills mine closure environment by converting the road from bitumen to gravel and performing other associated works as required.
(e) CSIRO Beringarra-Pindar road reserve	To be used to fund additional maintenance work required for CSIRO traffic.
(f) Flood damage repairs reserve	To be used towards the "trigger point" for Western Australia Natural Disaster Relief funded flood damage works.
(g) Settlement buildings and facilities reserve	To be used to fund improvements to and maintenance of settlement buildings and facilities as well as new facilities.
(h) Asset rehabilitation reserve	To be used to fund works associated with rehabilitating Council's Infrastructure Assets.
(i) Grants Commission reserve	To ensure that any Grants Commission funds received are only applied to income and expenses in the financial year in which they apply.
(j) Community Economic Development Reserve	To be used to fund actions and activities that support and increase progress in the development of the Shire community and Shire based organisations economically, socially and culturally.

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

26. TRUST FUNDS

The Shire did not have any funds held at balance date over which it has no control.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Shire of Murchison

To the Council of the Shire of Murchison

Opinion

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

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

In my opinion, the financial report is:

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
5 December 2023



murchisonshire

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