



**murchisonshire**

*Ancient land under brilliant skies*

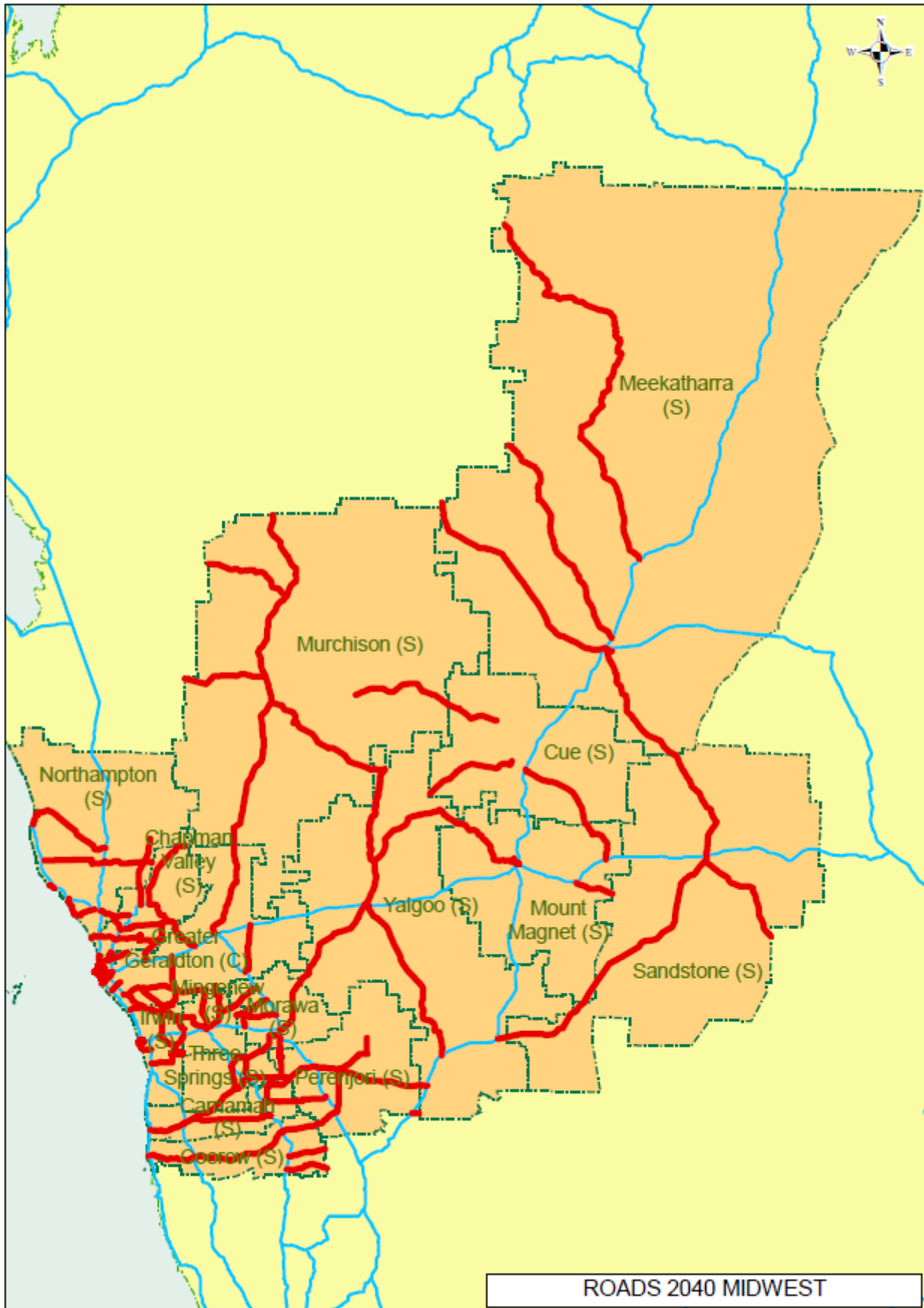
**Ordinary Council Meeting**

**17 December 2022**

**Minutes Attachments**

16.2.1 - December 2022





## BOOLARDY – KALLI ROAD

**Road No. 7050005**

**Local Distributor**

**Murchison Shire**

**Last Reviewed: April 2021**

### FUNCTION

The road currently provides access between Murchison Settlement and Cue and is increasingly being used by tourists and travellers who are looking for an alternative and direct route across to Great Northern Highway without having to travel down to Mullewa. It is already included as a road of regional significance by Cue and Murchison Shire which had resolved to apply to have it included as a Road of Regional Significance at the November 2012 meeting of council.

Development of the ASKAP/MRO site has seen increased traffic to this part of the shire and therefore this road is getting more use and is now of a higher significance than prior to the development.

Traffic counts are not available and due to the tourist season being April – October, cannot be obtained until later in the year. Counts are projected to increase significantly from the current 20 vehicles per day, mainly non heavy vehicles.

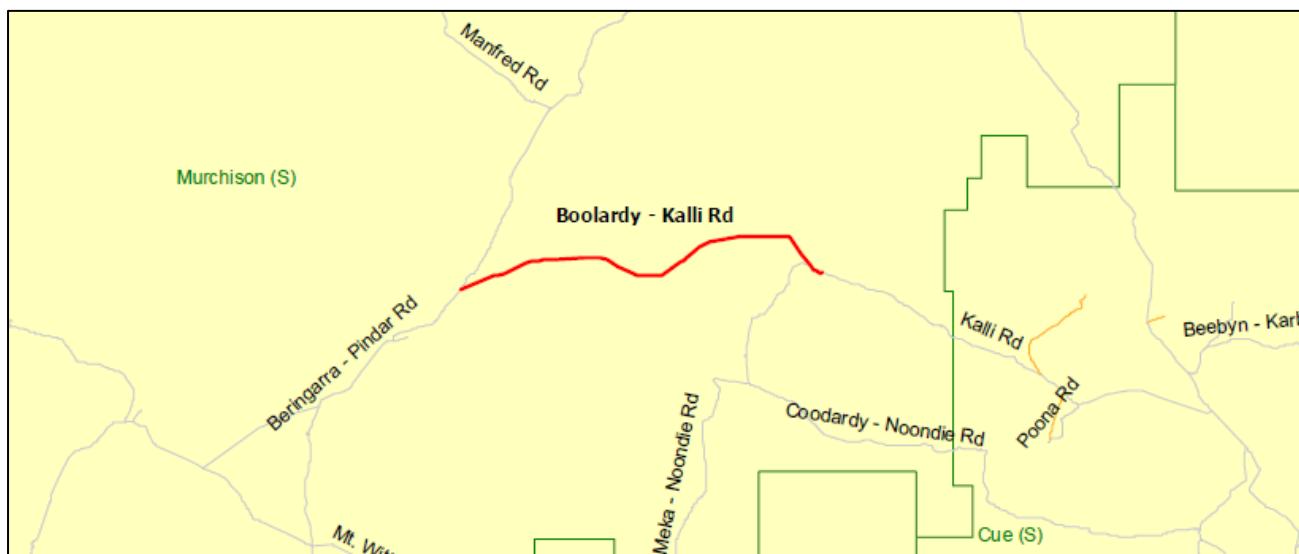
### DEVELOPMENT NEED

The Creek crossing over the Roderick Rover has been recently completed. The road is unsealed and will need to be improved and maintained to a Type 3 Gravel standard capable of providing reliable access in all but exceptionally wet weather in order to adequately service the SKA/MRO.

### DEVELOPMENT STRATEGY

The importance of this road as an east-west link will be monitored. Initially, weak points should be improved with better drainage, filling, forming and gravel sheeting problem sections. The creek crossing area just before the shire boundary with Cue needs some upgrade work to improve its resilience to flooding.

The shire will factor these works into its capital and maintenance road program over the coming years with funding from Roads 2 Recovery or CLGF likely to be used for the proposed works.





## BUTCHERS TRACK

**Road No. 7050035**

**Local Distributor**

**Murchison Shire**

**Last Reviewed: April 2021**

### FUNCTION

The road is an east-west connection between Carnarvon – Mullewa Road and North West Coastal Highway. When the Murchison River is in flood this road is the only means of access for the Murchison Settlement and pastoral properties located north of the river. It links Monkey Mia with the wildflower country of the Murchison and several “station stay” destinations. It is a link for the transport of livestock to the Carnarvon abattoir.

The route then continues from the Murchison Settlement across via Meeberrie – Wooleen Road and Meeberrie – Mt Wittenoom Road to connect with Yalgoo North Road down to the junction with Dalgarranga/Mt Magnet Road across to Mt Magnet. This gives access from North West Coastal Highway to Great Northern Highway providing an alternative route for tourists and travellers that wish to cut inland from the coast across to the central Murchison area. When the Murchison River is in flood this road is the only means of access for the Murchison Settlement and pastoral properties located north of the river

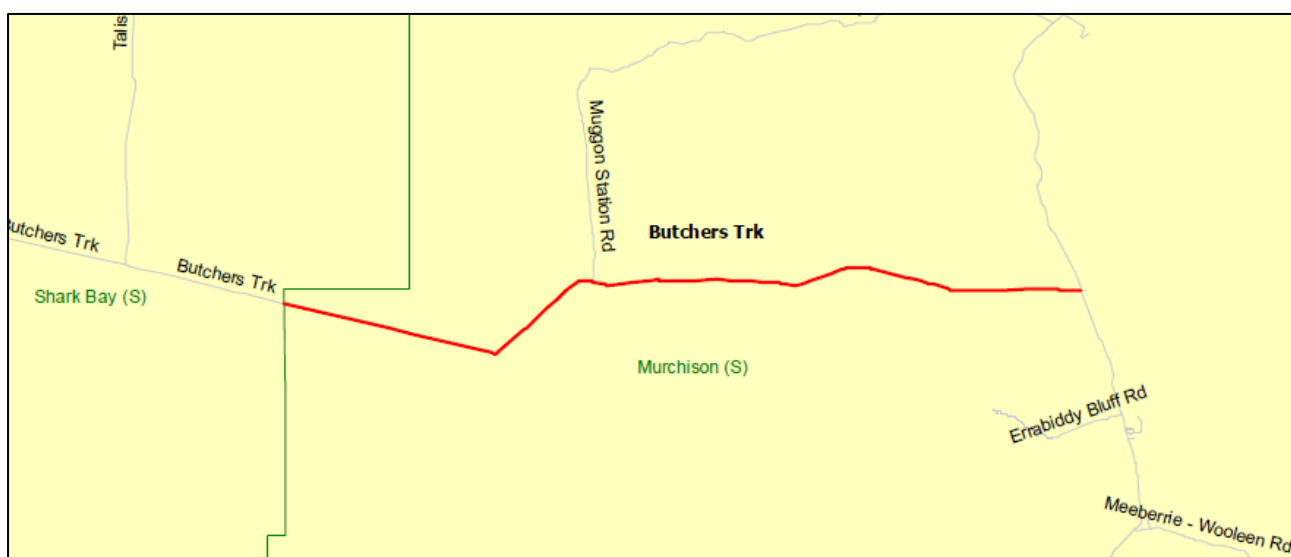
### DEVELOPMENT NEED

The road has been upgraded to a uniform Type 2 standard.

There is a need to improve the road and maintain it to a Type 2 standard capable of providing reliable access in all but exceptionally wet weather.

### DEVELOPMENT STRATEGY

The relative importance of this road as an east-west link should be monitored. Initially, weak points should be upgraded by draining, filling and forming, with the ultimate aim to upgrade the whole road to a Type 2 standard.



## BYRO – WOODLEIGH ROAD

**Road No. 7050006**

**Local Distributor**

**Murchison Shire**

**Last Reviewed: April 2021**

### FUNCTION

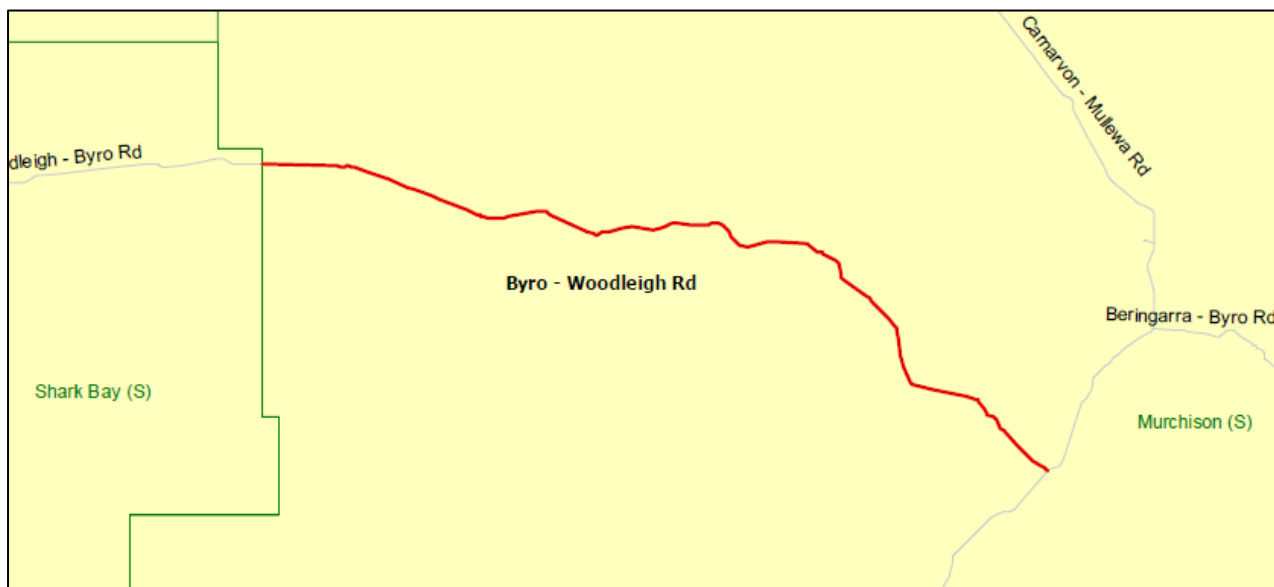
This road provides for access to the Ballythunna Pastoral Station and acts as a link between North West Coastal Highway and Carnarvon – Mullewa Road. This is used by tourists travelling off the beaten track to access sights such as Mt Augustus.

### DEVELOPMENT NEED

The formation width of this road is quite narrow in places and can create problems for tourists not used to driving on this type of road. When this is mixed with some heavy vehicle movements, it can pose a serious safety risk.

### DEVELOPMENT STRATEGY

Widen the formation and provide a uniform Type 2 standard to improve the safety and amenity of this road.



## CARNARVON – MULLEWA ROAD

Road No. 5050756 and 7050043

Regional Distributor

City of Greater Geraldton and Murchison Shire

Last Reviewed: April 2021

### FUNCTION

This road currently provides access between Mullewa, Murchison Settlement and Gascoyne Junction. From Talling Peak to Mullewa, it carries heavy traffic associated with some mineral development in that area. It provides access to some areas of pastoral activity and is used by tourists.

Carnarvon – Mullewa Road, 5050756, is a RAV Network 10 road.

Carnarvon – Mullewa Road, 7050043, is a RAV Network 7 road.

### DEVELOPMENT NEED

With the future traffic needs that are likely to be resulting from the construction and operation of the Square Kilometre Array (SKA) radar in the Murchison, major improvement works will be required between the Murchison Settlement and Talling Peak. The first 65 km south of the Murchison Settlement is T4 with a 4 m seal.

The rest of the road is an unsealed surface that carries large RAV combinations which can create a dust visibility hazard. The 2017 replacement of the single lane Ballinyoo Bridge over the Murchison River with accompanying wide low-level crossing has significantly improved safety and the isolation of the Murchison Settlement in times of flooding. A low-level crossing has been built adjacent to the bridge to allow improved vehicle access, although this can be subject to long closure periods following flooding or significant weather events.

### DEVELOPMENT STRATEGY

Following the final approval being granted for the SKA project in May 2012, the road should undergo reconstruction and sealing to a uniform Type 5 standard between Murchison Settlement and Talling Peak.

North of the Murchison Settlement a Type 4 – 6m seal classification is considered justified with the remaining section to the Butchers Track turnoff and sections associated with floodways considered to be the priority so that adequate passing opportunities are provided at strategic locations. The balance of the route should be a Type 3 Gravel.



### CUE – MURCHISON ROUTE

**Kalli Road (7020012)**  
**Cue – Kalli Road (7050033)**  
**Local Distributors**

**Cue and Murchison Shires**

**Last Reviewed: April 2021**

#### FUNCTION

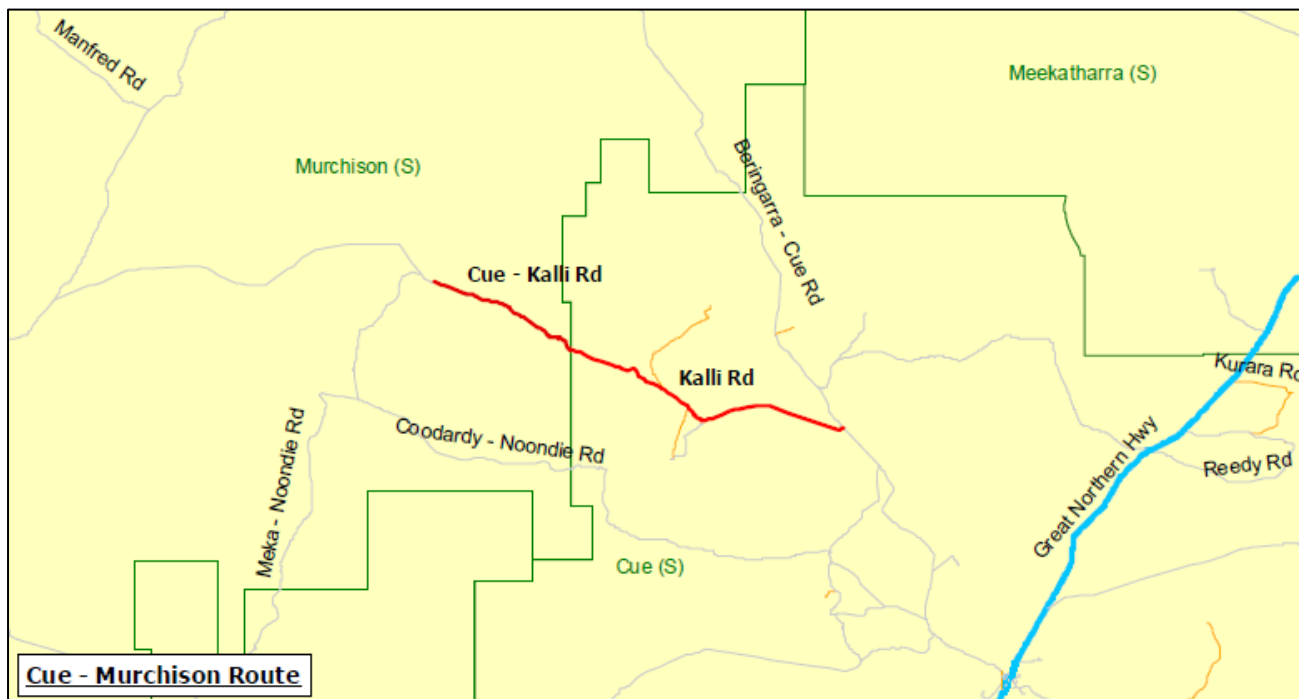
Kalli Road is an essential regional link between Cue and Murchison Settlement. It also provides access to the SKA at Boolardy.

#### DEVELOPMENT NEED

The existing road is unsealed. It needs to be maintained regularly to maintain safe access. The Boolardy-Kalli Rd section of the route in part also currently provides access between Murchison Settlement and Cue and is increasingly being used by tourists and travellers who are looking for an alternative and direct route across to Great Northern Highway without having to travel down to Mullewa. This section is already included as a road of regional significance by Cue and Murchison Shires and forms part of an east-west link between Cue and Meekatharra to the coast.

#### DEVELOPMENT STRATEGY

The shires of Cue and Murchison propose to maintain road as Type 3 gravel road.





**murchison**shire

PO Box 61, Mullewa WA 6630

T | (08) 9963 7999 F | (08) 9963 7966

E | [admin@murchison.wa.gov.au](mailto:admin@murchison.wa.gov.au)

ABN 63 002 218 762

[murchison.wa.gov.au](http://murchison.wa.gov.au)

# SHIRE OF MURCHISON

## MONTHLY FINANCIAL REPORT

**For the Period Ending 30 November 2022**



**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 November 2022**  
**CONTENTS PAGE**

<b>General</b>	<b>Note</b>
Compilation Report	
Executive Summary	
<b>Financial Statements</b>	
Statement of Financial Activity by Nature or Type	
Statement of Financial Activity by Program	
Statement of Capital Acquisitions and Funding	
<b>Notes to the Statement of Financial Activity</b>	
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**

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61 (0) 8 9920 7400

F +61 (0) 8 9920 7450

www.rsm.com.au

## 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 14<sup>th</sup> December 2022

#### 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 321377 a/l/Birdarco Practice Trust ABN 63 319 302 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 November 2022**  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 30 November 2022 of -\$118,580

**Significant Revenue and Expenditure**

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Significant Projects</b>				
Capex - Provision of Solar Power	0%	1,100,000	458,330	-
Capex - Beringarra-Cue Rd - Convert To Gravel	122%	850,000	354,165	1,032,975
Carn-Mul Rd 245.04 - 254.10 Reconstruct Resheet Prep	120%	640,412	266,820	770,268
Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen variou	0%	721,203	300,485	-
Road Plant Purchases	56%	610,000	610,000	340,152
Capex Roads Construction General	0%	535,188	222,990	-
	48%	4,456,803	2,212,790	2,143,396
<b>Grants, Subsidies and Contributions</b>				
Operating grants, subsidies and contributions	21%	14,838,098	13,971,192	3,108,867
Non-operating grants, subsidies and contributions	7%	4,838,566	807,725	340,788
	18%	19,676,664	14,778,917	3,449,655
<b>Rates Levied</b>	100%	623,919	623,919	623,918

% - Compares current YTD actuals to the Annual Budget

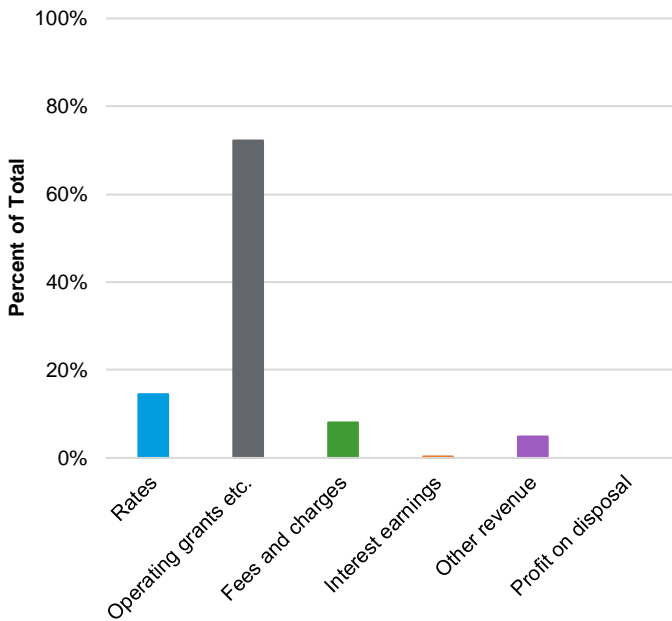
**Financial Position**

Account	Difference to Prior Year %	Current Year 30 Nov 22 \$	Prior Year 30 Nov 21 \$
Adjusted net current assets	(4%)	(118,580)	2,647,440
Cash and equivalent - unrestricted	52%	1,437,286	2,775,572
Cash and equivalent - restricted	134%	9,533,427	7,128,983
Receivables - rates	51%	105,845	205,756
Receivables - other	21%	21,193	100,954
Payables	400%	2,303,649	575,662

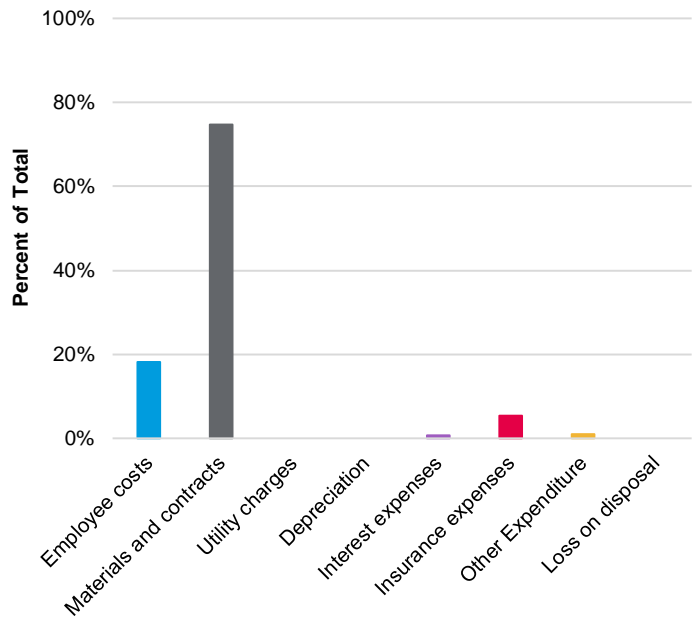
% - Compares current YTD actuals to prior year actuals

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
 For the Period Ending 30 November 2022  
**SUMMARY GRAPHS**

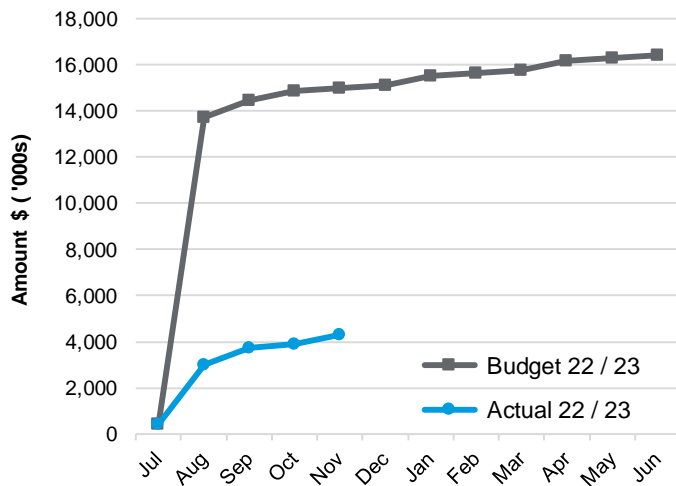
**Operating Income**



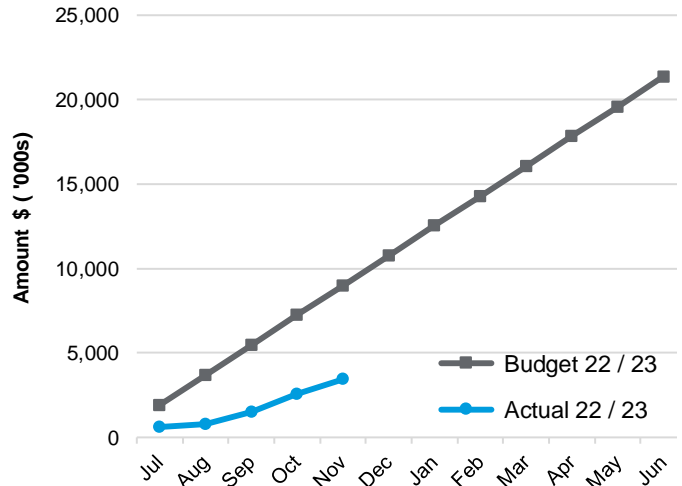
**Operating Expenditure**



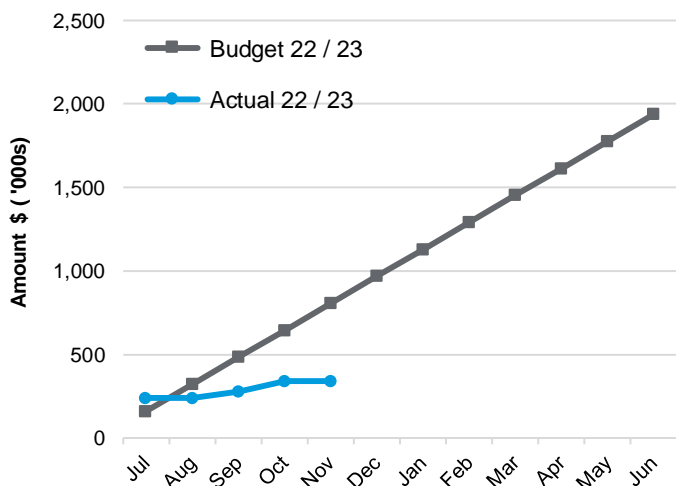
**Operating Revenues**



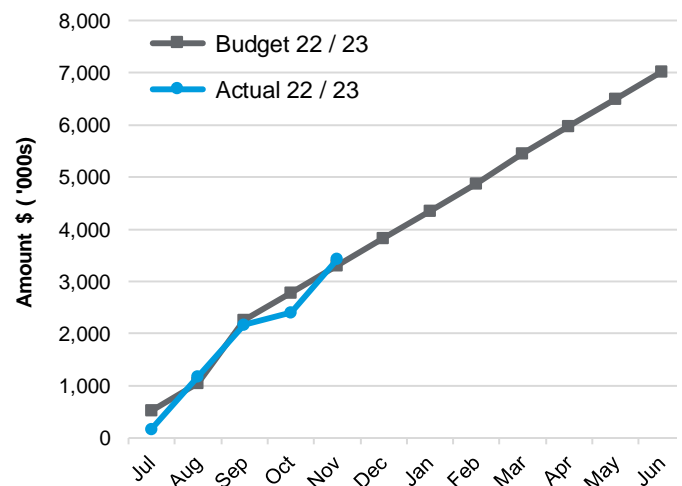
**Operating Expenses**



**Capital Revenues - Investing**



**Capital Expenses**



**SHIRE OF MURCHISON**  
**STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 30 November 2022

**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
<b>Opening Funding Surplus / (Deficit)</b>	3	481,440	481,440	1,418,570			
<b>Revenue from Operating Activities</b>							
Rates	10	623,919	623,919	623,918	(1)	(0%)	
Grants, subsidies and contributions	12(a)	14,838,098	13,971,192	3,108,867	(10,862,325)	(78%)	▼
Fees and charges		625,445	260,590	347,596	87,006	33%	▲
Interest earnings		45,000	17,677	14,463	(3,214)	(18%)	
Other revenue		281,990	117,650	209,721	92,071	78%	▲
Profit on disposal of assets	8	-	-	-	-		
		<b>16,414,452</b>	<b>14,991,028</b>	<b>4,304,565</b>			
<b>Expenditure from Operating Activities</b>							
Employee costs		(1,311,381)	(555,930)	(624,351)	(68,421)	(12%)	▼
Materials and contracts		(16,146,635)	(6,758,015)	(2,566,340)	4,191,675	62%	▲
Depreciation on non-current assets		(3,520,116)	(1,466,655)	-	1,466,655	100%	▲
Interest expenses		(47,061)	(5,200)	(24,462)	(19,262)	(370%)	▼
Insurance expenses		(184,439)	(157,538)	(185,182)	(27,644)	(18%)	▼
Other expenditure		(168,713)	(59,525)	(34,184)	25,341	43%	▲
Loss on disposal of assets	8	-	-	-	-		
		<b>(21,378,345)</b>	<b>(9,002,863)</b>	<b>(3,434,519)</b>			
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and amortisation		3,520,116	1,466,655	-			
(Profit) / loss on asset disposal		-	-	-			
<b>Net Amount from Operating Activities</b>		<b>(1,443,777)</b>	<b>7,454,820</b>	<b>870,046</b>			
<b>Investing Activities</b>							
Grants, subsidies and contributions	12(b)	4,838,566	807,725	340,788	(466,937)	(58%)	▼
Proceeds from disposal of assets	8	59,000	4,917	-	(4,917)	(100%)	
Land and buildings	9(a)	(1,165,000)	(485,405)	(78,934)	406,471	84%	▲
Plant and equipment	9(b)	(1,230,000)	(680,000)	(405,952)	274,048	40%	▲
Furniture and equipment	9(c)	(114,000)	(47,490)	(33,261)	14,229	30%	▲
Infrastructure - roads	9(c)	(6,567,079)	(1,527,885)	(2,878,253)	(1,350,368)	(88%)	▼
Infrastructure - other	9(d)	(1,395,000)	(560,410)	(27,590)	532,820	95%	
<b>Net Amount from Investing Activities</b>		<b>(5,573,513)</b>	<b>(2,488,548)</b>	<b>(3,083,202)</b>			
<b>Financing Activities</b>							
Proceeds from Long Term Borrowings	11(a)	950,000	-	-			
Repayment of debentures	11(a)	(200,599)	(107,024)	(107,024)	0	0%	
Transfer from reserves	7	6,354,223	-	795,806	795,806		▲
Transfer to reserves	7	(553,800)	-	(12,775)	(12,775)		
<b>Net Amount from Financing Activities</b>		<b>6,549,824</b>	<b>(107,024)</b>	<b>676,007</b>			
<b>Closing Funding Surplus / (Deficit)</b>	3	<b>13,974</b>	<b>5,340,688</b>	<b>(118,580)</b>			

\* - 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 30 November 2022  
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Opening Funding Surplus / (Deficit)</b>	3	481,440	481,440	1,418,570		
<b>Revenue from Operating Activities</b>						
Governance		28,000	11,665	28,620	16,955	145%
General purpose funding		1,886,401	1,250,388	1,246,489	(3,899)	(0%)
Law, order and public safety		9,050	3,765	10,122	6,357	169%
Education and welfare		250	100	-	(100)	(100%)
Housing		-	-	12,170	12,170	
Community amenities		300	125	93	(32)	(26%)
Recreation and culture		8,960	3,695	2,140	(1,555)	(42%)
Transport		13,425,651	13,281,370	2,411,057	(10,870,313)	(82%)
Economic services		955,840	398,255	548,435	150,180	38%
Other property and services		100,000	41,665	45,439	3,774	9%
		<b>16,414,452</b>	<b>14,991,028</b>	<b>4,304,565</b>		
<b>Expenditure from Operating Activities</b>						
Governance		(799,520)	(413,267)	(305,898)	107,369	26%
General purpose funding		(27,168)	(11,305)	(18,653)	(7,348)	(65%)
Law, order and public safety		(88,659)	(38,553)	(33,849)	4,704	12%
Health		(40,939)	(18,785)	(20,965)	(2,180)	(12%)
Education and welfare		(9,827)	(2,860)	(3,263)	(403)	(14%)
Housing		(82,966)	(34,340)	(12,300)	22,040	64%
Community amenities		(180,039)	(62,400)	(51,013)	11,387	18%
Recreation and culture		(415,274)	(172,930)	(115,564)	57,366	33%
Transport		(17,695,659)	(7,366,670)	(1,952,640)	5,414,030	73%
Economic services		(2,038,294)	(849,834)	(911,641)	(61,807)	(7%)
Other property and services		-	(31,919)	(8,733)	23,186	73%
		<b>(21,378,345)</b>	<b>(9,002,863)</b>	<b>(3,434,519)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and amortisation		3,520,116	1,466,655	-		
(Profit) / loss on asset disposal	8	-	-	-		
<b>Net Amount from Operating Activities</b>		<b>(1,443,777)</b>	<b>7,454,820</b>	<b>870,046</b>		
<b>Investing Activities</b>						
Grants, subsidies and contributions	12(b)	4,838,566	807,725	340,788	(466,937)	(58%)
Proceeds from disposal of assets	8	59,000	4,917	-	(4,917)	(100%)
Land and buildings	9(a)	(1,165,000)	(485,405)	(78,934)	406,471	84%
Plant and equipment	9(b)	(1,230,000)	(680,000)	(405,952)	274,048	40%
Furniture and equipment	9(c)	(114,000)	(47,490)	(33,261)	14,229	30%
Infrastructure - roads	9(c)	(6,567,079)	(1,527,885)	(2,878,253)	(1,350,368)	(88%)
Infrastructure - other	9(d)	(1,395,000)	(560,410)	(27,590)	532,820	95%
<b>Net Amount from Investing Activities</b>		<b>(5,573,513)</b>	<b>(2,488,548)</b>	<b>(3,083,202)</b>		
<b>Financing Activities</b>						
Proceeds from long term borrowings	11(a)	950,000	-	-	-	
Repayment of debentures	11(a)	(200,599)	(107,024)	(107,024)	0	0%
Transfer from reserves	7	6,354,223	-	795,806	795,806	
Transfer to reserves	7	(553,800)	-	(12,775)	(12,775)	
<b>Net Amount from Financing Activities</b>		<b>6,549,824</b>	<b>(107,024)</b>	<b>676,007</b>		
<b>Closing Funding Surplus / (Deficit)</b>	3	<b>13,974</b>	<b>5,340,688</b>	<b>(118,580)</b>		

\* - 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 CAPITAL ACQUISITIONS AND FUNDING**  
For the Period Ending 30 November 2022  
**CAPITAL ACQUISITIONS AND FUNDING**

<b>Asset Group</b>	<b>Note</b>	<b>Annual Budget \$</b>	<b>YTD Actual Total \$</b>
Land and buildings	9(a)	1,165,000	78,934
Plant and equipment	9(b)	1,230,000	405,952
Furniture and equipment	9(c)	114,000	33,261
Infrastructure - roads	9(c)	6,567,079	2,878,253
Infrastructure - other	9(d)	1,395,000	27,590
<b>Total Capital Expenditure</b>		<b>10,471,079</b>	<b>3,423,990</b>
<b>Capital Acquisitions Funded by:</b>			
Capital grants and contributions		4,838,566	340,788
Borrowings		-	-
Other (disposals and c/fwd)		59,000	-
Council contribution - from reserves		3,071,000	-
Council contribution - operations		2,502,513	3,083,202
<b>Total Capital Acquisitions Funding</b>		<b>10,471,079</b>	<b>3,423,990</b>

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2022**

**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 2022/23 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: Kate Peacock  
 Reviewed by: Travis Bate  
 Date prepared: 14 Dec 22

**(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.

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

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 30 November 2022**

**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 where applicable.

**(e) Cash and Cash Equivalents**

Cash and cash equivalents normally include cash on hand, bonds and deposits, overdrafts, excess rates, unspent grant funds, on call deposits and term deposits with maturities equal to or less than three months. Cash and cash equivalents are typically characterised as highly liquid investments with little risk of experiencing material changes in value. Further information is provided in Note 1(f).

**(f) Financial Instruments**

**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.

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

The Shire classifies the following financial assets at fair value through profit and loss:

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

**Financial liabilities**

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

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

**Loans and Receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in the statement of comprehensive income.

In some circumstances, the Shire renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Shire does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**  
**(f) Financial Instruments (Continued)**

**Impairment of Financial Assets**

At the end of the annual reporting period the Shire assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

Impairment of loans and receivables are reduced through the use of an allowance account, all other impairment losses on financial assets at amortised cost are taken directly to the asset. Subsequent recoveries of amounts previously written off are credited against other expenses in the statement of comprehensive income.

**(g) 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.

**(h) 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.

**Initial recognition and measurement between mandatory revaluation dates**

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 *Local Government (Financial Management) Regulation 17A (5)*. These assets are expensed immediately.

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the 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 acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluations at the next anniversary date in accordance with the mandatory measurement framework.



**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Fixed Assets (Continued)**

**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 valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

**Land under roads**

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

**Vested improvements from 1 July 2019**

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

**(i) Depreciation of Non-current Assets**

Fixed assets, excluding freehold land, are depreciated on a straight-line basis over the asset's useful life to the Shire, commencing when the asset is ready for use. The estimated useful lives used for each class of depreciable asset are shown below in years:

<b>Asset Class</b>	<b>Useful life</b>
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

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

**Land Under Local Government Control**

Regulation 16 in the *Local Government (Financial Management) Regulations 1996* prohibits certain assets to be included in the financial report of a local government and require other assets to be included. The regulation therefore supersedes the reporting requirements of AASB 1051 *Land Under Roads (p.15)* and AASB 116 *Property, Plant and*

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Trade and Other Payables**

Trade and other payables are unpaid current liabilities owed for goods and services provided to the Shire prior to the end of the financial year. The amounts are unsecured and are normally paid within 30 days of recognition.

**(k) Employee Benefits**

Provision is made for the Shire's liability for employee benefits arising from services rendered by employees to the end of the annual reporting period. Employee benefits that are expected to be wholly settled within one year are measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on 10 year Australia Government Bonds. Changes in the measurement of the liability are recognised in the statement of comprehensive income.

**(l) 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**

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. All other borrowing costs are recognised as an expense in the period in which they are incurred.

**(m) Provisions**

Provisions are recognised when: The Shire has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**(n) 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.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**(o) Current and Non-current Classification**

The report classifies current and non-current balances as defined by the *Local Government (Financial Management) Regulations 1996*, AASB 101 *Presentation of Financial Statements*, or by another applicable regulation or interpretation.

**(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.

**Operating Grants, Subsidies and Contributions**

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

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Non-operating 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.

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**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.

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas, 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.

**Interest Expenses**

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

**Other Expenditure**

Statutory fees, taxes, 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 30 November 2022**

**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 30 November 2022

## 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 30 November 2022

## 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

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 November 2022

2. EXPLANATION OF MATERIAL VARIANCES

Variations 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 2022/23 year is \$10,000 and 10%.

Nature or Type Operating Revenues	Var	Var	Timing / Permanent	Explanation of Variance	
	\$	%			
Operating Grants, Subsidies and Contributions	(10,862,325)	(78%)	▼	Timing	Budget profile for Flood Damage Grants. Timing issue only. Refer to Note 12 for further detail.
Fees and Charges	87,006	33%	▲	Timing	Primarily related to above budget Roadhouse Fuel Sales \$64,000 and accommodation and camping \$19,000.
Other Revenue	92,071	78%	▲	Timing	Roadhouse shop sales \$68,000 above budget.
Non Operating Grants, Subsidies and Contributions	(466,937)	(58%)	▼	Timing	MRWA specific grant received \$240,000, offset by budget profile of other grants. Refer to Note 12 for further detail.

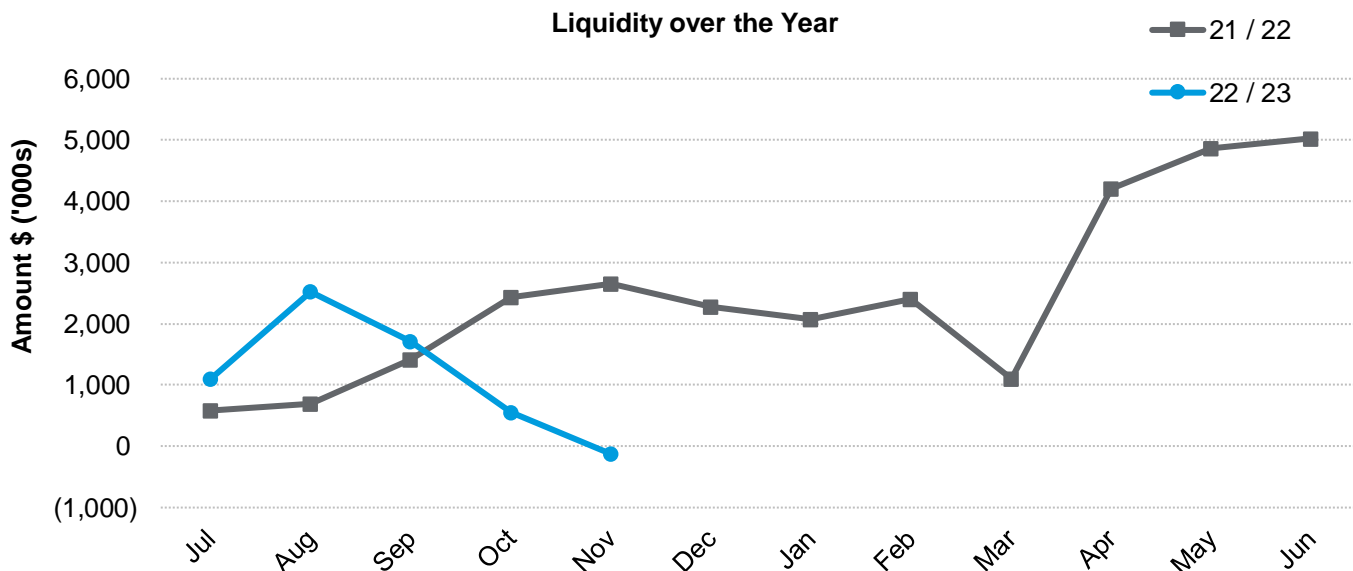
Operating Expense

Employee Costs	(68,421)	(12%)	▼	Timing	Timing of budget profile.
Materials and contracts	4,191,675	62%	▲	Timing	Primarily related to timing of Flood Damage works.
Depreciation on Non-current Assets	1,466,655	100%	▲	Timing	Depreciation will not be run until 2022 audit completed.
Interest Expenses	(19,262)	(370%)	▼	Timing	Timing of budget profile.
Insurance Expenses	(27,644)	(18%)	▼	Timing	Timing of budget profile.
Other expenditure	25,341	43%	▲	Timing	Primarily related to timing of payment of member sitting fees, donations and no rates write offs year to date.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 30 November 2022

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 30 Nov 22 \$	Prior Year Closing 30 Jun 22 \$	This Time Last Year 30 Nov 21 \$
<b>Current Assets</b>				
Cash unrestricted	4	1,437,286	2,232,433	2,775,572
Cash restricted	4	9,533,427	10,316,457	7,128,983
Receivables - rates	6(a)	105,845	74,989	205,756
Receivables - sundry	6(b)	21,193	1,517	100,954
Receivables - other		197,855	52,446	-
Provision for doubtful debts		(16,493)	(16,493)	-
Contact assets		182,020	182,020	
Inventories		170,490	139,172	140,227
<b>Total Current Assets</b>		<b>11,631,623</b>	<b>12,982,541</b>	<b>10,351,492</b>
<b>Current Liabilities</b>				
Payables - sundry		(1,367,165)	(327,847)	(575,069)
Payables - other		(48,946)	(118,612)	-
Deposits and bonds		(423,490)	(423,880)	-
Contract liabilities		(377,174)	(377,174)	-
Loan liabilities	11(a)	(86,874)	(187,406)	(593)
<b>Total Payables</b>		<b>(2,303,649)</b>	<b>(1,434,920)</b>	<b>(575,662)</b>
Provisions		(183,760)	(183,760)	(134,483)
<b>Total Current Liabilities</b>		<b>(2,487,409)</b>	<b>(1,618,680)</b>	<b>(710,145)</b>
Less: cash reserves	7	(9,533,427)	(10,316,457)	(7,128,983)
Less: movement in provisions (non current)		183,759	183,759	134,483
Add: loan principal (current)		86,874	187,406	593
Add: trust transactions to municipal		-	-	-
<b>Net Funding Position - Surplus / (Deficit)</b>		<b>(118,580)</b>	<b>1,418,570</b>	<b>2,647,440</b>



**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2022**

**4. CASH AND FINANCIAL ASSETS**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Institution</b>	<b>Interest</b>	<b>Maturity</b>
<b>Cash</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>		<b>Rate</b>	<b>Date</b>
					<b>%</b>	
Murchison Community Fund	415,933		415,933	Westpac	Variable	N/A
Municipal	647,194		647,194	Westpac	Variable	N/A
Cash On Hand	500		500	Cash on hand	Nil	N/A
Muni Short Term Investment	152,649		152,649	Westpac	Variable	N/A
Roadhouse	213,604		213,604	Westpac	Variable	N/A
CSIRO	7,406		7,406	Westpac	Variable	N/A
Reserve Funds		9,533,427	9,533,427	Westpac	Variable	N/A
<b>Total Cash and Financial Assets</b>	<b>1,437,286</b>	<b>9,533,427</b>	<b>10,970,713</b>			

**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 30 November 2022**

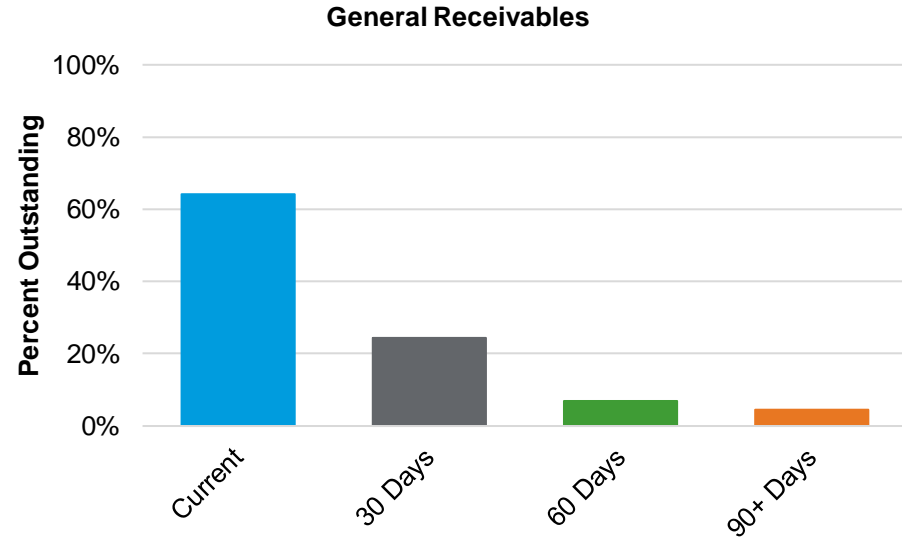
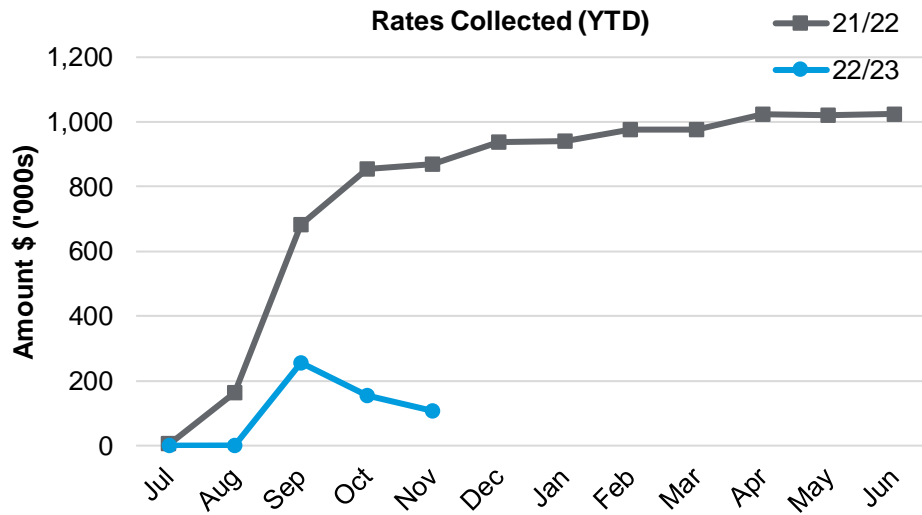
**6. RECEIVABLES**

**(a) Rates Receivable**

	<b>30 Nov 22</b>
	<b>\$</b>
Rates receivables	105,845
<b>Total Rates Receivable Outstanding</b>	<b>105,845</b>
Closing balances - prior year	74,989
Rates levied this year	623,918
Closing balances - current month	(105,845)
<b>Total Rates Collected to Date</b>	<b>593,061</b>

**(b) General Receivables**

	<b>30 Nov 22</b>
	<b>\$</b>
Current	13,600
30 Days	5,169
60 Days	1,468
90+ Days	956
<b>Total General Receivables Outstanding</b>	<b>21,193</b>



**Comments / Notes**

Rubbish fees included in YTD graph

**Comments / Notes**

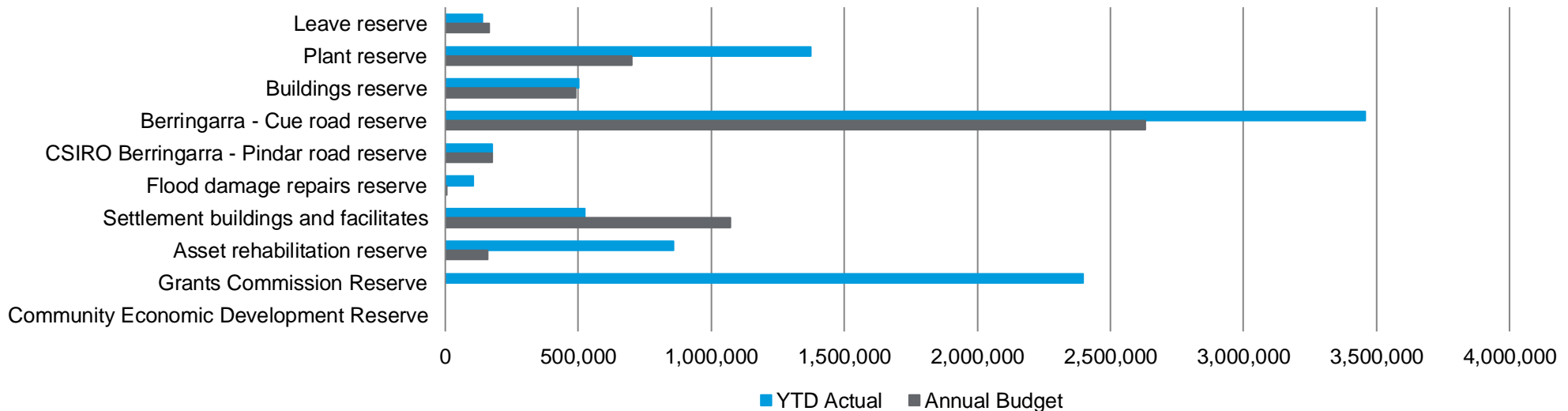
Amounts shown above include GST (where applicable)

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2022**

**7. CASH BACKED RESERVES**

Reserve Name	Annual Budget				YTD Actual			
	Balance	Transfers	Transfer	Balance	Balance	Transfers	Transfer	Balance
	01 Jul 22	from	to	30 Jun 23	01 Jul 22	from	to	30 Nov 22
	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	139,147	-	25,700	164,847	139,148	-	393	139,541
Plant reserve	1,372,758	(1,171,000)	500,000	701,758	1,372,758	-	-	1,372,758
Buildings reserve	488,635	-	2,700	491,335	499,636	-	1,412	501,047
Berringarra - Cue road reserve	3,457,923	(850,000)	24,000	2,631,923	3,457,924	-	-	3,457,924
CSIRO Berringarra - Pindar road reserve	176,024	-	900	176,924	176,024	-	496	176,520
Flood damage repairs reserve	105,969	(100,000)	500	6,469	105,969	-	-	105,969
Settlement buildings and facilities	1,822,857	(750,000)	-	1,072,857	522,857	-	1,478	524,336
Asset rehabilitation reserve	458,912	(300,000)	-	158,912	858,912	-	-	858,912
Grants Commission Reserve	3,183,223	(3,183,223)	-	-	3,183,223	(795,806)	8,996	2,396,413
Community Economic Development Reserve	-	-	-	-	-	-	-	-
<b>Total Cash Backed Reserves</b>	<b>11,205,448</b>	<b>(6,354,223)</b>	<b>553,800</b>	<b>5,405,025</b>	<b>10,316,451</b>	<b>(795,806)</b>	<b>12,775</b>	<b>9,533,420</b>

**Annual Budget v YTD Actual**



SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 November 2022

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
<b>Transport</b>				
<b>Plant and Equipment</b>				
P024 Water Tanker Trailer	24,000	24,000	-	-
P15006 Truck - Isuzu NPR 65/45	10,000	10,000	-	-
P16063 2016 Toyota Prado	25,000	25,000	-	-
<b>Total Disposal of Assets</b>	<b>59,000</b>	<b>59,000</b>	-	-
<b>Total Profit or (Loss)</b>				<b>-</b>

YTD Actual

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

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 November 2022

9. CAPITAL ACQUISITIONS

(a) Land and Buildings	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
<b>Community Amenities</b>						
	Container Deposit Shed	10,000	4,165	-	4,165	0%
<b>Economic Services</b>						
	F Capex - New Caravan Park Ablution Block	350,000	145,830	-	145,830	0%
	Capex - Roadhouse Residence	425,000	177,080	-	177,080	0%
	Staff Accommodation Units	250,000	104,165	-	104,165	0%
<b>Housing</b>						
	Capex - Renovation 6 Kurara Way	115,000	47,915	78,934	(31,019)	69%
<b>Transport</b>						
	Depot Buildings & Improvements	15,000	6,250	-	6,250	0%
<b>Total Land and Buildings</b>		<b>1,165,000</b>	<b>485,405</b>	<b>78,934</b>	<b>406,471</b>	

(a) Furniture & Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
<b>Governance</b>						
	Council Chambers Communications Gear/Tables	15,000	6,250	3,236	3,014	22%
	Server Replacement	32,000	13,330	30,025	(16,695)	94%
<b>Economic Services</b>						
	Cap Ex Point Of Sale System Roadhouse	22,000	9,165	-	9,165	0%
	Capex - Washing Machines	15,000	6,250	-	6,250	0%
	Roadhouse Appliances	20,000	8,330	-	8,330	0%
	Roadhouse Furniture	10,000	4,165	-	4,165	0%
<b>Total Furniture &amp; Equipment</b>		<b>114,000</b>	<b>47,490</b>	<b>33,261</b>	<b>14,229</b>	

(b) Plant and Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
<b>Law, Order and Public Safety</b>						
	Slip on Fire Units	-	-	65,800	(65,800)	
<b>Transport</b>						
	Road Plant Purchases	610,000	610,000	340,152	269,848	56%
	Grader	550,000	-	-	-	0%
<b>Governance</b>						
	Administration Vehicles Purchases	70,000	70,000	-	70,000	0%
<b>Total Plant and Equipment</b>		<b>1,230,000</b>	<b>680,000</b>	<b>405,952</b>	<b>274,048</b>	



SHIRE OF MURCHISON  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 30 November 2022

9. CAPITAL ACQUISITIONS (Continued)

(b) Infrastructure - Roads	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
<b>Transport</b>						
Tourism Information Bays & Signage		30,000	12,500	-	12,500	0%
Cap Ex - Berringara-Cue Road - Upgrade Floodways		-	-	151,168	(151,168)	
Capex Roads Construction General		535,188	222,990	-	222,990	0%
Carn-Mul Rd 245.04 - 254.10 Reconstruct Resheet Prep for Se		640,412	266,820	770,268	(503,448)	120%
Capex Grids General		120,000	50,000	100,244	(50,244)	84%
Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen various ser		721,203	300,485	-	300,485	0%
Beri-Pindar Rd Wreath Flowers Works		152,040	63,340	-	63,340	0%
Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways		368,236	153,420	53,865	99,555	15%
Carn-Mul Rd 82.62 - 83.54 & 86.90 - 88.05 Resheet incl Flood		250,000	104,165	-	104,165	0%
General Road Sealing Works		-	-	769,733	(769,733)	
Capex - Beringarra-Cue Rd - Convert To Gravel		850,000	354,165	1,032,975	(678,810)	122%
MRWA SKA Roadworks		2,900,000	-	-	-	0%
		<b>6,567,079</b>	<b>1,527,885</b>	<b>2,878,253</b>	<b>(1,350,368)</b>	
<b>Total Infrastructure - Roads</b>		<b>6,567,079</b>	<b>1,527,885</b>	<b>2,878,253</b>	<b>(1,350,368)</b>	
(d) Infrastructure - Other	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
<b>Recreation &amp; Culture</b>						
Sports Club Access Upgrade		15,000	6,250	-	6,250	0%
<b>Economic Services</b>						
Roadhouse & C/V Park Precinct Works		20,000	8,330	-	8,330	0%
Capex - Provision of Solar Power		1,100,000	458,330	-	458,330	0%
Improvements To drinking Water reticulation		180,000	75,000	11,360	63,640	6%
<b>Community Amenities</b>						
Cap-Ex - New Rubbish Tip		50,000	-	970	(970)	2%
Cap Ex - Niche Wall For Settlement Cemetery		30,000	12,500	15,260	(2,760)	51%
		<b>1,395,000</b>	<b>560,410</b>	<b>27,590</b>	<b>532,820</b>	
<b>Total Infrastructure - Other</b>		<b>1,395,000</b>	<b>560,410</b>	<b>27,590</b>	<b>532,820</b>	
<b>Total Capital Expenditure</b>		<b>10,471,079</b>	<b>3,301,190</b>	<b>3,423,990</b>	<b>(122,800)</b>	

SHIRE OF MURCHISON  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 30 November 2022

## 10. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
<b>General Rates</b>								
UV Pastoral	1,232,909	0.048626	22	59,952	59,956	-	-	59,956
UV Mining	1,624,078	0.245523	11	398,748	398,744	-	-	398,744
UV Prospecting and exploration	1,486,430	0.093391	44	138,819	138,818	-	-	138,818
<b>Total General Rates</b>				<b>597,519</b>	<b>597,518</b>	-	-	<b>597,518</b>
<b>Minimum Rates</b>								
UV Pastoral	17,304	800	6	4,800	4,800	-	-	4,800
UV Mining	-	800	0	-	-	-	-	-
UV Prospecting and exploration	112,974	800	27	21,600	21,600	-	-	21,600
<b>Total Minimum Rates</b>				<b>26,400</b>	<b>26,400</b>	-	-	<b>26,400</b>
<b>Total General and Minimum Rates</b>				<b>623,919</b>	<b>623,918</b>	-	-	<b>623,918</b>
<b>Other Rate Revenue</b>								
Facilities fees (Ex Gratia)								-
<b>Total Rate Revenue</b>				<b>623,919</b>				<b>623,918</b>

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 November 2022

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 1 Purchase of Road Plant

	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Transport</b>			
Opening balance	15,000	15,000	15,002
Principal payment	(15,000)	(14,650)	(14,650)
<b>Principal Outstanding</b>	-	<b>350</b>	<b>352</b>
Interest payment	(490)	-	-
Guarantee fee	-	-	-
<b>Total Principal, Interest and Fees Paid</b>	<b>(15,490)</b>	<b>(14,650)</b>	<b>(14,650)</b>

(ii) Loan 2 Roadworks in 2020-21

	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Transport</b>			
Opening balance	1,908,469	1,908,469	1,908,469
Principal payment	(185,599)	(92,374)	(92,374)
<b>Principal Outstanding</b>	<b>1,722,870</b>	<b>1,816,095</b>	<b>1,816,096</b>
Interest payment	(34,305)	-	(17,578)
Service fee	-	-	-
<b>Total Principal, Interest and Fees Paid</b>	<b>(219,904)</b>	<b>(92,374)</b>	<b>(109,952)</b>

(iii) Loan 3 MicroGrid Power

	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Economic Services</b>			
Opening balance	-	-	-
New Loans	950,000	-	-
Principal payment	-	-	-
<b>Principal Outstanding</b>	<b>950,000</b>	-	-
Interest payment	-	-	-
Service fee	-	-	-
<b>Total Principal, Interest and Fees Paid</b>	-	-	-

<b>Total Principal Outstanding</b>	<b>2,672,870</b>	<b>1,816,445</b>	<b>1,816,447</b>
<b>Total Principal Repayments</b>	<b>(200,599)</b>	<b>(107,024)</b>	<b>(107,024)</b>

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2022**

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**(a) Operating Grants, Subsidies and Contributions**

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>General Purpose Funding</b>				
F.A.G Grant - General	WALGGC	998,722	499,360	499,361
F.A.G. Grant - Roads	WALGGC	217,085	108,542	108,543
<b>Law, Order and Public Safety</b>				
DFES Operating Grant	DFES	8,800	3,665	9,216
<b>Education and Welfare</b>				
Education & Welfare Revenue		250	100	-
<b>Community Amenities</b>				
Other Community Amenities Revenue		300	125	-
<b>Transport</b>				
MRWA Direct	MRWA	246,431	102,675	251,732
WANDRRA Flood Damage	MRWA	13,178,320	13,178,320	2,158,457
<b>Economic Services</b>				
Tour Area Prom Revenue		87,690	36,535	35,000
Roadhouse - Other Revenue		500	205	1,120
<b>Other Property &amp; Services</b>				
Diesel Fuel Rebate		100,000	41,665	45,439
<b>Total Operating Grants, Subsidies and Contributions</b>		<b>14,838,098</b>	<b>13,971,192</b>	<b>3,108,867</b>
<b>(b) Non-operating Grants, Subsidies and Contributions</b>				
<b>Transport</b>				
MRWA Specific	MRWA	360,000	150,000	240,000
Roads to Recovery		565,000	235,415	-
MRWA Black Spot		101,360	42,230	40,544
LRCIP		910,206	379,250	60,244
SKA Roads Capital Grant	MRWA	2,900,000	-	-
<b>Law, Order and Public Safety</b>				
Fire Prevention Grant		2,000	830	-
<b>Total Non-Operating Grants, Subsidies and Contributions</b>		<b>4,838,566</b>	<b>807,725</b>	<b>340,788</b>
<b>Total Grants, Subsidies and Contributions</b>		<b>19,676,664</b>	<b>14,778,917</b>	<b>3,449,655</b>

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 November 2022

13. BUDGET AMENDMENTS

GL Code	Job Code	Description	Council Resolution	Classification	Increase in Cash	Decrease in Cash	Running Balance
		<b>Adopted Budget</b>					<b>13,974</b>
12237		Main Roads SKA Revenue	Nov 22 16.1	Non Operating Grants, Subsidies and Contributions	2,900,000		<b>2,913,974</b>
NEWGL		MRWA SKA Roadworks	Nov 22 16.1	Infrastructure - Roads		(2,900,000)	<b>13,974</b>
1721000		Plant Replacement Reserve	Nov 22 16.1	Reserves	550,000		<b>563,974</b>
1123020		Plant Purchase - Grader	Nov 22 16.1	Plant and Equipment		(550,000)	<b>13,974</b>

1 October 2020

Our Ref: 11.24

Kym Suckling  
Senior Heritage Officer Regions  
Heritage Operations

Via email [AHAreview@dplh.wa.gov.au](mailto:AHAreview@dplh.wa.gov.au)

Dear Kym

**Re Aboriginal Cultural Heritage Bill 2020 Submission**

I refer to your recent email dated 11 September 2020 advising that the Aboriginal Cultural Heritage Bill 2020 is now open for public consultation and of various information sessions being held over the State.

We note that there are new important features of the Bill including:

- early engagement and meaningful consultation with Aboriginal people in the identification, management and protection of their cultural heritage.
- a new Aboriginal Cultural Heritage Council to facilitate agreements between Aboriginal people and proponents and provide advice and strategic oversight to the Minister on management of Aboriginal heritage.
- the creation of local Aboriginal Cultural Heritage Services to ensure the right people speak for country and make agreements regarding their cultural heritage.
- new offences and penalties (up to \$10million); and
- improvements in transparency in decision-making.

We also note that the State Government is seeking feedback on the Bill prior to it being introduced into State Parliament by the end of 2020 with a submission deadline of 9 October 2020.

Given the far reaching and extremely important nature of this proposed legislation that will have significant impacts and potential penalties for non-compliance, Council considers the extremely short time frame for public consultation totally inappropriate. In these circumstances this Council, many others and WALGA have little time in which to prepare a coordinated response.

At Councils 24 September 2020 Council Meeting, Council arrived at various points for consideration as listed below as a follow on from our previous March 2020 submission, a copy of which is attached, and which seems to have been largely ignored.

Specific points that appear to have not been addressed in the Bill include the following:

*1 Avoidance of spurious type objections / Penalties for false claims.*

As indicated in the attached March 2020 submission Council has had mixed experience in relation to the "bona fides" of various claims which need to be addressed and as such Council feels that there should be penalties incorporated into the legislation for false claims. The legislation is silent on this issue, but the possibility of such occurrence would seem to be enhanced not mitigated through the proposed permit system.



**murchisonshire**

PO Box 61, Mullewa WA 6630  
T | (08) 9963 7999 F | (08) 9963 7966  
E | [admin@murchison.wa.gov.au](mailto:admin@murchison.wa.gov.au)  
ABN 63 002 218 762  
[murchison.wa.gov.au](http://murchison.wa.gov.au)

2 *That all stakeholders need to have a part in the new legislation*

Whilst the Bill provides for a systematic assessment approach the extreme lack of consultation and the skew towards aboriginal demands then as outlined in the attached March 2020 submission the regions won't feel much ownership of the process which will lead to inevitable conflict down the track.

This is compounded by the extremely short public consultation time frame and as outlined under point 6 below the open-ended nature of the definition of cultural heritage.

3 *That an extended period of enforcement is of concern (what is correct today may be penalised in five years' time).*

This needs to be addressed. What if our Council satisfies the heritage requirements on a certain date does this mean that we have to stay open to comeback for a five-year period? What if in ignorance something, particularly something that wasn't obvious was disturbed. Is there retrospective action?

As it currently stands unless the activity is exempt the onus is on the person to know that an area of cultural heritage exists and may be harmed. This is too opened ended. The onus should be the other way round. Ie cultural surveys are undertaken, mapped and publicised.

4 *That some level of exemption or a reduced fee paid for by state or local government for any surveys done for public works.*

Unlike an entity who owns or leases land for occupation, our Council in the main has only predominately only one interest which relates to roads and roadmaking. Issues like road location, road status, vehicular turn arounds, road widenings, water extraction, drainage etc. are usually minor aspects that as a public benefit institution should ideally be exempt.

Moderate land clearances relating to gravel pits or extracting water from surface water sources may need some review but from the viewpoint that there is no exploitation of resources as Council merely provides a public benefit.

For entities such as mining companies or other landowners, who use the land and resources and derive income from their activities any additional time and costs associated with preparing management plans can be fully recovered as part of their operations.

This situation does not apply to Council we either spend local ratepayer money or government grants. Any additional compliance costs and delays are not considered justified.

It is therefore submitted that Council road related works be added to the "exempt activity" definition perhaps with the following parameters

- for roadworks in pastoral areas within 100m of the road centreline.
- for other roadworks within the road reserve
- road access tracks whether new or existing servicing gravel sites
- existing gravel pits
- water extraction points whether manmade or natural

For new gravel pits it would be expected that a permit would be undertaken as part of any native vegetation clearance

The rationale for these variations is one of practicality in that in the ordinary course of events in pastoral areas a 100m buffer either side of a road will from time to time be required for drainage works but will be used intermittently and in irregular locations and usually in very narrow 3-5m machine widths with minimal impact Still a 100m exclusion zone which looks on the surface to be excessive is in fact not so but the buffer width may from time to be occasionally required.

Regardless of whether the definition of “exempt activity” is accepted or not where Aboriginal Cultural Heritage Plans are required to be prepared these should be funded by the Aboriginal Heritage Council and not local government.

- 5 *All cultural heritage surveys conducted such that each survey is the first and final one.*  
Once undertaken and accepted these should be publicly available.
- 6 *Clarifications on what is cultural/heritage site if not identified straight away*  
Obviously, this will not apply to a significant site, but the Bill needs to provide some clarification of what constitutes cultural heritage.

The Bills definitions as outlined in section 10 of the Act are in the main described in largely abstract terms such as “*tangible and intangible benefits that are important to the Aboriginal people of the State, recognised through social, spiritual, historical, scientific or atheistic perspectives (including contemporary perspectives) as part of their traditional and living cultural heritage;*”.

Whilst on one level this is intuitively understood, such a vague definition makes it virtually impossible to define to anyone other than the relevant group except in relation to specific tangible objects or elements which can when pointed out be recognised in a wider sense. Unlike native title claims it is also not able to be tested.

In these circumstances the application of the Bill, unless sensitively and pragmatically done will present a significant issue for all authorities and persons that are affected by its application. This applies to Local Government and pastoralists generally.

- 7 *Clarification on why approved permits are not longer than two years*  
It is submitted that a 5-year period is more appropriate but in reality, it could be open ended. Unlike planning and environmental considerations which can change over time, the very nature of being classified cultural heritage means just that it has historical significance and is more or less fixed. If it were a variable concept, then it wouldn't be classified as cultural heritage.
- 8 *That a state library is established for any heritage work carried out, therefor eliminating duplications.*
- 9 *That a robust system of decision making, and appeals is available to all stakeholders.*  
The proposed system provides the ultimate review power with the Minister but in light of the vague nature of the definition of cultural heritage as outlined in point 6 and unless the scope of exempt activities is extended as outlined in point 4 are introduced the system will become unwieldy.

#### 10 *Permit System*

The current Bill requires that a proponent is required to complete a due diligence assessment to determine if there is Aboriginal cultural heritage in the activity area, to determine if the activity is exempt, or a minimal, low or medium to high impact activity, and to identify Aboriginal parties they need to notify or consult about activity. Proponents are advised to contact the Department if they are unsure what level of activity their proposal comes under.

This requirement is too onerous, especially given the open-ended nature of the definition of cultural heritage as outlined the under point 6 above. As it stands now what specific activities constitute minimal, low or medium to high impact activity are as yet not prescribed



The onus and emphasis on the Bill should be changed to require those possessing the cultural knowledge to undertake their own due diligence assessment to determine if there is Aboriginal cultural heritage any area and to have this mapped and then assessed and approved by then Aboriginal Heritage Commission.

It would be appreciated if this submission can be acknowledged.

Meanwhile should you have any queries then please contact me to discuss.

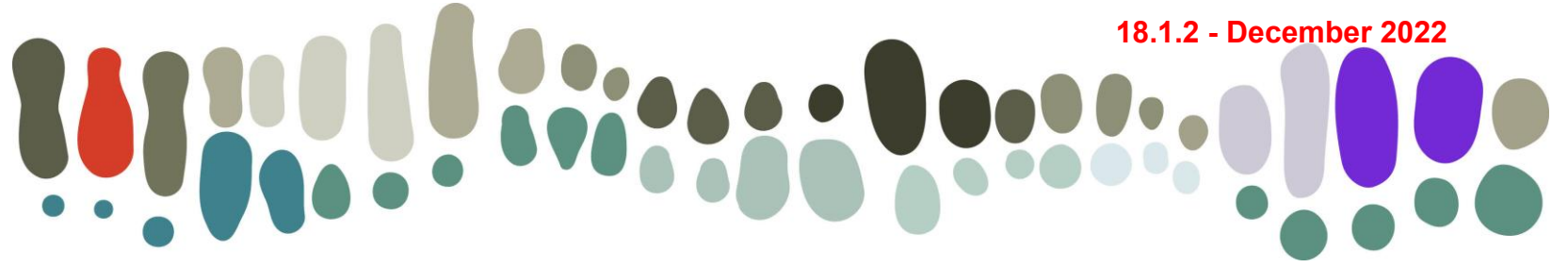
Yours sincerely

A handwritten signature in blue ink, appearing to read 'Bill Boehm', enclosed in a light grey rectangular box.

*Bill Boehm*

**Chief Executive Officer**

*Enc Murchison Shire Aboriginal Heritage Act Review Fact Sheets Response Mar 2020*



# Phase 3 Co-design Documents

*Aboriginal Cultural Heritage Act 2021*

# Introduction and overview

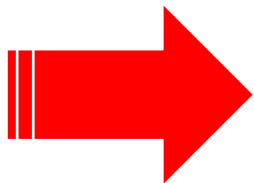
## Overview of session

- 2022 program, co-design schedule and key milestones
- Summary of Phase 1 and 2
- ACH Council
- Overview of *Aboriginal Cultural Heritage Act 2021*
- Guidelines and Regulations
- Next steps



# 2022 Co-design Schedule

<p><b>11 April to 27 May 2022</b></p>	<p><b>Codesign Engagement Phase 1</b></p>	<p>Release documents for consideration; Workshops in Perth and Regional areas; period for submissions</p>
<p>Review and analysis of submissions and further drafting of documents</p>		
<p><b>4 July to 19 August 2022</b></p>	<p><b>Codesign Engagement Phase 2</b></p>	<p>Release of documents informed from Phase 1 engagement for consideration; Workshops in Perth and Regional areas; period for submissions</p>
<p>Review and analysis of submissions and further drafting of documents</p>		
<p><b>Mid-October to Mid December 2022</b></p>	<p><b>Codesign Engagement Phase 3</b></p>	<p>Release of documents informed from Phase 1 and Phase 2 engagement for consideration; Workshops in Perth and Regional areas; period for submissions</p> <p>Includes ACH Council 60 Day consultation</p>
<p>Review and analysis of submissions and further drafting of documents</p>		



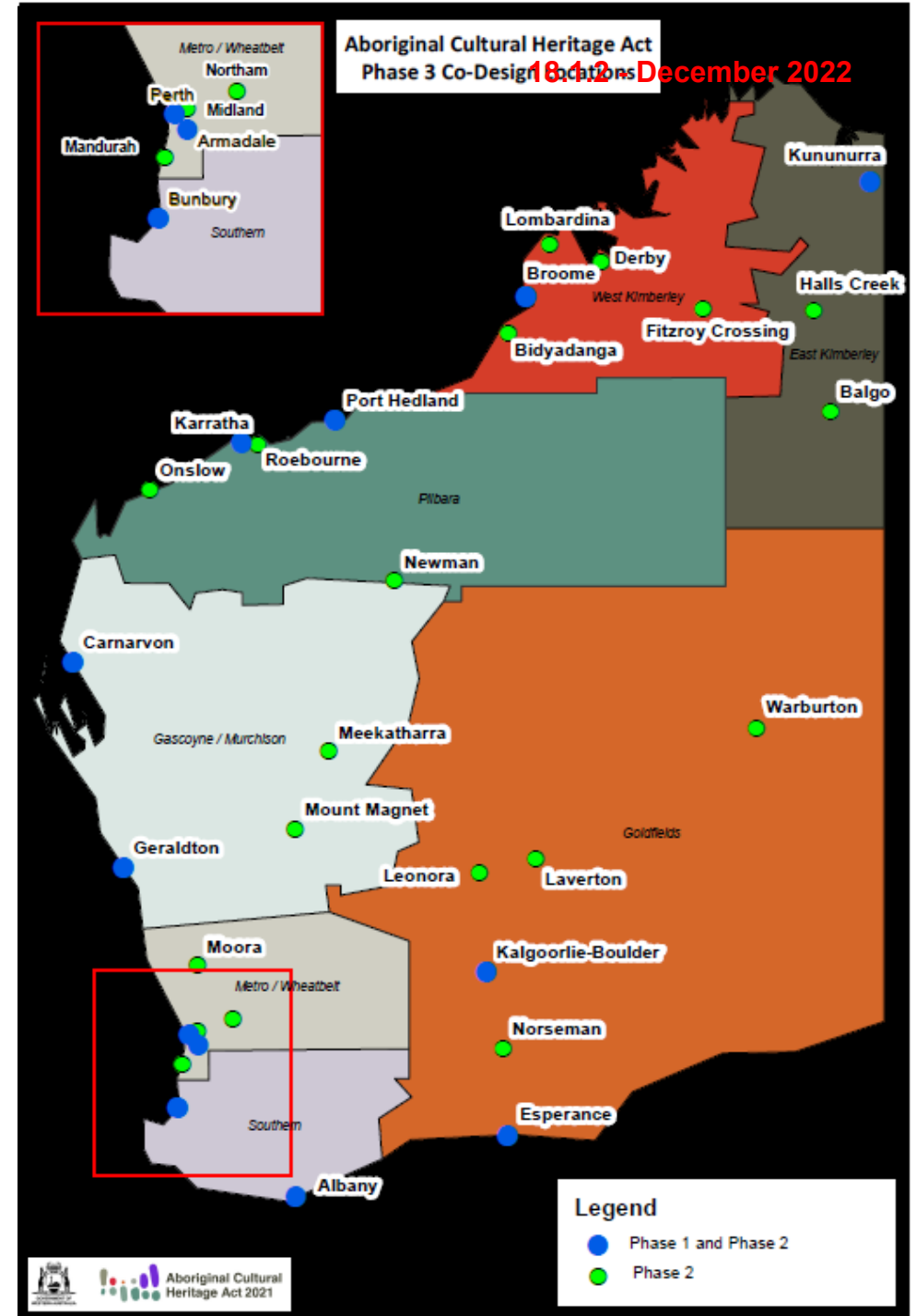
# 2022 Co-design Schedule

## Phase 1:

12 locations  
16 workshops  
78 submissions received

## Phase 2:

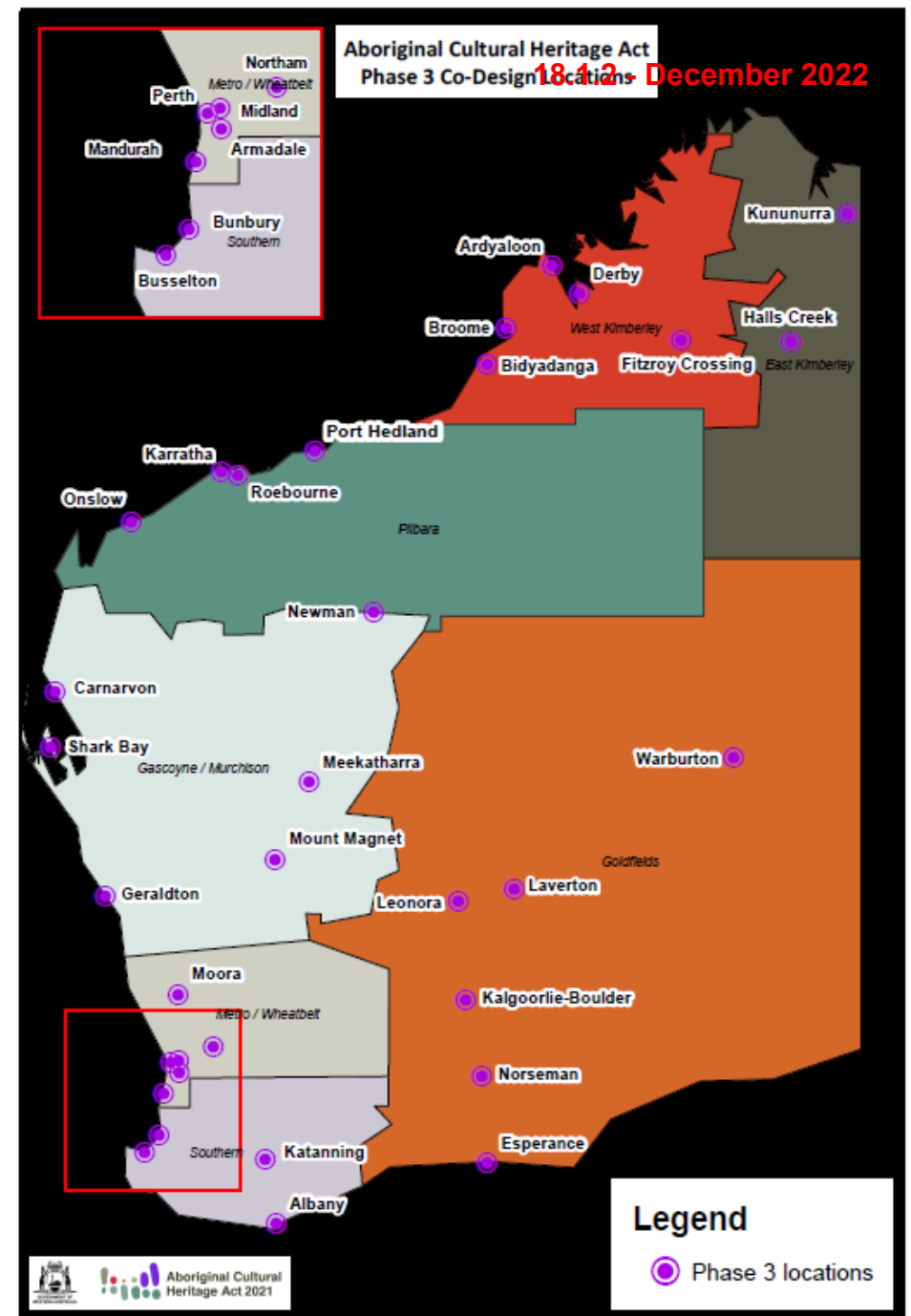
34 locations  
43 workshops  
54 submissions received



# 2022 Co-design Schedule

## Phase 3:

- 33 locations
- 35 workshops



# Implementation – Key Milestones

September  
2022

- **Appointment** of inaugural **ACH Council** – statutory strategic oversight role.

Oct 2022 –  
Feb 2023

- Completion of **Phase 3 of Co-design process** – key regulations and guidance documents
- Gazettal of **Regulations** that will support the ACH Act (28 February 2023)
- Finalisation of initial **funding/capacity building** arrangements for **LACHS**, as well as other operational budget requirements

Mar 2023 –  
June 2023

- Department to conduct **State-wide stakeholder training and education program**
- Completion of **ACHknowledge** – the new **ICT system** that will support the new legislation
- Ensuring capacity within Department to administer the legislation

1 July 2023

- **Proclamation** and implementation of the **Aboriginal Cultural Heritage Act 2021**



# ACH Council

- Friday 14 October 2022 marked the inaugural meeting of the Aboriginal Cultural Heritage Council
- Co-chairs Ms Irene Stainton and Mr Mark Bin Bakar
- Five members Ms Merle Carter, Mr Graham Castledine, Dr Debbie Fletcher, Ms Belinda Moharich and Mr Kevin Walley



Front left: Co-chair Irene Stainton, Minister Buti and Co-chair Mark Bin Bakar ...





8. Objects of Act	9. Principles relating to Aboriginal cultural heritage	10. Principles relating to management of activities that may harm Aboriginal cultural heritage
<p>(1) The objects of this Act are as follows —</p> <ul style="list-style-type: none"> <li>(a) to recognise —                             <ul style="list-style-type: none"> <li>(i) the fundamental importance to Aboriginal people of Aboriginal cultural heritage and the central role of Aboriginal cultural heritage in Aboriginal communities past, present and future; and</li> <li>(ii) that Aboriginal people have custodianship over Aboriginal cultural heritage; and</li> <li>(iii) the value of Aboriginal cultural heritage to Aboriginal people and the wider Western Australian community; and</li> <li>(iv) the living, historical and traditional nature of Aboriginal cultural heritage;</li> </ul> </li> <li>(b) to recognise, protect, conserve and preserve Aboriginal cultural heritage;</li> <li>(c) to manage activities that may harm Aboriginal cultural heritage in a manner that provides —                             <ul style="list-style-type: none"> <li>(i) clarity, confidence and certainty; and</li> <li>(ii) balanced and beneficial outcomes for Aboriginal people and the wider Western Australian community;</li> </ul> </li> <li>(d) to promote an appreciation of Aboriginal cultural heritage.</li> </ul> <p>2) In the pursuit of the objects of this Act, the following principles must be observed —</p> <ul style="list-style-type: none"> <li>(a) the principles set out in section 9 relating to Aboriginal cultural heritage;</li> <li>(b) the principles set out in section 10 relating to the management of activities that may harm Aboriginal cultural heritage.</li> </ul>	<p>The principles relating to Aboriginal cultural heritage are as follows —</p> <ul style="list-style-type: none"> <li>(a) Aboriginal people should be recognised as having a living relationship with, and as being the primary custodians of, Aboriginal cultural heritage;</li> <li>(b) Aboriginal people should, as far as practicable, be involved in —                             <ul style="list-style-type: none"> <li>(i) the recognition, protection, conservation and preservation of Aboriginal cultural heritage; and</li> <li>(ii) the management of activities that may harm Aboriginal cultural heritage;</li> </ul> </li> <li>(c) as far as practicable —                             <ul style="list-style-type: none"> <li>(i) Aboriginal ancestral remains should be in the possession, and under the custodianship and control, of Aboriginal people;</li> <li>(ii) secret or sacred objects should be in the possession, and under the custodianship, ownership, and control, of Aboriginal people;</li> <li>(iii) Aboriginal ancestral remains and secret or sacred objects that are not in the possession, and under the custodianship and control, of Aboriginal people should be returned to Aboriginal people</li> </ul> </li> </ul>	<p>The principles relating to the management of activities that may harm Aboriginal cultural heritage are as follows —</p> <ul style="list-style-type: none"> <li>(a) it should be recognised that —                             <ul style="list-style-type: none"> <li>(i) places, objects and landscapes have a range of different values for different individuals, groups or communities, and those values may change for an individual, group or community over time; and</li> <li>(ii) those values includes social, spiritual, historical, scientific, economic and aesthetic values;</li> </ul> </li> <li>(b) the range of different values for places, objects and landscapes held by different individuals, groups or communities, at particular times and over time, should be recognised and respected;</li> <li>(c) places and objects exist within landscapes and should be considered in that context;</li> <li>(d) as far as practicable, in order to utilise land for the optimum benefit of the people of Western Australia, the values held by Aboriginal people in relation to Aboriginal cultural heritage should be prioritised when managing activities that may harm Aboriginal cultural heritage.</li> </ul>



# Key components of ACH Act

- Aboriginal people empowered to determine what ACH is protected (Part 1)
  - Existing registered sites and lodged places transition to new Directory
- ACH Council (Part 2)
  - two Aboriginal co-chairs (M&F); up to nine additional members; majority Aboriginal
  - designates LACHS, approves permits & agreed plans, recommendations to Minister
- LACHS (Part 2) – active role for Aboriginal people in heritage management
  - one-stop shop for proponents; role in negotiating ACHMPs
  - funding for capacity building; able to charge fee for service for ACHMPs
- Aboriginal ancestral remains and secret and sacred objects (SSO) (Part 3)
  - ancestral remains must be returned to rightful custodians
  - SSO reported to Council; government must return; can't be sold/removed from WA
- Protected Areas for ACH of Outstanding Significance (Part 4)
  - Existing 78 Protected Areas transition under new Act
  - Exclusive vesting with Minister removed to allow Aboriginal groups to manage



# Key components of ACH Act (continued)

- Minister able to issue new Orders (Part 7)
  - Stop Activity and Prohibition Orders where unauthorised harm or new information
  - Remediation Orders for harmed ACH to be restored
- ACH Protection Agreements (Part 8)
  - recognition, protection, conservation, restoration or management;
  - can be endorsed by Council
- ACH Directory to replace Register of Aboriginal Sites (Part 9)
  - ACH, Protected Areas, ACH Permits & Plans, LACHS, Knowledge Holders
  - Duty to report ACH (except Aboriginal people and if requested by Aboriginal people)
- Offences & Securing Compliance (Parts 5 & 10)
  - Maximum penalty of \$10M; statute of limitations period increased to 6 years
  - Appointment of Inspectors and Aboriginal Inspectors
  - Compensation to Aboriginal people if ACH is harmed without authorisation

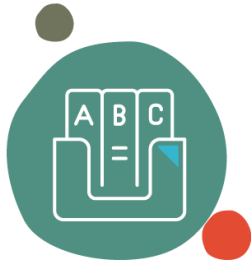


# Land Use Approvals (Part 6)

Tier Category	Description	Approval Pathway
<b>Exempt Activity</b>  <i>Activities specified in the ACH Act</i>	'Small Scale Residential' 'Emergency Services', 'Recreational Activities'	<b>Does not require Approval</b>  <i>Proponents encouraged to avoid ACH</i>
<b>Tier 1</b>  <i>Activities will be specified in the Regulations</i>	Minimal Ground Disturbance Activities	<b>Does not require Approval</b>  <i>Proponents takes all reasonable steps possible to avoid or minimise risk of harm ACH</i>
<b>Tier 2</b>  <i>Activities will be specified in the Regulations</i>	Low Ground Disturbance Activities	<b>Requires issue of <u>ACH Permit</u> by ACH Council</b>  <i>Proponents takes all reasonable steps possible to avoid or minimise risk of harm ACH</i>
<b>Tier 3</b>  <i>Activities will be specified in the Regulations</i>	Moderate to High Ground Disturbance Activities	<b>Where Aboriginal Party and Proponent reach agreement ACH Council <u>approves ACH Management Plan.</u></b>  <b>Where Aboriginal Party and Proponent are unable to reach agreement it is <i>the decision of the Minister whether or not to authorise an ACH Management Plan</i></b>



# Co-design Themes



**Activity Categories**

(Regulations)



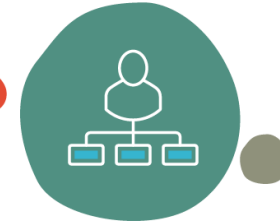
**Time Frames**

(Regulations)



**ACH Management Code**

(ACH Council)



**Management Plans**



**Fee for Service Guidelines**

(ACH Council)



**Consultation Guidelines**

(ACH Council)



**Knowledge Holder Guidelines**

(ACH Council)



**Outstanding Significance Guidelines**

(ACH Council)



**State Significance Guidelines**

(ACH Council)

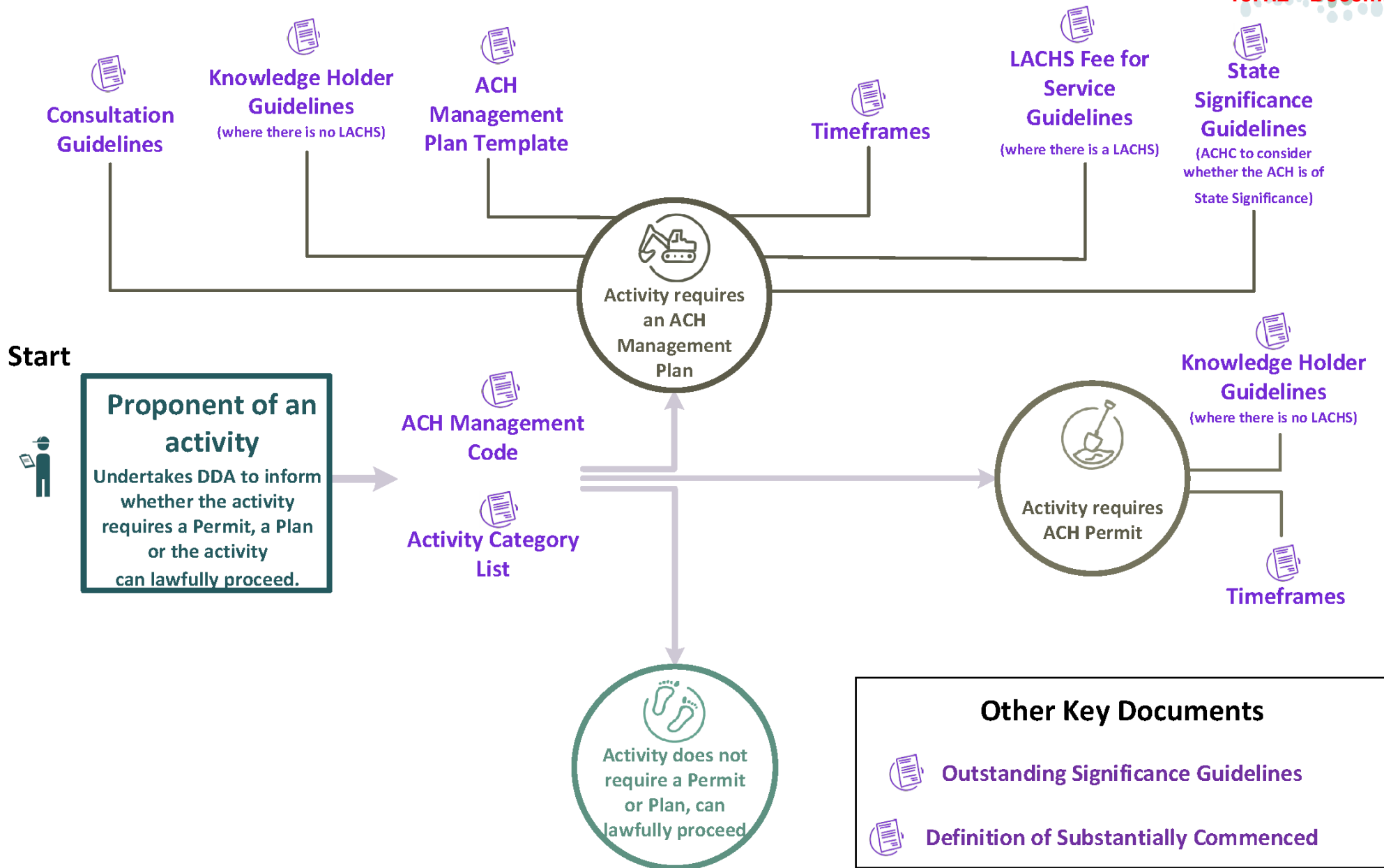


**Defining 'Substantially Commenced'**



# Overview of documents subject to the co-design process

18.1.2 - December 2022



# Activity Categories

- Submissions considered with assistance of an independent consultant.
- Activity Categories Working Group established to provide expertise and advice as to which category individual activities should be placed
- Activities that are 'like for like' or less, as defined in the Code, will be 'exempt' in the regulations

## Activity Category Co-Design Questions

**What other activities should be included in the activity category list – where do they belong?**

**Which activities should be moved to a different category?**

**Any other comments?**





# Activity Categories Table – Page 1

18.1.2 - December 2022

3.0 Infrastructure and land development activities that are exempt	3.1 Infrastructure and land development activities with no, or minimal, level of ground disturbance	3.2 Infrastructure and land development activities with a low level of ground disturbance	3.3 Infrastructure and land development activities with moderate to high ground disturbance
<ul style="list-style-type: none"> <li>• Construction, renovation or demolition of a building occupied, or intended for occupation, as a place of residence, or a building ancillary to such a building, on a lot as defined in the <i>Planning and Development Act 2005</i> section 4(1) that is less than 1 100 m<sup>2</sup> [s 100 Exempt activity (a)]</li> <li>• Development of a prescribed type carried out in accordance with the <i>Planning and Development Act 2005</i> [s 100 Exempt activity (b)]</li> <li>• Burials of Aboriginal people that are approved under Section 12 of the <i>Cemeteries Act 1986</i></li> <li>• Burials in accordance with Section 11 of the <i>Cemeteries Act 1986</i></li> </ul>	<ul style="list-style-type: none"> <li>• Installation of structures inclusive of signs, solar panels, bollards, kerbing or barriers by hand or with handheld augers to previously disturbed depth</li> <li>• Laying temporary structures and devices on existing formations and / or disturbed land</li> </ul>	<ul style="list-style-type: none"> <li>• Burials of non-Aboriginal people that are approved under Section 12 of the <i>Cemeteries Act 1986</i></li> <li>• Installation of structures inclusive of signs, solar panels, or barriers in a previously disturbed area deeper than previously disturbed depth</li> <li>• Installation of structures on undisturbed land, whether permanent or temporary, that do not require foundations</li> </ul>	<ul style="list-style-type: none"> <li>• Land development and associated infrastructure activities including:               <ul style="list-style-type: none"> <li>○ Broad acre land clearing</li> <li>○ Building construction, including outbuildings, unless exempt</li> <li>○ Preparatory work for development including subdivision works, clearing and installation of services</li> <li>○ Building carparks, recreational parks, sports ground and associated amenities</li> <li>○ Villages, village and/or town centres, commercial precincts</li> </ul> </li> <li>• Building new or expanding transport infrastructure include airports, bus ports, maritime ports and railway infrastructure</li> <li>• Installation of new services and associated infrastructure for:               <ul style="list-style-type: none"> <li>○ Power generation and distribution</li> <li>○ Water storage and treatment, inclusive of desalination</li> <li>○ Sewage and effluent</li> <li>○ Telecommunications</li> <li>○ Gas</li> </ul> </li> <li>• Construction of industrial facilities and their ancillary infrastructure</li> <li>• Activities associated with the construction, extension or widening of:               <ul style="list-style-type: none"> <li>○ Roads and roadway infrastructure, including private roads</li> <li>○ Laydown areas</li> <li>○ Bridges</li> <li>○ Tunnels</li> <li>○ Walkways, cycleways and tracks</li> </ul> </li> <li>• Building or expanding waste and recycling facilities</li> <li>• Establishing or expanding campgrounds</li> <li>• Development or extension of a cemetery declared under section 4(1) of the <i>Cemeteries Act 1986</i>.</li> </ul>





# Purpose of the ACH Management Code

Management Code sets out how a Due Diligence Assessment (DDA) is to be undertaken by a proponent carrying out an activity that may harm ACH.

The DDA process addresses several factors such as:

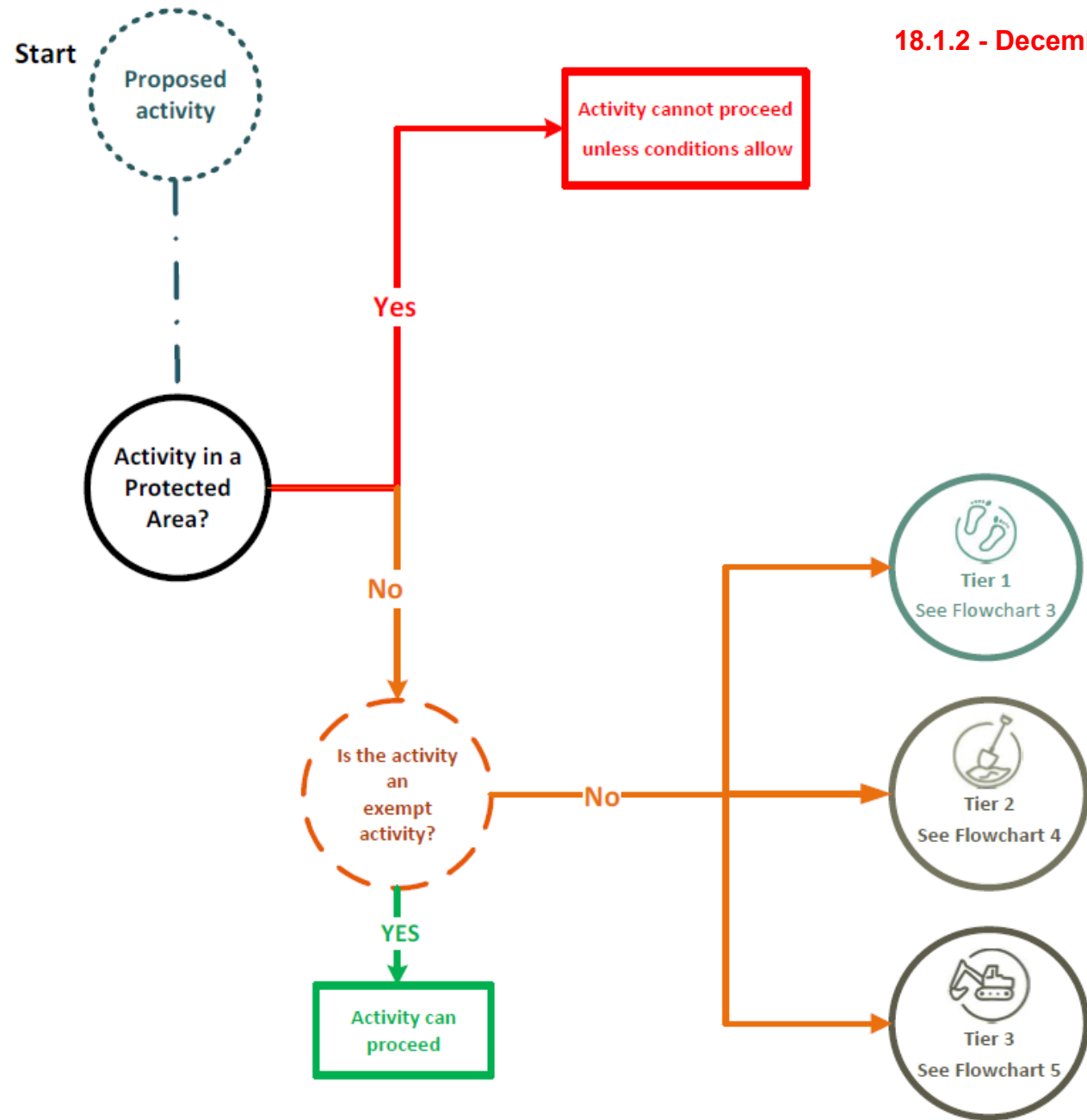
- whether the activity is a tier 1, tier 2 or tier 3 activity;
- whether the activity is within a Protected Area;
- the existence of ACH in the area;
- whether there is a risk ACH may be harmed by the activity; and
- about the persons to be notified or persons to be consulted about the proposed activity.



# ACH Management Code

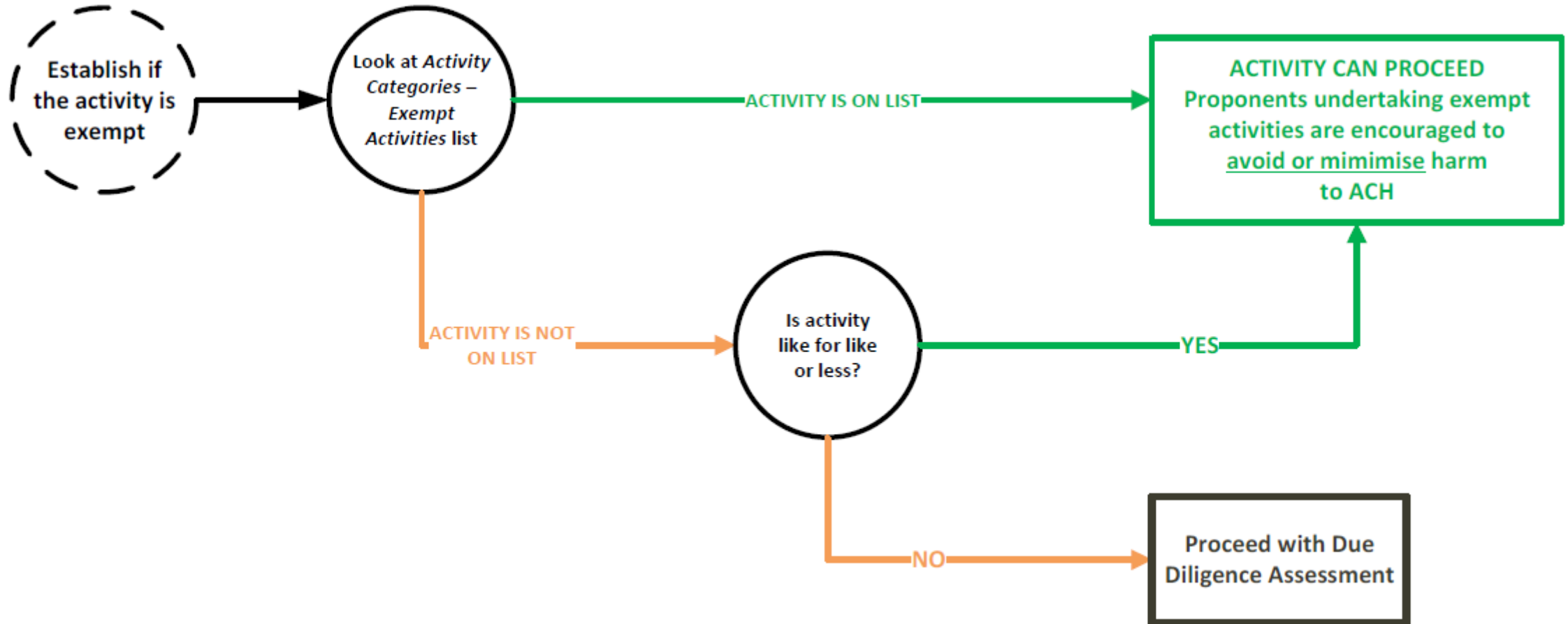
## Proponent's Due Diligence Assessment

18.1.2 - December 2022



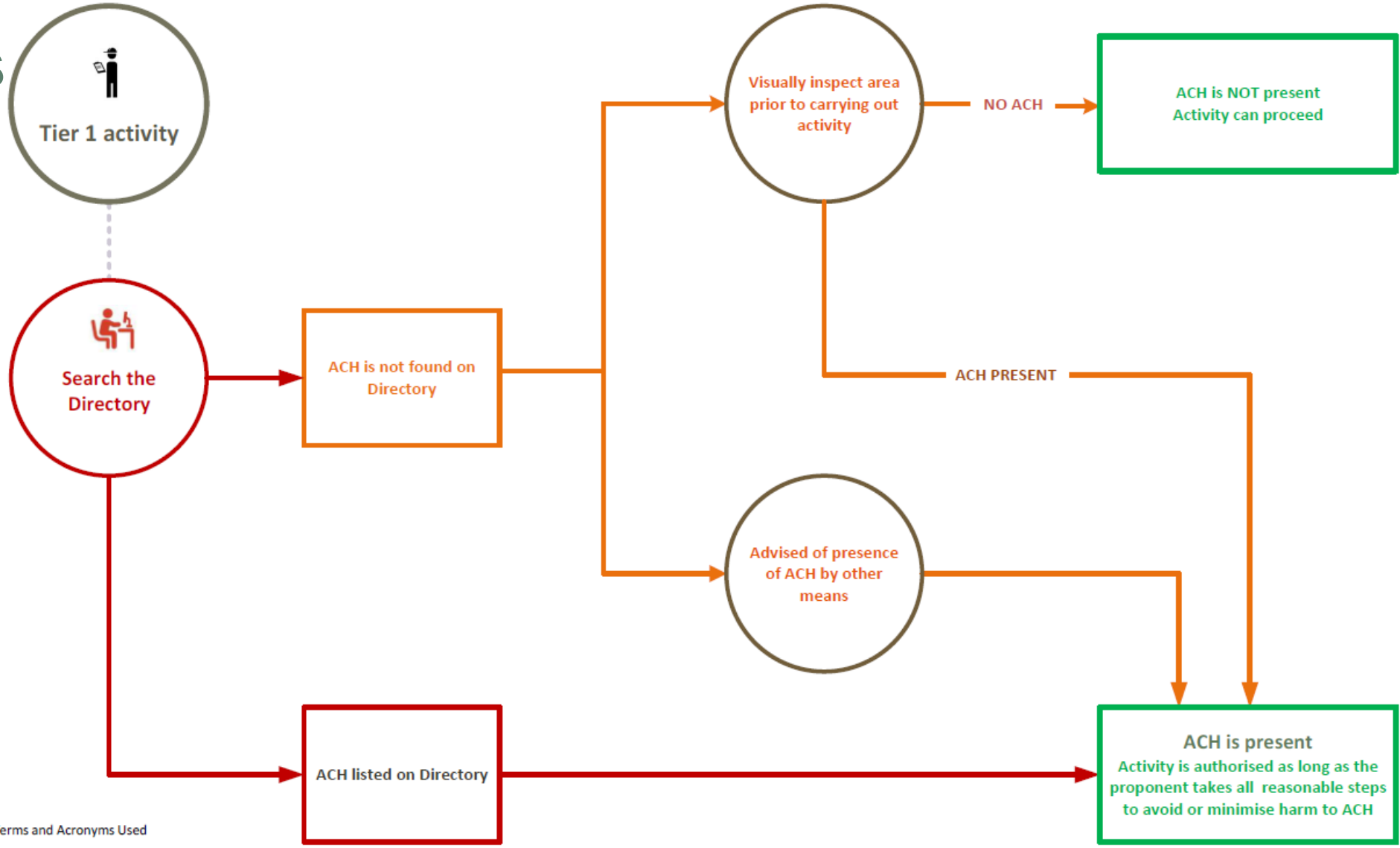
# Exempt Activities

18.1.2 - December 2022



# Tier 1 Activities

18.1.2 - December 2022

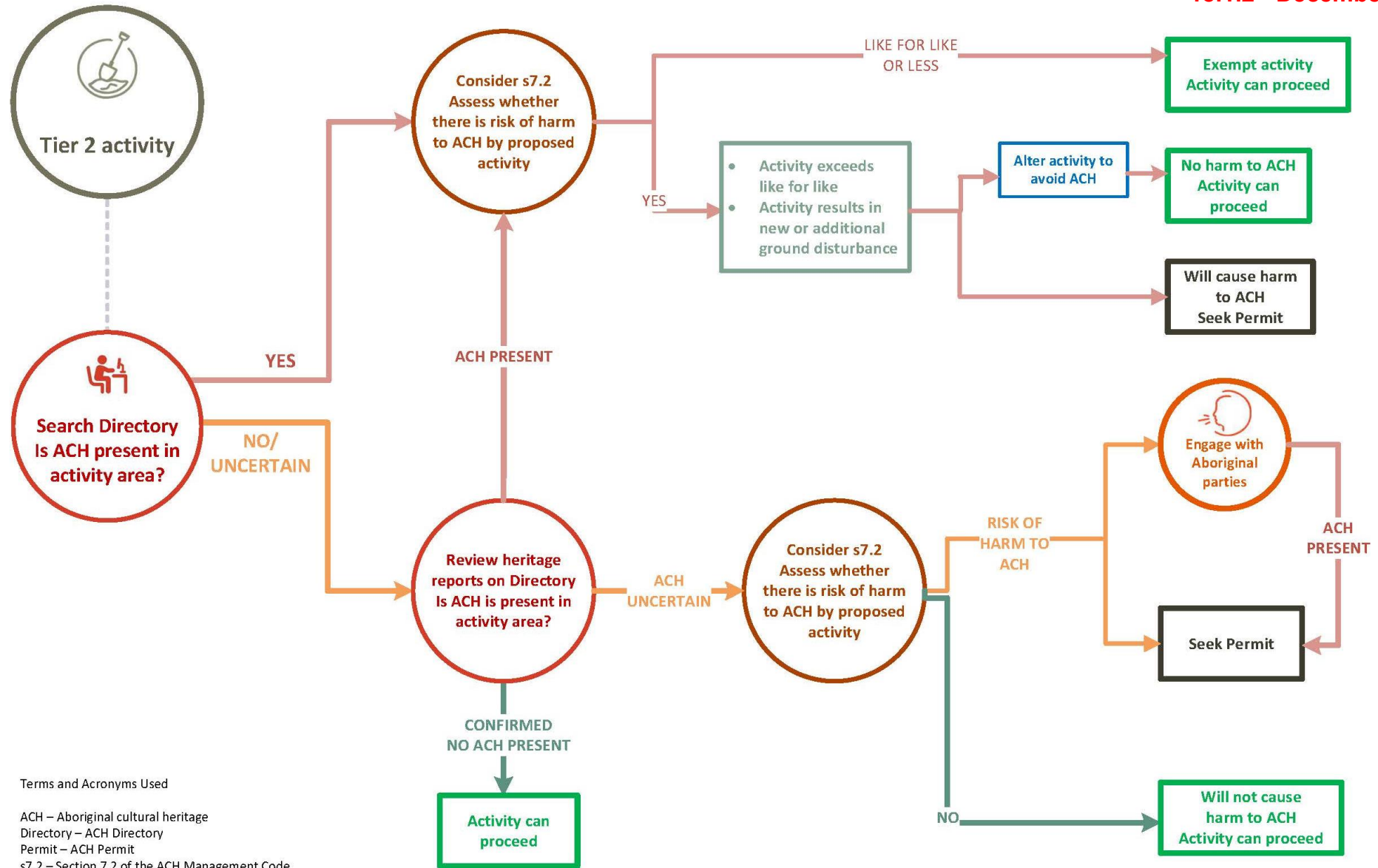


Terms and Acronyms Used

ACH – Aboriginal cultural heritage  
Directory – ACH Directory



# Tier 2 Activities



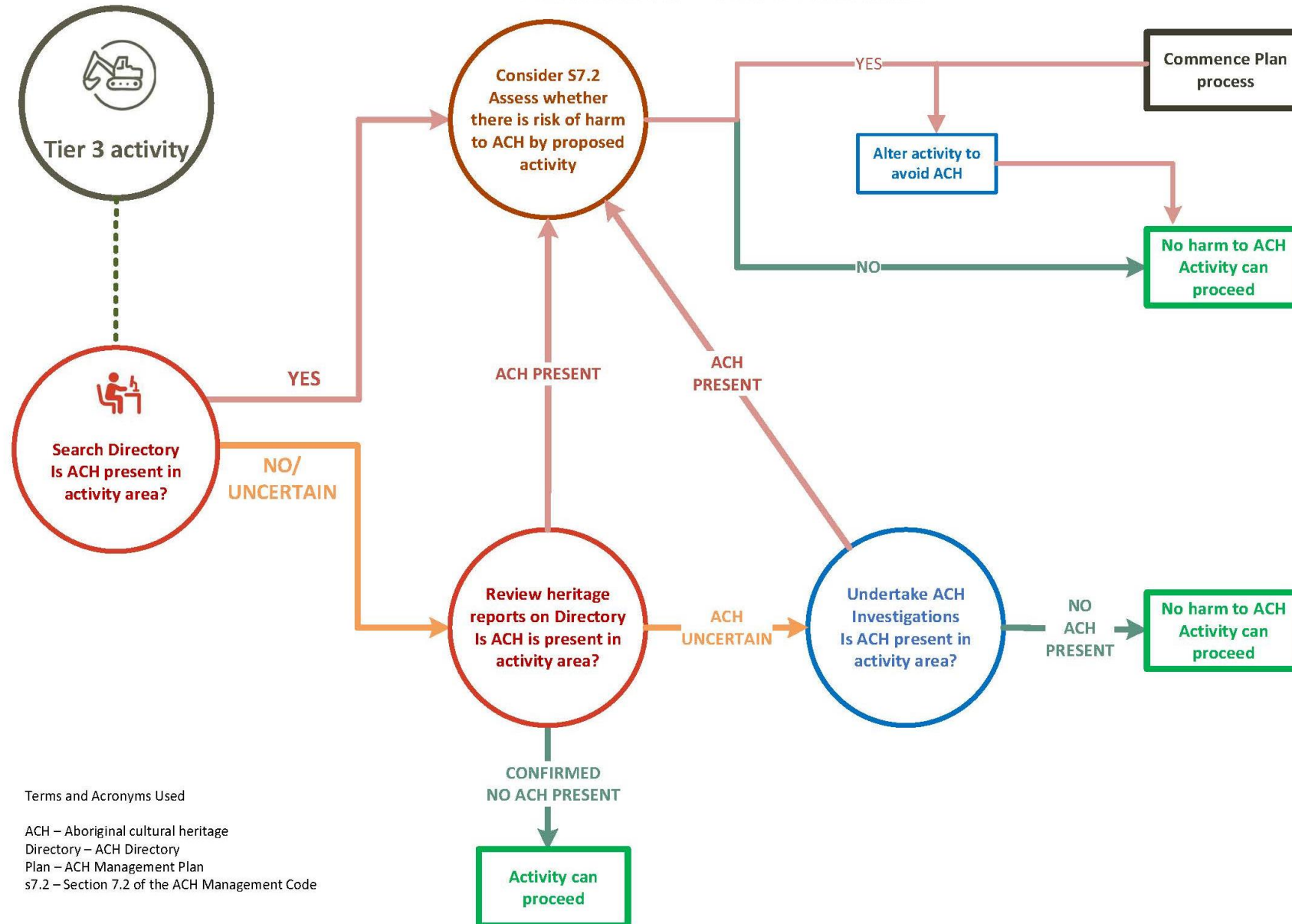
Terms and Acronyms Used

ACH – Aboriginal cultural heritage  
 Directory – ACH Directory  
 Permit – ACH Permit  
 s7.2 – Section 7.2 of the ACH Management Code



# Tier 3 Activities

18.1.2 - December 2022



Terms and Acronyms Used

- ACH – Aboriginal cultural heritage
- Directory – ACH Directory
- Plan – ACH Management Plan
- s7.2 – Section 7.2 of the ACH Management Code

# ACH Management Code

## ACH Management Code Co-Design Question

**What else should be considered in the Management Code for the proposed due diligence assessment process?**

**Any other comments?**



# Consultation Guidelines

The consultation guidelines include:

- seek advice from the person to be consulted on the preferred method of contact and consultation
- multiple attempts to contact the person to be consulted
- consider cultural conventions and commitments
- agree on timeframes for consultation
- face to face meetings

## Consultation Guidelines Co-Design Question

**Are there any other considerations for the Consultation Guidelines?**

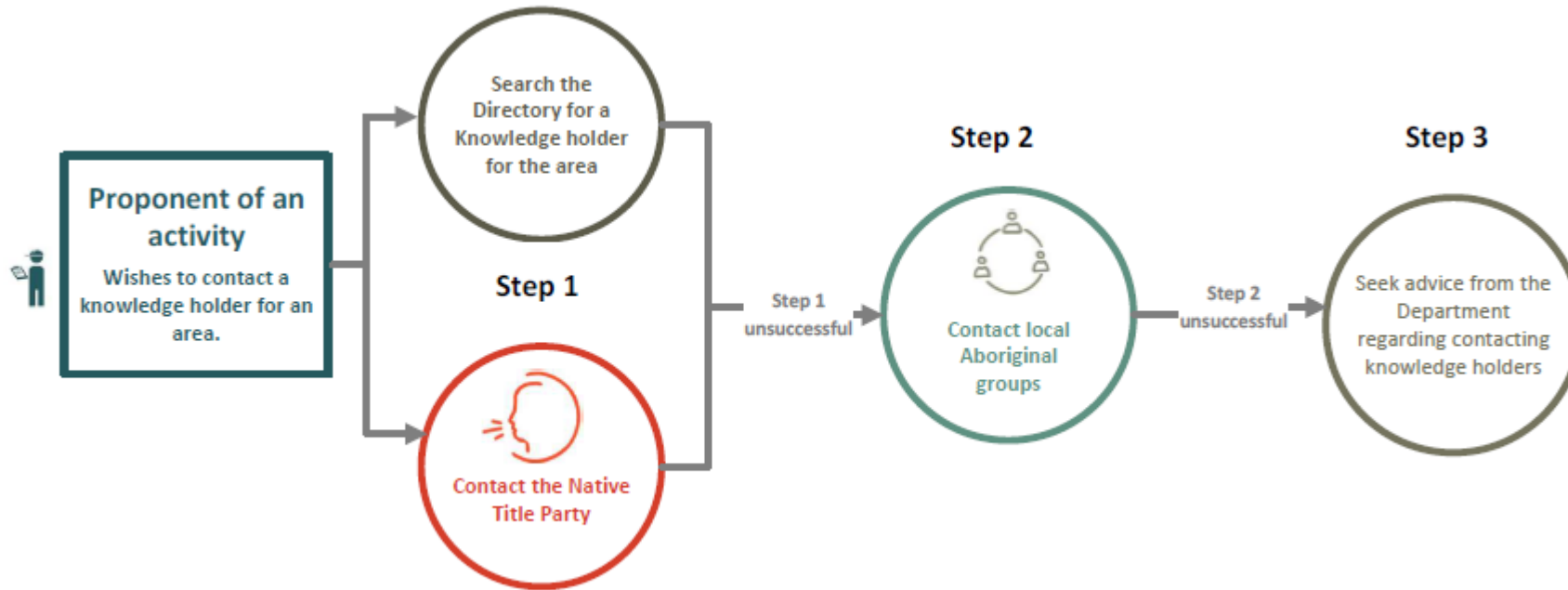
**Any other comments?**





# Knowledge Holder Guidelines

18.1.2 - December 2022



Knowledge Holder  
Co-Design Question

**Are there any other considerations for the Knowledge Holder Guidelines?**

**Any other comments?**



# ACH Management Plan Template and Guiding Notes

18.1.2 - December 2022

Component	Summary
Part A	Executive summary & confidentiality
<b>PART B - GENERAL</b>	Description of proposed activities & area, timeframes, existing Plans & parties to the Plan.
<b>PART C – CONSULTATION</b>	Details and outcomes of consultation (including alternate views).
<b>PART D – INFORMED CONSENT</b>	Demonstration of informed consent & extent to which harm is authorised.
<b>PART E – ABORIGINAL CULTURAL HERITAGE</b>	Details of the ACH present in project area.
<b>PART F – MANAGING ACH</b>	ACH impact statement, measures to avoid or minimise harm & management of ACH
<b>PART G – NEW INFORMATION</b>	Contingencies for managing ACH if there is new information & dispute resolution.
<b>PART H – REHABILITATION AND REMEDIATION</b>	Measures in place for post activity rehabilitation and remediation.
<b>PART I – COMPLIANCE WITH ABORIGINAL CULTURAL HERITAGE MANAGEMENT PLAN</b>	Schedules for ongoing engagement & schedule of roles and responsibilities.

## ACH Management Plan Co-Design Question

**Is there anything else that should be considered in the ACH Management Plan template?**

**Any other comments?**



# Example of Appendix 1 to the ACH Management Plan

18.1.2 - December 2022

## Example A: Quarry Construction

Aboriginal Heritage Place/Objects	Brief Description *Full description in ACH management plan (PART E)	Identification of ACH (PART E)	Attributed Value by Aboriginal persons consulted. (PART E)	Avoid/Impact (PART F)	How Will Place Be Impacted/managed Determined through consultation of Aboriginal party/parties PART C	Level of Impact	Measures to Avoid/ Minimise Impact during planning	Management Measures/Conditions to Minimise Impact (PART F)	Rehabilitation and remediation (PART G)	Informed consent (PART D)
<b>Artefact Scatter AAA</b>	<i>Small artefact scatter with low artefact variability and no formal tools</i>	<i>Detailed Assessment</i>	<i>Although important not considered to be of high value as the place type is common in the immediate area.</i>	<i>Full impact – location of the proposed land use quarry.</i>	<i>Construction of the quarry will destroy the place.</i>	<b>High</b>	<i>NA – Impact unavoidable</i>	<i>Artefacts from Artefact Scatter AAA to be salvaged and relocated as per the methodology outlined in the Plan.</i>	<i>Relocated to an area that has been agreed to by the parties.</i>	<i>Yes. Harm to ACH authorised by Aboriginal party</i>
<b>Ethnographic Place CCC</b>	<i>Information not released by Aboriginal party due to cultural sensitivity.</i>	<i>Detailed Assessment</i>	<i>Considered of immense significance to knowledge Holders</i>	<i>Ethnographic Place CCC will be avoided.</i>	<i>There will be no impact as Ethnographic Place CCC will marked off on plans as no go area  Knowledge Holders and Aboriginal people will maintain access to Ethnographic Place CCC</i>	<b>NA</b>	<i>Area marked off on work plans as no-go area</i>	<ul style="list-style-type: none"> <li><i>Area marked off on plans as no-go area.</i></li> <li><i>Entering no-go areas is a dismissible offence.</i></li> <li><i>Routine monitoring of the no-go area by LACHS appointed monitors</i></li> </ul>	<i>The area in the vicinity of Ethnographic Place CCC will be rehabilitated with endemic species.</i>	<i>Yes. Harm to ACH not authorised by Aboriginal party</i>



# Timeframes

## Timeframes Co-Design Question

**Do you have any feedback on the proposed timeframes?  
Any other comments?**

\* Not include period where the clock 'stopped' following Council making written request to an applicant seeking further information under s116.

\*\* Period may be extended if agreed by the proponent and interested Aboriginal party, or if imposed by the Council under s143.

\*\*\* Not include period where the clock 'stopped' following Council making written request to an applicant seeking further information under s148.

\*\*\*\* Not include period where clock 'stopped' following Council making a written request to an applicant seeking further information under s158, nor period where Council given notice to parties of offer to assist in reaching agreement under s160.



	Prescribed Period	Section	Suggested Timeframe <b>18.1.2 Timeframe December 2022</b>
Permits	Period for persons to be notified to respond to proponent's notice for a new Permit and extension to an existing Permit.	113(b), 122(3)(b)	<b>20 business days</b>
	Period for persons to be notified to respond to the Council's notice of receipt of an application for an Permit and application for an extension of an existing Permit.	118(2), 125(2)	<b>20 business days*</b>
	Period for Council to make a decision as to whether or not to grant an Permit or to extend an existing Permit.	119(2), 126(2)	<b>10 business days from the closing date of the Council's notification period*</b>
Plans	Period for interested Aboriginal parties and proponents to reach agreement on the terms of a Plan.	143(2)	<b>100 business days**</b>
	Period for the Council to make a decision as to whether or not to approve a Plan that has been agreed by a proponent and the Aboriginal party.	150(2)	<b>20 business days***</b>
	Period for Council to make a recommendation to the Minister about a Plan where there has been no agreement between the proponent and the interested Aboriginal party.	162(2)	<b>60 business days****</b>
	Period to respond to notice from the Council regarding its preliminary view that ACH is of State significance.	175(3)(c)	<b>20 business days</b>
	Period for Council to make a determination as to whether ACH is of State significance.	176(2)	<b>25 business days</b>

# Local ACH Service (Fees) Guidelines 18.1.2 - December 2022

Council must be satisfied that:

- LACHS has the relevant skills and knowledge to undertake functions associated with the development and negotiation of ACH Management Plans.
- fee for service schedule presented by applicant is reasonable and in accordance with the Fee for Service Guidelines.

Guidelines establish maximum rate of fees a LACHS may charge a proponent for services (where no other written agreement)

## Fee for Service Co-Design Question

**What other considerations should be included in the LACHS Fee Guidelines?**

**Any other comments?**

# Protected Area Order Guidelines

- Protected Area offers highest protection
- Land users not permitted access nor submit Permit or Management Plan application.
- Act does not require knowledge holders to disclose culturally sensitive information.

Factors which knowledge holders may consider when preparing application:

- Community health
- Sacred
- Educational potential
- Contemporary usage
- Enhancing knowledge
- Uniqueness of ACH within its context
- Protection into the future

## Outstanding Significance Co-Design Question

**What else should be considered by knowledge holders making an application for ACH to be declared a Protected Area?**

**Any other comments?**

# State Significance Guidelines

- The ACH is part of how WA as a State identifies itself.
- Where Council determines ACH of State significance, Management Plan can only be authorised by Minister

## Identifying cultural values

- **Aesthetic:** how the place is experienced – including visual and non-visual aspects like sounds and smells – that can affect our thoughts, feelings and attitudes.
- **Historical:** value of ACH to the wider story of WA
- **Scientific:** is measured by its rarity, representativeness and the extent to which it may contribute to further scientific understanding and information.
- **Social:** ties a place has for a particular community and meanings that it holds for them.

## State Significance Co-Design Question

**What else should be considered by the Council to determine whether ACH may be of State significance?**

**Any other comments?**

# Determining Substantially Commenced

## Substantially Commenced Co-Design Question

**What else should be considered to determine if a s18 consent is substantially commenced?**

**Any other comments?**

Factors that may be considered by Minister to determine whether purpose of s18 consent substantially commenced **18.1.2 - December 2022**

### Ground disturbance activities have commenced

- the use of the land for the purpose specified in the notice; and
- all relevant compliances, licences, permits and approvals in place;

or

- ground-disturbing activities have been completed lawfully that relate to clearing of land:
  - in preparation for commencement of the purpose of the granted section 18 consent and/or
  - relate to key infrastructure\* required for the purpose of the granted section 18 consent.
    - \* e.g. land clearing, site works, new roads/paths, new services

### Ground disturbance activities have not commenced

If activities not commenced – but the purpose is described as a phase of a larger project – and ground disturbing activities have substantially commenced on the larger project, the s18 consent in question may be considered to be substantially commenced.





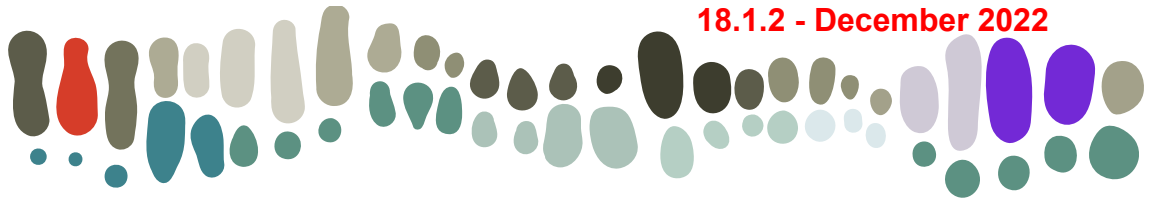
# Next steps

- You can make a submission via the Department of Planning, Lands and Heritage's consultation hub
- Submissions close Friday, 6 January 2023
- Respond to all or any of the questions that are of interest
- Please take draft documents to assist with your submission
- Contacts: [achimplementation@dplh.wa.gov.au](mailto:achimplementation@dplh.wa.gov.au) or contact our friendly staff:

Cesar Rodriguez, Director Engagement and Policy  
[cesar.rodriquez@dplh.wa.gov.au](mailto:cesar.rodriquez@dplh.wa.gov.au), 0428 641 785

Bojana de Garis, Principal Project Officer  
[bojana.degaris@dplh.wa.gov.au](mailto:bojana.degaris@dplh.wa.gov.au), 0434 960 261





## *Aboriginal Cultural Heritage Act 2021*

# ACTIVITY TIERS AND TABLE

Consultation Draft

# Contents

1. Purpose.....	3
2. Overview .....	3
3. Acronyms and Terms used.....	4
4. Activity Table.....	5

Consultation Draft

## 1. Purpose

A key function of the *Aboriginal Cultural Heritage Act 2021* (Act) is to manage activities that may harm Aboriginal cultural heritage (ACH). The Act categorises activities that may harm ACH into tiers, and provides a corresponding authorisation process for each of the tiers, as outlined in Table 1.

Proponents are required to seek an authorisation if there is a risk of harm being caused to ACH by their proposed activity. To assist proponents to determine whether there is a risk of harm, the Act provides for due diligence assessment (DDA) to be conducted in accordance with the ACH Management Code (Code).

## 2. Overview

Activity tiers reflect different levels of ground disturbance that are caused by specified activities. The activity tiers will be set out in the *Aboriginal Cultural Heritage Regulations 2022* (Regulations). For the purposes of a DDA, a proponent is required to determine the tier of their activity by referring to the Activity Tables<sup>1</sup>.

Where there is a risk of harm to ACH from a proposed activity, *a proponent is required to follow the authorisation pathway corresponding to the relevant activity tier*. The DDA process applies to all activities having regard to their level of ground disturbance. If a specific activity is not listed, a proponent should contact the Department of Planning, Lands and Heritage for advice.

Activity Tier	If no risk of harm to ACH	Authorisation requirements if risk of harm to ACH
<b>Exempt activity</b>	Able to proceed as planned provided it is not in a Protected Area	Activity authorised to proceed as planned. To be consistent with the Objects and Principles of the Act, it is recommended that proponents should undertake the activity to avoid or minimise harm to ACH wherever possible.
<b>Tier 1 activity</b>		Activity is authorised to proceed as planned provided it is not in a Protected Area and as long as a DDA is undertaken and the proponent takes all reasonable steps possible to avoid or minimise the risk of harm being caused to ACH.
<b>Tier 2 activity</b>		Activity will require the issue of a Permit.
<b>Tier 3 activity</b>		Activity will require an approved or authorised Plan.

*Table 1 - Authorisation process for Exempt Activities and the three Activity Tiers*

<sup>1</sup> The Activity Tiers table will be available on the Department of Planning, Lands and Heritage's website when the Regulations are in effect.

In order to assist proponents undertaking a DDA, the Code will contain step by step flow charts. Proponents undertaking a DDA will need to be aware that:

- A proposed activity, irrespective of whether it is an exempt, tier 1, tier 2 or tier 3 activity, **is not permitted** to be carried out in a Protected Area unless the Protected Area has conditions or regulations exist permitting that activity.
- Activities that are 'like for like' or less, as defined in the Code, are 'exempt'.
- All activities that are not in a Protected Area and that are not exempt should be assessed in the order of priority as follows:
  - row groupings 1 – 9 in the Activity Table;
  - Activity Table – activities not otherwise specified.
- The row grouping headings are for information purposes only and to assist proponents locate and identify their activity. They should not be read to limit, narrow or otherwise define the activities in the rows under the heading. For example, "Maintenance using handheld mechanical equipment" is listed under 4.2 Agriculture and natural resource management activities with low level of ground disturbance (Tier 2), however this activity also applies as a Tier 2 activity to any other proponent that wants to undertake grounds maintenance with handheld mechanical equipment. Proponents should search for their activity in all industries/categorisations
- When assessing the applicable tier for an activity, the assessment should start with Tier 3 before moving to Tier 2 and then to Tier 1 and be subject to the relevant authorisation. This means that where an activity is a Tier 3 activity, related activities (e.g. that form part of a broader project) should be incorporated as part of the authorisation required for the highest level activity.

### 3. Acronyms and Terms used

ACH	Aboriginal cultural heritage
Act	<i>Aboriginal Cultural Heritage Act 2021</i>
Code	ACH Management Code
DDA	Due Diligence Assessment
Permit	ACH Permit
Plan	ACH Management Plan
Regulations	<i>Aboriginal Cultural Heritage Regulations 2023</i>



#### 4. Activity Table – Exempt, Tier 1, Tier 2 & Tier 3

Exempt Activity	Tier 1 Activity No, or a minimal, level of ground disturbance Due diligence assessment required	Tier 2 Activity Low level of ground disturbance Due diligence assessment required, ACH permit or management plan required if activity may harm ACH	Tier 3 Activity Moderate to high level of ground disturbance Due diligence assessment required, ACH management plan required if activity may harm ACH
1.0 Emergency activities that are exempt	1.1 Emergency activities with no, or a minimal, level of ground disturbance	1.2 Emergency activities with a low level of ground disturbance	1.3 Emergency activities with a moderate to high level of ground disturbance
<ul style="list-style-type: none"> <li>• All activities undertaken during emergency response to prescribed hazards under the <i>Emergency Management Act 2005</i> on Crown or private land that relate to emergency activities for prevention of imminent danger to human life or health or livestock</li> <li>• Any response to any emergency as defined by the <i>Emergency Management Act 2005</i> and <i>Emergency Management Regulations 2006</i> for urgent recovery activities and prevention of loss of life and livestock</li> <li>• Access to water and fire suppression activities carried out during an emergency response for the prevention or imminent danger to human life or health or livestock</li> <li>• An activity undertaken in an emergency situation for the purpose of preventing, or minimising, loss of life, prejudice to the safety, or harm to the health, of people</li> <li>• An activity undertaken in an emergency situation for the purpose of preventing, or minimising irreversible damage to a significant portion of the environment.</li> <li>• <b>Burning carried out —</b> <ul style="list-style-type: none"> <li>○ for fire prevention or control purposes or other fire management works on Crown land; and</li> <li>○ by a public authority</li> </ul>                     [s 100 Exempt activity (f)]                 </li> <li>• <b>Clearing of a kind set out in the <i>Environmental Protection Act 1986</i> Schedule 6 item 10, 10A, 11 or 12</b> [s 100 Exempt activity (g)]</li> </ul>	<ul style="list-style-type: none"> <li>• Hazard reduction in non-emergency response situations</li> <li>• Maintenance of existing fire breaks, fire access tracks and roads</li> <li>• Recovery activity which is not an emergency but is necessary to restore essential services</li> <li>• Clearing of a kind set out in Environmental Protection (Clearing of Native Vegetation) Regulations 2004, Regulation 5, Item 2</li> <li>• Compliance with a Local Government firebreak notice under section 33 of the <i>Bush Fires Act 1954</i>, or other hazard reduction notice</li> </ul>		

2.0 Activities specifically impacting inland and coastal waterways and waterbodies (including claypans and salt lakes) that are exempt	2.1 Activities specifically impacting inland and coastal waterways and waterbodies (including claypans and salt lakes) with no, or a minimal, level of ground disturbance	2.2 Activities specifically impacting inland and coastal waterways and waterbodies (including claypans and salt lakes) with a low level ground disturbance	2.3 Activities specifically impacting inland and coastal waterways and waterbodies (including claypans and salt lakes) with a moderate to high level of ground disturbance
<ul style="list-style-type: none"> <li>Recreational activities carried out on or in public waters or in a public place [s 100 Exempt activity (e)]</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring and sampling in the water column, immediately below the water column or of water directly using handheld equipment or that utilises existing footings</li> <li>Maintenance of existing waterway and waterbody structures including pipes and drainage</li> <li>Maintenance of waterways and waterbodies (including coastlines) to rectify artificial impacts to natural material accretion and erosion</li> <li>Water abstraction with no ground disturbance</li> <li>Replanting vegetation using handheld equipment</li> <li>Wreck and litter removal with no additional ground disturbance to the banks of the waterway or waterbody</li> <li>Discharge of comparable quality water into existing waterways and waterbodies</li> <li>Placement of pipeline or cable on the surface without anchoring into the seabed</li> <li>Removal of sea flora that does not require sea bed disturbance</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring and sampling in the water column, immediately below the water column or of water directly that requires handheld mechanical equipment or that requires new footings</li> <li>Planting vegetation or removing invasive or weed vegetation using handheld mechanical equipment</li> <li>Activities for stabilisation of waterways and waterbodies using handheld mechanical equipment: <ul style="list-style-type: none"> <li>matting installation</li> <li>brushing</li> <li>surface preparation for application of materials</li> </ul> </li> <li>Installation of structures to re-enable the movement of fauna within waterways or waterbodies</li> </ul>	<ul style="list-style-type: none"> <li>Construction, installation and / or expansion of: <ul style="list-style-type: none"> <li>Jetties, wharves, boat ramps, groynes, breakwaters, beach reshaping</li> <li>Land reclamation</li> <li>Walls, reinforcement structures, erosion control structures</li> <li>Dams, weirs</li> <li>Diversions</li> <li>Bridges, abutments, pylons, pilings</li> <li>Outfalls and outlet structures</li> <li>Channels, culverts, drainage, soaks, Gross pollutant traps, infiltration and bio retention structures</li> <li>Trench irrigation</li> </ul> </li> <li>Installation of permanent structures in to, on or anchored to the sea bed</li> <li>Drilling or boring with non-handheld mechanical equipment that disturbs waterbodies or waterways</li> <li>Establishment of aquaculture and mariculture pens and supporting infrastructure</li> <li>Dredging (excluding maintenance dredging) whether deepening and / or widening</li> <li>Underwater blasting</li> </ul>



3.0 Infrastructure and land development activities that are exempt	3.1 Infrastructure and land development activities with no, or minimal, level of ground disturbance	3.2 Infrastructure and land development activities with a low level of ground disturbance	3.3 Infrastructure and land development activities with moderate to high ground disturbance
<ul style="list-style-type: none"> <li>• <b>Construction, renovation or demolition of a building occupied, or intended for occupation, as a place of residence, or a building ancillary to such a building, on a lot as defined in the <i>Planning and Development Act 2005</i> section 4(1) that is less than 1 100 m<sup>2</sup></b> [s 100 Exempt activity (a)]</li> <li>• <b>Development of a prescribed type carried out in accordance with the <i>Planning and Development Act 2005</i></b> [s 100 Exempt activity (b)]</li> <li>• Burials of Aboriginal people that are approved under Section 12 of the <i>Cemeteries Act 1986</i></li> <li>• Burials in accordance with Section 11 of the <i>Cemeteries Act 1986</i></li> </ul>	<ul style="list-style-type: none"> <li>• Installation of structures inclusive of signs, solar panels, bollards, kerbing or barriers by hand or with handheld augers to previously disturbed depth</li> <li>• Laying temporary structures and devices on existing formations and / or disturbed land</li> </ul>	<ul style="list-style-type: none"> <li>• Burials of non-Aboriginal people that are approved under Section 12 of the <i>Cemeteries Act 1986</i></li> <li>• Installation of structures inclusive of signs, solar panels, or barriers in a previously disturbed area deeper than previously disturbed depth</li> <li>• Installation of structures on undisturbed land, whether permanent or temporary, that do not require foundations</li> </ul>	<ul style="list-style-type: none"> <li>• Land development and associated infrastructure activities including: <ul style="list-style-type: none"> <li>○ Broad acre land clearing</li> <li>○ Building construction, including outbuildings, unless exempt</li> <li>○ Preparatory work for development including subdivision works, clearing and installation of services</li> <li>○ Building carparks, recreational parks, sports ground and associated amenities</li> <li>○ Villages, village and/or town centres, commercial precincts</li> </ul> </li> <li>• Building new or expanding transport infrastructure include airports, bus ports, maritime ports and railway infrastructure</li> <li>• Installation of new services and associated infrastructure for: <ul style="list-style-type: none"> <li>○ Power generation and distribution</li> <li>○ Water storage and treatment, inclusive of desalination</li> <li>○ Sewage and effluent</li> <li>○ Telecommunications</li> <li>○ Gas</li> </ul> </li> <li>• Construction of industrial facilities and their ancillary infrastructure</li> <li>• Activities associated with the construction, extension or widening of: <ul style="list-style-type: none"> <li>○ Roads and roadway infrastructure, including private roads</li> <li>○ Laydown areas</li> <li>○ Bridges</li> <li>○ Tunnels</li> <li>○ Walkways, cycleways and tracks</li> </ul> </li> <li>• Building or expanding waste and recycling facilities</li> <li>• Establishing or expanding campgrounds</li> <li>• Development or extension of a cemetery declared under section 4(1) of the <i>Cemeteries Act 1986</i>.</li> </ul>





4.0 Agriculture and natural resource management activities that are exempt	4.1 Agriculture and natural resource management activities with no, or a minimal. Level of ground disturbance	4.2 Agriculture and natural resource management activities with low level of ground disturbance	4.3 Agriculture and natural resource management activities with moderate to high level of ground disturbance.
	<ul style="list-style-type: none"> <li>• Feral and pest fauna and weed control using handheld equipment, including use of chemicals</li> <li>• Destocking</li> <li>• Installation of temporary fences</li> <li>• Vegetation control via mechanical slashing, mulching or spraying</li> <li>• Pre-mop-up around trees with hand held equipment</li> <li>• Reconnaissance and patrol in light vehicles, but not to the extent that repetitive access and use creates a permanent track</li> </ul>	<ul style="list-style-type: none"> <li>• Feral and pest fauna and weed control using non-handheld mechanical equipment</li> <li>• Agricultural activities using handheld mechanical equipment including:                             <ul style="list-style-type: none"> <li>○ delving and scalping in existing areas</li> <li>○ construction of new stock watering points</li> <li>○ construction of animal yards</li> <li>○ ripping</li> <li>○ maintenance of existing stock watering points, within natural or enhanced natural water sources, including bores, dams, windmills, troughs, piping, solar arrays, and tanks</li> <li>○ installation of field or stock fences</li> </ul> </li> <li>• Maintenance using handheld mechanical equipment</li> <li>• Burning for conservation land management purposes</li> </ul>	<ul style="list-style-type: none"> <li>• Establishing a new farm or pastoral station</li> <li>• Diversification of land use that is not like for like or less</li> <li>• Activities using mechanical equipment, including:                             <ul style="list-style-type: none"> <li>○ clearing of land</li> <li>○ construction of new watering point and water infrastructure</li> <li>○ delving and scalping in new areas</li> <li>○ contour cultivation</li> <li>○ terrace farming</li> <li>○ scarifying</li> <li>○ ripping</li> <li>○ installation of new yards</li> </ul> </li> <li>• Establishing new forestry plantations</li> <li>• Conducting forestry activities in areas not currently subject to forestry activities</li> </ul>

Consultation

5.0 Field mapping, monitoring, investigations and surveys that are exempt	5.1 Field mapping, monitoring, investigations and surveys with no, or a minimal, level of ground disturbance	5.2 Field mapping, monitoring, investigations, and surveys with a low level of ground disturbance	5.3 Field mapping, monitoring, investigations, and surveys with a moderate to high level of ground disturbance
	<ul style="list-style-type: none"> <li>• Survey, mapping, monitoring, measurement and investigations using handheld mechanical equipment or that utilises existing footings</li> <li>• Monitoring and sampling completed with aircraft (including drones)</li> <li>• Drilling and test pitting up to 50 centimetres in depth on and using existing roads or track</li> <li>• Marking out in accordance with the <i>Mining Act 1978</i> and the <i>Mining Regulations 1981</i></li> <li>• Low intensity exploration activities and geophysical surveying including:               <ul style="list-style-type: none"> <li>○ geological mapping</li> <li>○ gravity surveys</li> <li>○ fossicking</li> <li>○ sampling and coring using handheld equipment</li> <li>○ magnetic geophysical survey</li> <li>○ radiometric geophysical survey</li> <li>○ electromagnetic (EM) surveys</li> <li>○ passive seismic surveys</li> <li>○ gyroscopic</li> <li>○ ground based electrical surveys</li> <li>○ portable parts per billion (ppb) analysis</li> <li>○ electrical resistivity surveys</li> <li>○ ground penetrating radar</li> <li>○ induced polarization (IP) surveys</li> <li>○ Sub bottom profiling</li> <li>○ Sled Kart Instrument for Magnetic Prospectively Imaging (SKIMPI) Surveys</li> </ul> </li> <li>• Stockpile sampling where samples are collected from above the natural ground level within previously disturbed footprint</li> <li>• Soil and drainage sampling using handheld equipment only</li> </ul>	<ul style="list-style-type: none"> <li>• Survey, mapping, monitoring, measurement and investigations requiring:               <ul style="list-style-type: none"> <li>○ digging of pits; or</li> <li>○ temporary burial of survey equipment</li> </ul> </li> <li>• Installation of monitoring stations that do not require excavation for footings</li> <li>• Exploration activities with low ground disturbance activities including:               <ul style="list-style-type: none"> <li>○ magnetic borehole survey</li> <li>○ seismic surveys</li> <li>○ induced polarised surveys</li> </ul> </li> <li>• Air drilling</li> <li>• Sampling with removal of material up to and including 20 kilograms including:               <ul style="list-style-type: none"> <li>○ soil sampling</li> <li>○ rock chip sampling</li> <li>○ stream sediment sampling</li> <li>○ channel sampling</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Installation of monitoring stations that require new footings including:               <ul style="list-style-type: none"> <li>○ weather and meteorological</li> <li>○ satellite dishes</li> <li>○ sea level monitors</li> <li>○ air quality sensors</li> <li>○ aquifer monitors</li> <li>○ environmental monitoring stations</li> <li>○ observatories</li> </ul> </li> <li>• Clearing for drill pads and access tracks</li> <li>• All other drilling, including:               <ul style="list-style-type: none"> <li>○ rotary mud drilling</li> <li>○ diamond drilling</li> <li>○ percussion drilling</li> </ul> </li> <li>• Costeaning</li> <li>• Seismic surveys requiring clearing of new tracks</li> <li>• Removing more than 20 kilograms of material</li> </ul>

6.0 Heritage research activities that are exempt	6.1 Heritage research activities with no, or a minimal, level of ground disturbance	6.2 Heritage research activities with low ground disturbance.	6.3 Heritage research activities with moderate to high ground disturbance.
	<ul style="list-style-type: none"> <li>• Heritage pedestrian surveys, including:               <ul style="list-style-type: none"> <li>○ Site recording and assessment without removal of ACH</li> <li>○ Monitoring and auditing</li> </ul> </li> <li>• Digital capture of petroglyphs, artefacts and rock art</li> </ul>	<ul style="list-style-type: none"> <li>• Excavation of ACH using handheld equipment</li> <li>• Sampling using handheld equipment for archaeological purposes, including:               <ul style="list-style-type: none"> <li>○ Radiocarbon dating,</li> <li>○ Optically stimulated luminescence (OSL)</li> <li>○ Dosimetry</li> <li>○ Extraction of scarred element parts from scarred trees</li> <li>○ Probing</li> <li>○ Test-pitting with the surface area up to and including 0.25 metres square</li> <li>○ Open area excavation with the surface area up to and including 0.25 metres square</li> <li>○ Surface and sub-surface sampling and removal of material up to and including 20 kilograms</li> <li>○ Mechanical sieving</li> <li>○ Taking samples of ACH including ochre, pigments, charcoal, wood, shell, soil for scientific analysis or removal to another location for archaeological purposes</li> </ul> </li> <li>• Repatriation of ACH to its original or agreed to location</li> </ul>	<ul style="list-style-type: none"> <li>• Removal and / or relocations of Aboriginal objects</li> <li>• Excavation using mechanical equipment</li> <li>• Surface and sub-surface sampling and removal of material greater than 20 kilograms</li> <li>• Rock chipping of known ACH</li> <li>• Making moulds of rock art</li> <li>• All other heritage and archaeological survey and sample activities that exceed Tier 2</li> </ul>

Consultation

7.0 Mining activities which are exempt	7.1 Mining activities with no, or minimal, level of ground disturbance	7.2 Mining activities with low level of ground disturbance	7.3 Mining activities with moderate to high level of ground disturbance
	<ul style="list-style-type: none"> <li>• Mineral exploration using handheld equipment</li> <li>• Metal detecting</li> <li>• Scrape and detect activities using handheld equipment</li> <li>• Extraction of basic raw materials from existing pits</li> <li>• Backfilling mine voids using previously excavated material sourced from the area</li> <li>• Stockpiling on existing disturbance</li> </ul>	<ul style="list-style-type: none"> <li>• Backfilling mine voids using imported material</li> <li>• Bulk leach extractable gold (BLEG) using handheld mechanical equipment</li> <li>• Reopening underground workings</li> </ul>	<ul style="list-style-type: none"> <li>• Establishment of a new or expansion of an existing mine including <ul style="list-style-type: none"> <li>○ Pits</li> <li>○ Portals</li> <li>○ Adits</li> <li>○ Shafts</li> <li>○ Processing plants</li> <li>○ Dumps</li> <li>○ Tailings dams</li> <li>○ Stockpiles</li> </ul> </li> <li>• Scrape and detect using non-handheld mechanical equipment</li> </ul>
8.0 Rehabilitation and remediation activities that are exempt	8.1 Rehabilitation and remediation with no, or minimal, level of ground disturbance	8.2 Rehabilitation and remediation with low level of ground disturbance	8.3 Rehabilitation and remediation with moderate to high level of ground disturbance
	<ul style="list-style-type: none"> <li>• Preliminary contaminated site investigation, using handheld equipment</li> <li>• Removal of surface asbestos containing materials (ACM)</li> <li>• Removal of surface waste and litter without excavation</li> <li>• Revegetation in disturbed areas, including fencing vegetation, using handheld equipment</li> <li>• Removal of redundant plant and equipment within existing disturbance area</li> <li>• Removal of stockpiles including consumption of topsoil stockpiles</li> <li>• Rehabilitation of drill holes including casing, sealing and capping</li> <li>• Re-establishing vegetation areas (within existing footprint)</li> <li>• Planting new vegetation by handheld equipment</li> </ul>	<ul style="list-style-type: none"> <li>• Detailed contaminated site investigation</li> <li>• Removal of surface asbestos containing material (ACM) that require excavation</li> <li>• Removal of surface waste and litter requiring excavation</li> <li>• Revegetation in disturbed areas, including fencing vegetation, using mechanical equipment</li> <li>• Excavation and removal of stockpiles of contaminated or waste material buried below natural ground level</li> <li>• Remediation of areas up to and including 100 square metres or up to and including 3 metres in depth</li> </ul>	<ul style="list-style-type: none"> <li>• Rehabilitation activities that require new ground disturbance associated with landform re-contouring, reshaping or for sourcing additional materials</li> <li>• Construction of containment cells, bioremediation pads or excavations, screening and replacement of contaminated materials or installation of groundwater remediation systems</li> <li>• Erosion control activities around existing roads, infrastructure that require excavation below prior surface level</li> <li>• Establishing a riparian zone, waterway or waterbody as part of rehabilitation or remediation activities</li> <li>• Remediation of areas greater than 100 square metres or greater than 3 metres in depth</li> </ul>

9.0 Other exempt activities	9.1 Other activities with no, or minimal, level of ground disturbance	9.2 Other activities with low level of ground disturbance	9.3 Other activities with moderate to high level of ground disturbance
<ul style="list-style-type: none"> <li>• <b>Travel on an existing road or track</b> [s 100 Exempt activity (c)]</li> <li>• <b>The taking of photographs for a recreational purpose</b> [s 100 Exempt activity (d)]</li> <li>• A temporary camp limited to use of swags, tents, camper trailers and caravans for accommodation</li> <li>• General maintenance and lifestyle activities associated with a dwelling and/or activity conducted on completely modified landforms including: <ul style="list-style-type: none"> <li>○ Gardening</li> <li>○ Fixing fences</li> </ul> </li> <li>• Aerial transportation that does not require clearing at landing site</li> <li>• Maintenance of existing infrastructure with no new or additional ground disturbance *</li> <li>• Undertaking a like for like activity or less **</li> </ul>	<ul style="list-style-type: none"> <li>• Driving vehicles, not on existing roads or tracks, in a manner that does not result in new tracks</li> <li>• Drone usage</li> </ul>	<ul style="list-style-type: none"> <li>• Organised tours and leisure activities not exclusively on existing roads or tracks that through repetition may result in new tracks including: <ul style="list-style-type: none"> <li>○ Four wheel driving</li> <li>○ Mountain biking</li> <li>○ Horse riding</li> <li>○ Self-guided tours</li> <li>○ Tourism</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Blasting</li> <li>• Clearing of land for tracks</li> <li>• New bore construction</li> </ul>

**Definitions:**

**\*New and additional ground disturbance** - Any disturbance that is not consistent with the existing extent of surface or subsurface disturbance at the time the activity is proposed to take place. This will include disturbing the adjacent ground that is previously undisturbed, or disturbing subsurface ground at a depth where cultural material may exist.

**\*\* 'Like for like' or less** - Like for Like activities are proposed ground disturbance activities that will result in development that, in essence, is the same or lesser type, kind or form in the context of:

- I. scale;
- II. structure;
- III. profile; and
- IV. extent;



If an activity is **not listed** in the above table, refer to the table below.

*Activity Table – activities not otherwise specified*

Tier 1 Activities with no, or minimal, level of ground disturbance not otherwise specified	Tier 2 Activities with a low level of ground disturbance not otherwise specified	Tier 3 Activities with a moderate to high level of ground disturbance not otherwise specified
<ul style="list-style-type: none"> <li>No or minimal level of ground disturbance with handheld equipment</li> <li>Removal of material up to and including 4 kilograms</li> <li>Ground excavation with a surface area smaller than 0.04 metres square</li> <li>Ground excavation with a depth up to and including 0.5 metres</li> </ul>	<ul style="list-style-type: none"> <li>Low level ground disturbance with non-handheld mechanical equipment</li> <li>Removal of material up to and including 20 kilograms</li> <li>Ground excavation with the surface area up to and including 0.25 metres square</li> <li>Ground excavation with a depth up to and including 1 metre</li> <li>Clearing up to and including 100 square metres</li> </ul>	<ul style="list-style-type: none"> <li>Moderate to high level ground disturbance with non-handheld mechanical equipment</li> <li>Removal of material greater than 20 kilograms</li> <li>Ground excavation with the surface area greater than 0.25 metres square</li> <li>Ground excavation with a depth greater than 1 metre</li> <li>Clearing greater than 100 square metres</li> </ul>

Consultation Document

**From:** [Bill Boehm](#)  
**To:** [Susie Moir](#)  
**Subject:** RE: !!RE: Aboriginal Cultural Heritage Act Phase 3 Co-Design Workshops  
**Date:** Wednesday, 7 December 2022 11:26:00 AM  
**Attachments:** [Murchison Cultural Heritage Road Examples.pdf](#)  
[image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[image004.png](#)  
[image005.png](#)  
[image006.png](#)

---

Susie

As requested please find attached a few examples

You will see that for most part works are involved areas that have been historically disturbed merely by constructing the road in the first place. Other works actually restore the cultural landscape.

I have looked at the relevant criteria and it seems that with respect to Council Roadworks depending on the definition and interpretation either everything will be caught or not much.

Few comments / clarifications

#### **New Ground Disturbance**

Definition of New or Additional Ground Disturbance is “***any disturbance that is not consistent with the extent of surface or subsurface disturbance at the time the activity is proposed to take place.*** This will include disturbing adjacent ground that is undisturbed, or disturbing subsurface ground up to and including 10m below current ground level.”

So in the **blue highlighted** section does this mean that work within an existing previously disturbed area, such as a road formation, does not fall under this definition and works considered like for like, so long as the works proposed

1. will in potentials disturbance terms, not alter the extent of subsurface disturbance that was previously undertaken
2. will not disturb adjacent undisturbed ground (note I assume 1 applies as well???)
3. will not disturb ground 10m below the current ground level

If so main, maintenance grading, resheet work, construction work over existing roads, sealing works etc will be considered like for like but if you blast a hill in an existing road it won't.

Clarification will hopefully assist.

*ciao*

*Bill Boehm*

CEO | [murchisonshire](#)

T | 08 9963 7999

M | 0428 637 998

E | [ceo@murchison.wa.gov.au](mailto:ceo@murchison.wa.gov.au)



Murchison Shire  
Cultural Heritage Examples  
6.12.22

Works & Comments	Pictures
<b>Example 1      4.0m seal – 25m wide disturbed road related area</b>	
<p>Reseal Works Like for Like. No disturbance</p> <p>Shoulder Grading Like for Like. Minimal disturbance and all within existing previously disturbed areas</p> <p>Widening Like for Like. Minimal disturbance and all within existing previously disturbed areas</p>	
<b>Example 2      Gravel Road – 25m wide disturbed road related area</b>	
<p>Maintenance Grading Like for Like. Minimal disturbance and all within existing previously disturbed areas</p> <p>Resheet Like for Like. Some disturbance but all within the existing pavement and totally within existing previously disturbed area</p>	



Works & Comments	Pictures
<p><b>Example 3      Typical Gravel Road – Typical short narrow cut off drain</b></p>	
<p>Maintenance Grading of existing cut-off drain Like for Like. Minimal disturbance all within existing previously disturbed area</p> <p>New Cut Off Drain Depends on the depth of disturbance envisaged</p>	
<p><b>Example 4      Typical narrow gravel road with formation and disturbed area the same</b></p>	
<p>Maintenance Grading Like for Like. Minimal disturbance and all within existing previously disturbed area</p> <p>Resheet Like for Like. Some disturbance but all within the existing pavement and totally within existing previously disturbed area</p> <p>Formation Windrow Removal Drainage tidy up to restore natural water flows. Grade windrow in this pic to improve cross drainage. Overall aim is to as far a practicable maintain the existing natural surface levels to allow for rainfall to flow in a natural manner. Extent of disturbance minimal</p>	

Works & Comments	Pictures
<b>Example 5 Windrow Drainage Work</b>	
<p>Construction Windrow removal Drainage tidy up to restore natural water flows. Grade windrow in this pic to improve cross drainage. Overall aim is to as far a practicable maintain the existing natural surface levels to allow for rainfall to flow in a natural manner. Extent of disturbance minimal</p> <p>Pic 1 shows prior</p> <p>Below Pic 2 shows finished result</p>	 <p>A photograph showing a dirt road in a dry, arid environment. On the left side of the road, there is a windrow of dry, brown vegetation and branches. The ground is reddish-brown soil. The date '06/12/2022' is visible in the bottom right corner of the image.</p>
	 <p>A photograph showing the same dirt road after the windrow has been removed. A narrow, shallow drainage ditch has been formed on the left side of the road. The ground is now a smooth, reddish-brown surface. The date '06/12/2022' is visible in the bottom right corner of the image.</p>



Works & Comments	Pictures
<b>Example 6      Windrow Removal and Drainage Reinstatement</b>	
<p>Removal of existing windrow that has caused issues in directing water in an unnatural manner. Grading and or resheet work to follow</p> <p>Pic 1 shows the existing windrow / bank</p> <p>Pic 2 shows the finished result</p>	 <p>The top photograph shows a wide, flat, reddish-brown dirt area under a clear blue sky. A low, irregular ridge of earth and debris runs across the middle ground, representing the existing windrow. Sparse, dry vegetation is visible in the background. A date stamp '06/12/2022' is in the bottom right corner.</p> <p>The bottom photograph shows the same area after the windrow has been removed. The ground is now a smooth, flat expanse of reddish-brown dirt, with a clear path or track visible in the center. The background vegetation and sky are the same as in the top photo. A date stamp '06/12/2022' is in the bottom right corner.</p>

Works & Comments	Pictures
<p><b>Example 7      Cut off drain reinstatement</b></p>	
<p>Fill in existing side cut-off drain (on left hand side on pic</p>	
<p><b>Example 8      Restoration of natural waterflows</b></p>	
<p>This pic shows the extent of damage caused to the land through previous road maintenance and construction practices undertaken on the road. Essentially road levels were altered which retarded and redirected the natural water flow creating effectively a rain shadow. In this pic the right-hand side of the road appears healthy as natural water has been held up thereby starving vegetation on the left-hand side of the road. This example was created when mining related roadworks were undertaken in 2005. Damage was only created some 17 years ago</p>	
<p>In this instance the seal on a poorly constructed sealed road is being ripped and the road converted back to gravel. In doing so as far as practicable the levels on the road have been set to allow for more natural conditions. This is also accompanied by works such restoring foodways and constructing road bunds, all which have a similar effect.</p>	
<p>At the conclusion of the works the natural landscape will have been substantially restored.</p>	

**From:** [Graham O'Dell](#)  
**To:** [Bill Boehm](#)  
**Subject:** Square Kilometre Array Project - proposed surrender by CSIRO (as lessee) of the Boolardy pastoral lease  
**Date:** Friday, 18 November 2022 8:20:25 AM  
**Attachments:** [395215513\\_1\\_ Boolardy Lease N49598.PDF](#)  
[395215663\\_1\\_ Certificate of Title for Lot 18 On Plan 220344 - Title.PDF](#)  
[395215783\\_1\\_ Certificate of Title for Lot 31 On Plan 220344 - Title.PDF](#)  
[395215883\\_1\\_ Certificate of Title for Lot 226 On Plan 220344 - Title.PDF](#)  
[395429263\\_1\\_ Plan DP220344 - Boolardy pastoral lease.PDF](#)

---

**Attention: Mr Bill Boehm,  
Chief Executive Officer,  
Shire of Murchison**

[ceo@murchison.wa.gov.au](mailto:ceo@murchison.wa.gov.au)

Dear Bill

**Square Kilometre Array Project - proposed surrender by CSIRO (as lessee) of the Boolardy pastoral lease  
Expression of interest by WYAC in Lot 31 on DP220344**

By way of introduction, I am the CEO of Wajarri Yamaji Aboriginal Corporation RNTBC (**WYAC**), the registered native title body corporate under the *Native Title Act 1993* (Cth) under a number of approved determinations of native title made by the Federal Court in favour of the Wajarri Yamaji People which came into force and effect in July 2021.

CSIRO, a Commonwealth Government agency, is the current lessee of the Boolardy pastoral lease (Lease N49598), which comprises Lots 18, 31 and 226 on DP220344 (**Boolardy Pastoral Lease**). Lot 31 is situated to south of, and adjacent to, the existing Pia Wadjari Reserve, comprising Lot 7 on Plan 92275 (Reserve 297) which is reserved for the purposes of "Use and Benefit of Aborigines". I **attach** copies of the registered plan DP220344 for the Boolardy Pastoral Lease, Boolardy Pastoral Lease N49598 and the certificates of title for the three lots comprising the Boolardy Pastoral Lease.

CSIRO is also the currently the lessee of Crown lease L139058, comprising Lot 52 on DP55945, on which the Murchison Radio-astronomy Observatory is operated (**MRO Crown Lease**).

The determination areas for which WYAC is the registered native title body corporate includes the Boolardy Pastoral Lease, the MRO Crown Lease and the Pia Wadjari Reserve.

In October 2022, WYAC, the Commonwealth of Australia, CSIRO, the State of Western Australia and the Minister for Lands entered into an Indigenous Land Use Agreement (**ILUA**) for the development of the international Square Kilometre Array (**SKA**) Project on certain lands including part of the Boolardy Pastoral Lease, the MRO Crown Lease and the adjacent Kalli pastoral lease. That ILUA was registered by the National Native Title Tribunal on 4 November 2022.

As you may be aware, the SKA Project involves the surrender by CSIRO of the Boolardy Pastoral Lease and the MRO Crown Lease and the grant of a new Crown lease for radio-astronomy purposes over Lots 18 and 226 on DP220344 and Lot 52 on DP55945 to CSIRO for a term of sixty years (**New Crown Lease**). The SKA ILUA provides the native title consents for the grant of the new Crown lease to CSIRO and support for the development and operation of the SKA Project and other radio-astronomy projects on the project area. WYAC understands that, in very near future, CSIRO will be surrendering the Boolardy Pastoral Lease and MRO Crown Lease so that it can obtain the grant of the New Crown Lease.

Importantly, Lot 31 on DP220344 (**Lot 31**) does not form part of the project area for the SKA Project and will not form part of the New Crown Lease. On the surrender of the Boolardy Pastoral Lease, Lot 31 will become vacant/unallocated Crown land.

WYAC, in its capacity as the Wajarri Yamaji People's registered native title body corporate, seeks to



secure tenure in relation to Lot 31 for the benefit of Wajarri Yamaji People following the surrender of the Boolardy Pastoral Lease. Whilst consultations with the Wajarri Yamaji People as to how best to secure tenure in relation to Lot 31 are ongoing, some of the tenure options that have been identified to date are:

1. the incorporation of Lot 31 into the existing Pia Wadjari Reserve; and
2. the grant of freehold or perpetual Crown leasehold tenure in relation to Lot 31 to WYAC, to be held by WYAC in trust for the Wajarri Yamaji People.

I advise that WYAC will shortly be submitting a Crown Land Enquiry Form in relation to Lot 31 to the Department of Planning, Lands & Heritage (**DPLH**). In doing so, WYAC is required by DPLH to consult with the Shire of Murchison, being the local government authority for Lot 31, as to whether it has any information on planning or other proposals in the shire area which may assist or affect WYAC's request in relation to Lot 31.

I would be pleased if the Shire of Murchison could advise as to whether there are any matters that it would like to bring to WYAC's attention in relation to WYAC's request in relation to Lot 31.

I advise that WYAC is a not-for-profit entity and a charity registered with the Australian Charities and Not-for-Profits Commission. Should Lot 31 be granted to WYAC as freehold or perpetual Crown leasehold, WYAC seeks confirmation from the Shire of Murchison that the land comprising Lot 31 would not be rateable land whilst it is being used by WYAC for charitable purposes, as contemplated by section 6.26 of the *Local Government Act 1995* (WA).

I look forward to hearing from you in relation to WYAC's proposal. Please feel free to call me on 0417 905 482 should you wish

Kind regards

**Graham O'Dell | Chief Executive Officer**

JD, M Comm, G Dip Bus, G Dip App Corp Gov



**Wajarri Yamaji Aboriginal Corporation RNTBC | “Engaging, empowering and investing in Wajarri Yamaji Peoples’ future”**

ICN 7878

70 Forrest St, Geraldton WA 6530

0417 905 482

08 9997 3444

[ceo@wajarri.com.au](mailto:ceo@wajarri.com.au)

[www.wajarri.com.au](http://www.wajarri.com.au)

I acknowledge and pay my respects to the traditional owners of this land past, present and future and am committed to supporting our First Nations people towards visions of greater empowerment, health, wealth and happiness”

The information contained in this email and any attached files is strictly, private and confidential. This email should be read by the intended addressee only. If the recipient of this message is not the intended addressee, please advise the Wajarri Community Office by calling (08) 9997 3444 then promptly delete this email and any attachments. The intended recipient of this email may only use, reproduce, disclose or distribute the information contained in this email and any attached files with permission of Wajarri Yamaji Aboriginal Corporation, Wajarri Enterprises Limited and Winja Wajarri Barna Limited. If you are not the intended addressee, you are strictly prohibited from using, reproducing, disseminating, forwarding, printing, copying, disclosing or distributing the information contained in this email and any attached files. Wajarri Yamaji Aboriginal Corporation, Wajarri Enterprises Limited and Winja Wajarri Barna Limited advises it is the responsibility of the addressee to scan this email and any attachments for computer viruses or other defects. Wajarri Yamaji Aboriginal Corporation and Winja Wajarri Barna Limited does not accept liability for any loss or damage of any nature, however caused, which may result directly or indirectly from this email or any attached files. Any views expressed in this Communication are those of the individual sender, except where the sender specifically states them to be the views of Wajarri Yamaji Aboriginal Corporation, Wajarri Enterprises Limited and Winja Wajarri Barna Limited. Except as required at law, Wajarri Yamaji Aboriginal Corporation, Wajarri Enterprises Limited and Winja Wajarri Barna Limited does not represent, warrant and/or guarantee that the integrity of this communication has been maintained nor that the communication is free of errors, virus, interception or interference.

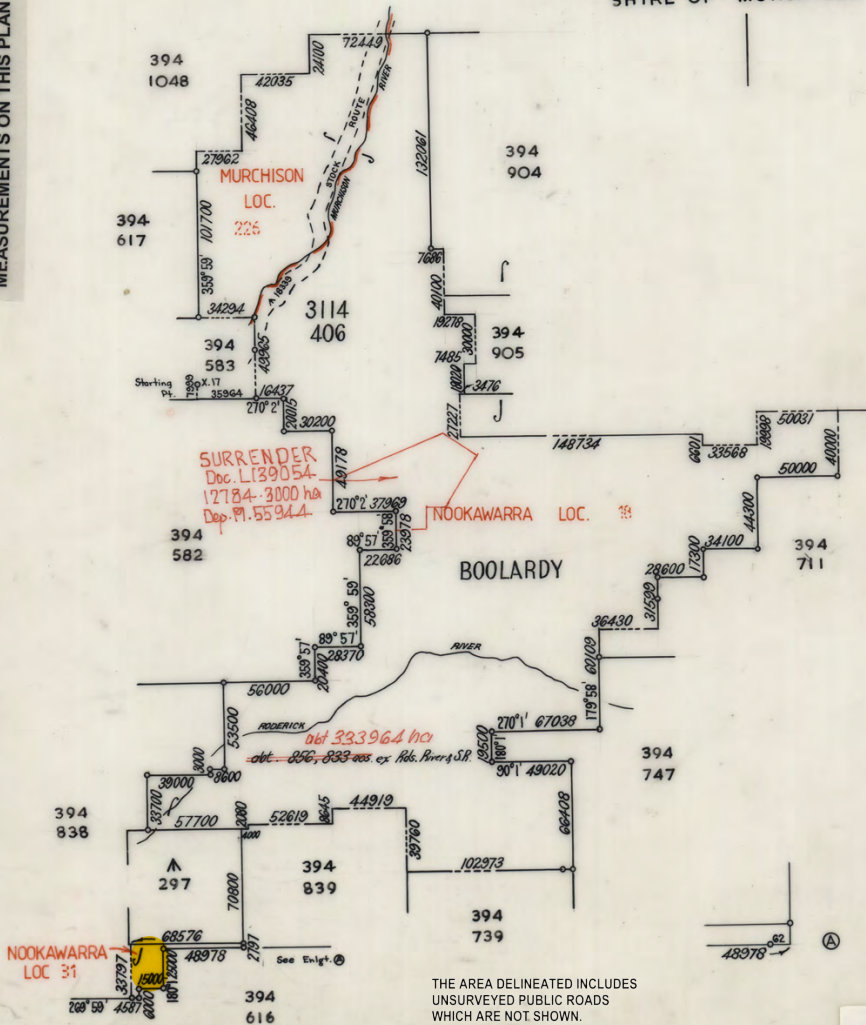
MISCELLANEOUS PLAN No. 20344

THIS DOCUMENT IS SUITABLE FOR SUPPORTING A CROWN LAND TITLE

AUTHORISED LAND OFFICER

MEASUREMENTS ON THIS PLAN ARE IMPERIAL

SCALE : 1:6336.00  
800 CHAIN TO AN INCH  
PLANS : 55, 58, 59/300 & 463/80  
CORR : 1806 /64  
CAL.BK : P.L.S. BK I. FOL.19-21  
SHIRE OF MURCHISON



DEPARTMENT OF LAND ADMINISTRATION  
PROVISIONAL PASTORAL  
LEASE PLAN NO. 76  
PASTORAL LEASE NO. 3114/406  
STATION BOOLARDY  
SUBJECT TO SURVEY

THE AREA DELINEATED INCLUDES UNSURVEYED PUBLIC ROADS WHICH ARE NOT SHOWN.

Sundry M804619 Dated 23-10-2014  
Assist. Registrar of Titles

DP 220344  
CP 20344

Dept of Land Administration  
U000 44355









Authorisation

17 December 2022

## 1.13 Common Seal

### Well-being

Civic Leadership

### Objective

To establish the circumstances under which the official Council Common Seal may be affixed to documents.

### Details

#### *Signatories of Common Seal*

The Chief Executive Officer and Shire President are authorised to affix and sign all documents to be executed under the Common Seal. In the absence of the Shire President the Deputy Shire President is authorised to affix the Common Seal.

#### *Register*

Details of all transactions where the Common Seal has been affixed shall be recorded in a register kept by the Chief Executive Officer with such register to record each date on which the Common Seal was affixed to a document, the nature of the document and the parties to the agreement to which the Common Seal was affixed.

#### *Keeping of Common Seal*

The Common Seal is to be kept in the safe

#### *Document Types to be Sealed*

The authority to affix the Common Seal is applicable in the following circumstances.

- 1 Documents that are necessary or appropriate to enable the CEO to carry out their functions under any written law including legal agreements, service agreements and any other documents stating that the Murchison Shire Common Seal is attached.
- 2 Documents that are necessary to put into effect decisions of the Council or documents approved by the Council.

### Previous

Delegation 3 of Delegation Register adopted by Council on 23 May 2019