



murchisonshire

Ancient land under brilliant skies

Ordinary Council Meeting

26 June 2025

Agenda Attachments



murchisonshire

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

SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT

For the Period Ending 31 May 2025

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



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 20th June 2025

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

General	Note
Compilation Report	
Executive Summary	
Financial Statements	
Statement of Financial Activity by Nature or Type	
Statement of Financial Activity by Program	
Statement of Financial Position	
Statement of Capital Acquisitions and Funding	
Notes to the Statement of Financial Activity	
Significant Accounting Policies	Note 1
Explanation of Material Variances	Note 2
Net Current Funding Position	Note 3
Cash and Investments	Note 4
Trust Fund	Note 5
Receivables	Note 6
Cash Backed Reserves	Note 7
Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12
Budget Amendments	Note 13

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2025
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 May 2025 of \$2,681,690

Significant Revenue and Expenditure

Significant Projects

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
SKA Route	72%	3,661,704	3,356,518	2,640,648
Caravan Park Pool Construction	97%	1,142,000	1,046,826	1,104,147
Drinking Water Reticulation	49%	620,641	568,909	303,269
Carn- Mullewa Rd	104%	965,941	885,423	1,005,559
	75%	5,424,345	4,972,253	4,048,064

Grants, Subsidies and Contributions

Grants, subsidies and contributions	36%	9,053,755	8,300,050	3,242,505
Capital grants, subsidies and contributions	89%	7,581,424	6,949,602	6,762,902
	60%	16,635,180	15,249,652	10,005,407

Rates Levied

	99%	724,397	664,026	714,054
--	-----	---------	---------	---------

% - Compares current YTD actuals to the Annual Budget

Financial Position

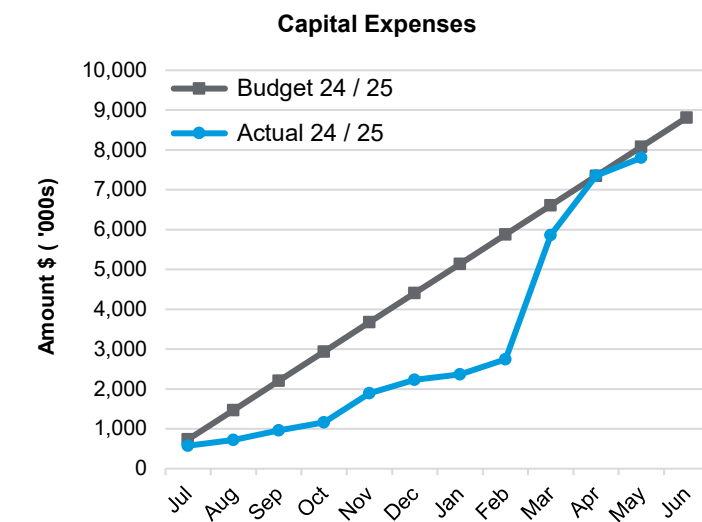
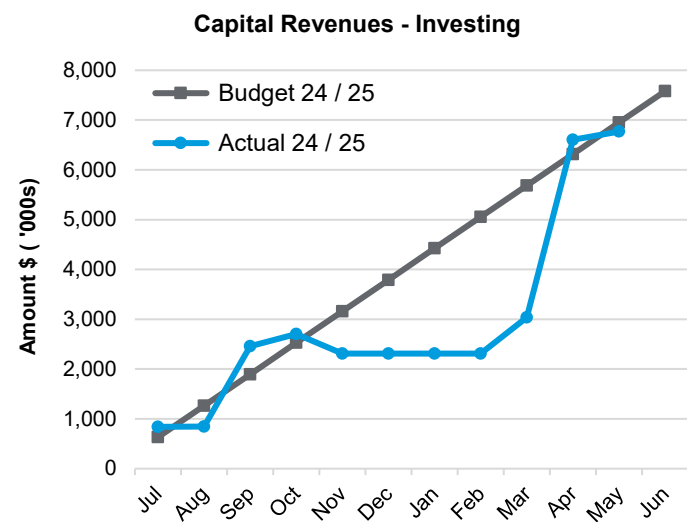
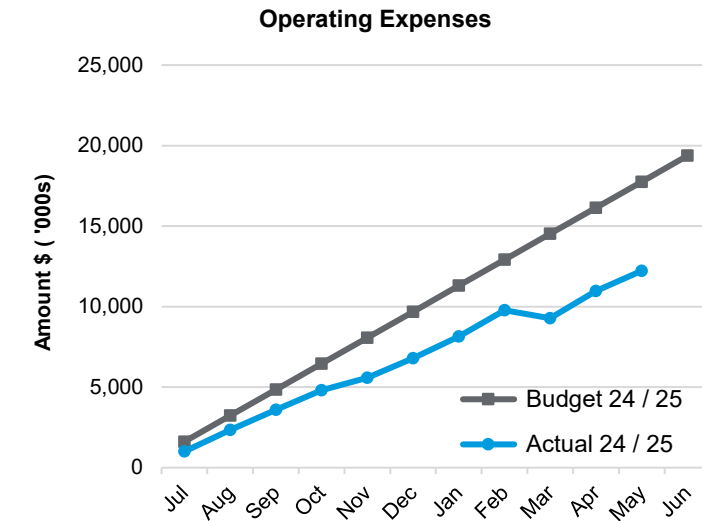
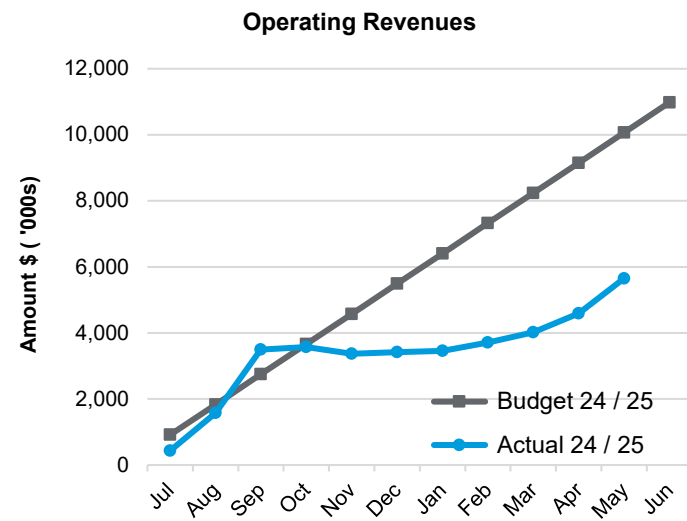
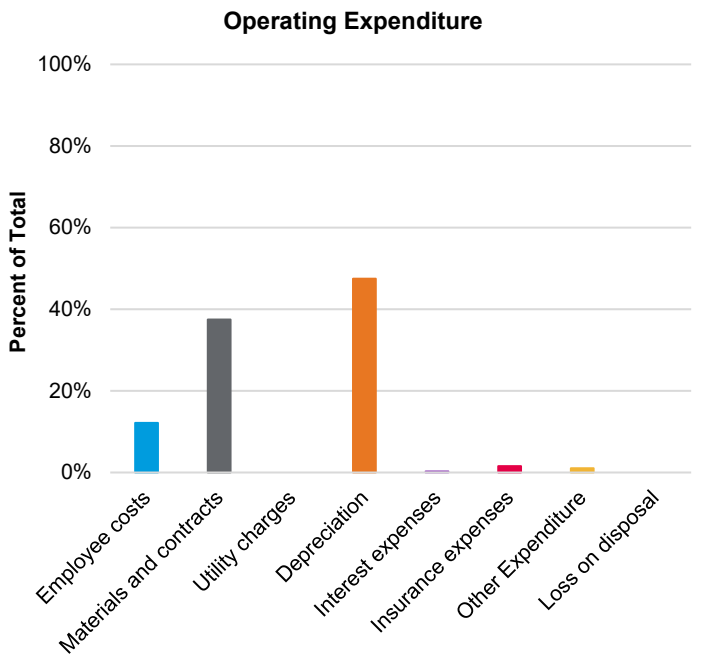
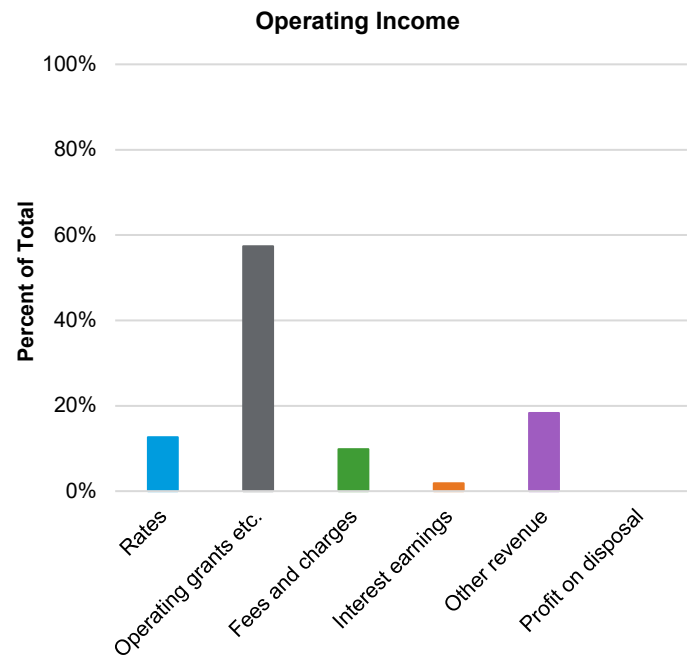
Account

	Difference to Prior Year %	Current Year 31 May 25 \$	Prior Year 31 May 24 \$
Adjusted net current assets	(1,317%)	2,681,690	(203,648)
Cash and equivalent - unrestricted	72%	1,860,912	2,575,526
Cash and equivalent - restricted	0%	3,993,360	3,896,191
Receivables - rates	(688%)	63,281	(9,193)
Receivables - other	3,465%	1,264,803	36,501
Total Current Liabilities	78%	3,070,833	3,931,999

% - Compares current YTD actuals to prior year actuals

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2025
SUMMARY GRAPHS

17.2.1 - June 2025



SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2025
NATURE OR TYPE

17.2.1 - June 2025

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue from Operating Activities							
Rates	10	724,397	664,026	714,054	50,028	8%	
Grants, subsidies and contributions	12(a)	9,053,755	8,300,050	3,242,505	(5,057,545)	(61%)	▼
Fees and charges		701,253	642,774	555,683	(87,091)	(14%)	▼
Interest earnings		147,786	135,454	104,127	(31,327)	(23%)	▼
Other revenue		353,260	323,011	1,034,835	711,824	220%	▲
Profit on disposal of assets	8	-	-	-	-		
		10,980,452	10,065,315	5,651,203			
Expenditure from Operating Activities							
Employee costs		(1,454,755)	(1,332,628)	(1,485,421)	(152,793)	(11%)	▼
Materials and contracts		(11,188,396)	(10,254,508)	(4,580,782)	5,673,726	55%	▲
Depreciation on non-current assets		(6,289,154)	(5,764,902)	(5,803,688)	(38,786)	(1%)	
Finance cost		(59,937)	(54,934)	(34,307)	20,627	38%	▲
Insurance expenses		(194,028)	(177,661)	(190,279)	(12,618)	(7%)	
Other expenditure		(185,707)	(170,181)	(127,113)	43,068	25%	▲
Loss on disposal of assets	8	-	-	-	-		
		(19,371,977)	(17,754,814)	(12,221,590)			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		6,289,154	5,764,902	5,803,688			
Movement in Employee Benefits		-	-	-			
(Profit) / loss on asset disposal		-	-	-			
Net Amount from Operating Activities		(2,102,371)	(1,924,597)	(766,698)			
Investing Activities							
Inflows from Investing Activities							
Capital grants, subsidies and contributions	12(b)	7,581,424	6,949,602	6,762,902	(186,700)	(3%)	
Proceeds from disposal of assets	8	6,500	2,708	6,500	3,792	140%	
		7,587,924	6,952,310	6,769,402			
Outflows from Investing Activities							
Land and buildings	9(a)	(340,481)	(312,059)	(250,666)	61,393	20%	▲
Plant and equipment	9(c)	(35,056)	(32,120)	(30,056)	2,064	6%	
Furniture and equipment	9(b)	(43,000)	(39,402)	(839)	38,563	98%	▲
Infrastructure - roads	9(d)	(5,576,933)	(5,112,063)	(5,047,924)	64,139	1%	
Infrastructure - other	9(e)	(2,911,798)	(2,669,062)	(2,473,952)	195,110	7%	
		(8,907,269)	(8,164,706)	(7,803,438)			
Net Amount from Investing Activities		(1,319,345)	(1,212,396)	(1,034,035)			
Financing Activities							
Inflows from Financing Activities							
Transfer from reserves	7	4,932,788	4,684,983	4,332,788	(352,195)	8%	
		4,932,788	4,684,983	4,332,788			
Outflows from Financing Activities							
Repayment of debentures	11(a)	(192,531)	-	(197,445)	(197,445)		
Transfer to reserves	7	(1,856,026)	(1,581,383)	(96,844)	1,484,539	94%	▲
		(2,048,557)	(1,581,383)	(294,289)			
Net Amount from Financing Activities		2,884,231	3,103,600	4,038,499			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
Amount attributable to operating activities	3	443,925	443,925	443,925			
Amount attributable to investing activities		(2,102,371)	(1,924,597)	(766,698)			
Amount attributable to financing activities		(1,319,345)	(1,212,396)	(1,034,035)			
		2,884,231	3,103,600	4,038,499			
Closing Surplus / (Deficit)	3	(93,560)	410,532	2,681,690			

* - Note 2 provides an explanation for the relevant variances shown above.
This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2025
REPORTING PROGRAM

17.2.1 - June 2025

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue from Operating Activities						
Governance		8,212	7,524	1,041	(6,483)	(86%)
General purpose funding		1,527,580	1,400,245	1,473,817	73,572	5%
Law, order and public safety		20,520	18,799	15,295	(3,504)	(19%)
Housing		-	-	26,001	26,001	
Community amenities		186	165	604	439	266%
Recreation and culture		9,414	8,514	6,416	(2,098)	(25%)
Transport		8,208,013	7,523,989	3,105,603	(4,418,386)	(59%)
Economic services		1,049,747	962,236	838,853	(123,383)	(13%)
Other property and services		156,782	143,693	183,574	39,881	28%
		10,980,452	10,065,165	5,651,204		
Expenditure from Operating Activities						
Governance		(755,644)	(692,384)	(571,681)	120,703	17%
General purpose funding		(61,363)	(56,232)	(38,952)	17,280	31%
Law, order and public safety		(88,655)	(81,213)	(77,927)	3,286	4%
Health		(70,687)	(64,757)	(48,007)	16,750	26%
Education and welfare		(7,596)	(6,952)	(70)	6,882	99%
Housing		-	451	(105,657)	(106,108)	23,527%
Community amenities		(192,341)	(176,088)	(149,835)	26,253	15%
Recreation and culture		(553,308)	(506,902)	(462,761)	44,141	9%
Transport		(15,239,523)	(13,968,911)	(8,460,504)	5,508,407	39%
Economic services		(2,272,096)	(2,082,124)	(1,925,173)	156,951	8%
Other property and services		(130,765)	(119,702)	(381,022)	(261,320)	(218%)
		(19,371,977)	(17,754,814)	(12,221,590)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		6,289,154	5,764,902	5,803,688		
Movement in Employee Benefits		-	-	-		
(Profit) / loss on asset disposal	8	-	-	-		
		(2,102,371)	(1,924,747)	(766,698)		
Net Amount from Operating Activities						
Investing Activities						
Inflows from Investing Activities						
Capital grants, subsidies and contribution	12(b)	7,581,424	6,949,602	6,762,902	(186,700)	(3%)
Proceeds from disposal of assets	8	6,500	2,708	6,500	3,792	140%
		7,587,924	6,952,310	6,769,402		
Outflows from Investing Activities						
Land and buildings	9(a)	(340,481)	(312,059)	(250,666)	61,393	20%
Plant and equipment	9(c)	(35,056)	(32,120)	(30,056)	2,064	6%
Furniture and equipment	9(b)	(43,000)	(39,402)	(839)	38,563	98%
Infrastructure - roads	9(d)	(5,576,933)	(5,112,063)	(5,047,924)	64,139	1%
Infrastructure - other	9(e)	(2,911,798)	(2,669,062)	(2,473,952)	195,110	7%
		(8,907,269)	(8,164,706)	(7,803,438)		
Net Amount from Investing Activities						
Financing Activities						
Inflows from Financing Activities						
Transfer from reserves	7	4,932,788	4,684,983	4,332,788	(352,195)	(8%)
		4,932,788	4,684,983	4,332,788		
Outflows from Financing Activities						
Repayment of debentures	11(a)	(192,531)	-	(197,445)	(197,445)	
Transfer to reserves	7	(1,856,026)	(1,581,383)	(96,844)	1,484,539	94%
		(2,048,557)	(1,581,383)	(294,289)		
Net Amount from Financing Activities						
		2,884,231	3,103,600	4,038,499		
Movement in Surplus or Deficit						
Opening Funding Surplus / (Deficit)						
Amount attributable to operating activities	3	443,925	443,925	443,925		
Amount attributable to investing activities		(2,102,371)	(1,924,747)	(766,698)		
Amount attributable to financing activities		(1,319,345)	(1,212,396)	(1,034,035)		
		2,884,231	3,103,600	4,038,499		
Closing Funding Surplus / (Deficit)						
	3	(93,559)	410,382	2,681,690		

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

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL POSITION
For the Period Ending 31 May 2025

17.2.1 - June 2025

	FY 2025 31 May 2025	FY 2024 30 June 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	5,854,272	8,523,978
Trade and other receivables	1,411,641	3,507,380
Inventories	209,146	220,515
Other assets	1,883,777	120,489
TOTAL CURRENT ASSETS	9,358,836	12,372,362
NON-CURRENT ASSETS		
Other financial assets	20,793	20,793
Property, plant and equipment	14,883,600	13,176,287
Infrastructure	96,626,670	96,340,734
TOTAL NON-CURRENT ASSETS	111,531,063	109,537,813
TOTAL ASSETS	120,889,899	121,910,175
CURRENT LIABILITIES		
Trade and other payables	764,025	1,542,115
Other liabilities	1,919,761	2,161,932
Borrowings	196,094	192,531
Employee related provisions	196,861	196,861
TOTAL CURRENT LIABILITIES	3,076,741	4,093,440
NON-CURRENT LIABILITIES		
Borrowings	1,145,213	1,341,307
Employee related provisions	95,557	95,557
TOTAL NON-CURRENT LIABILITIES	1,240,771	1,436,865
TOTAL LIABILITIES	4,317,512	5,530,304
NET ASSETS	116,572,387	116,379,871
EQUITY		
Retained surplus	28,929,369	31,975,741
Reserve accounts	8,227,949	4,989,061
Revaluation surplus	79,415,068	79,415,068
TOTAL EQUITY	116,572,387	116,379,871

SHIRE OF MURCHISON

STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 31 May 2025

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$
Land and buildings	9(a)	340,481	250,666
Plant and equipment	9(c)	35,056	30,056
Furniture and equipment	9(b)	43,000	839
Infrastructure - roads	9(d)	5,576,933	5,047,924
Infrastructure - other	9(e)	2,911,798	2,473,952
Total Capital Expenditure		8,907,269	7,803,438

Capital Acquisitions Funded by:

Capital grants and contributions	7,581,424	6,762,902
Other (disposals and c/fwd)	6,500	6,500
Council contribution - from reserves	600,000	-
Council contribution - operations	719,345	1,034,035
Total Capital Acquisitions Funding	8,907,269	7,803,438

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2025

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 2024/25 year is \$10,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

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

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

Preparation

Prepared by: Bertus Lochner
 Reviewed by: Travis Bate
 Date prepared: 20 Jun 25

(a) Basis of Preparation

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

SHIRE OF MURCHISON**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 May 2025****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(d) Goods and Services Tax (GST)**

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

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

(e) Superannuation

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

(f) Cash and Cash Equivalents

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

(g) Financial Assets at Amortised Cost

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

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

(h) Inventories**General**

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

Land Held for Resale

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

(i) Trade and Other Receivables

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

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

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

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

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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

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

Gains and Losses on Disposal

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

(i) Depreciation of Non-current Assets

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

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

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

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

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

SHIRE OF MURCHISON**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 May 2025****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(l) Trade and Other Payables**

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

(m) Prepaid Rates

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

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

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

Other long-term employee benefits

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

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

(o) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(p) Provisions

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Contract Liabilities

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

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

(r) Current and Non-current Classification

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

(p) Nature or Type Classifications

Rates

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

Grants, Subsidies and Contributions

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

Capital Grants, Subsidies and Contributions

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

Revenue from Contracts with Customers

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Finance Cost

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

Other Expenditure

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

SHIRE OF MURCHISON**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 May 2025****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(q) Program Classifications (Function / Activity)**

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY AND SERVICES

Private works operations, plant repairs and operation costs.

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

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

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 2025

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 31 May 2025

2. EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

Nature or Type Operating Revenues	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Grants, Subsidies and Contributions	(5,057,545)	(61%)		Timing	Main contribution to difference relates to flood damage timing of claims and MRWA SKA Roads opposed to budget profile. See Note 12 for further detail.
Fees and Charges	(87,091)	(14%)	▼	Timing	Mostly related to below budget Roadhouse fuel sales (\$106K) and Income other economic services (\$16K) below budget, offset by Roadhouse accommodation and camping revenue (\$43K) above budget.
Interest earnings	(31,327)	(23%)	▼	Timing	Timing of quarterly earnings on Term Deposit Reserve Bank Account.
Other Revenue	711,824	220%	▲	Timing	Mostly related to Beringara/Pindar Roads reimbursement (\$665k) and Workers Compensation Reimbursement (\$76K) not included in budget, offset by below budget Roadhouse Shop Sales (\$48K).

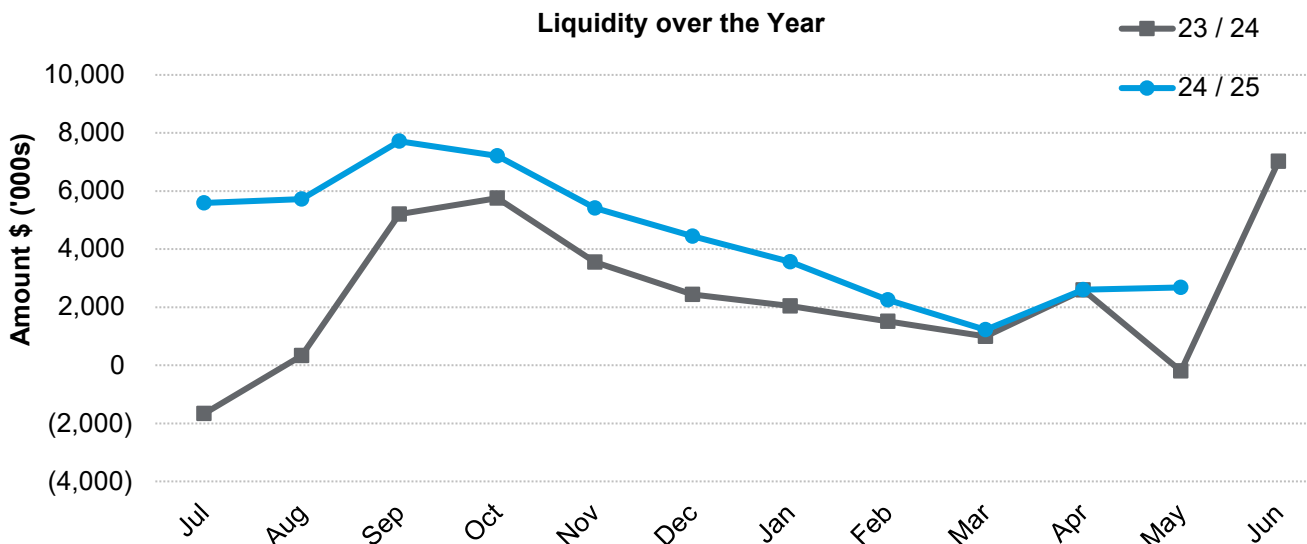
Operating Expense

Employee Costs	(152,793)	(11%)	▼	Timing	Higher than budgeted labour overheads allocated to operating expenses year to date.
Materials and contracts	5,673,726	55%	▲	Timing	Mainly due to timing of Flood Damage works on rain events March 2022 and February 2021 (\$3.8M), SKA Road Maintenance (\$1M), General road maintenance (\$193K) Parts & Repairs (\$145K), Fuel & oils (\$98K), Gravel pits (\$92K), IT Expenses (\$37K) below budget.
Finance cost	20,627	38%	▲	Timing	Timing issue in relation to budget profile.
Other expenditure	43,068	25%	▲	Timing	Timing differences in relation to payment of member costs and below budget legal expenses.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2025

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 May 25	Prior Year Closing 30 Jun 24	This Time Last Year 31 May 24
Current Assets				
Cash unrestricted	4	\$ 1,860,912	\$ 294,675	\$ 2,575,526
Cash restricted	4	3,993,360	8,229,304	3,896,191
Receivables - rates	6(a)	63,281	(14,723)	(9,193)
Receivables - sundry	6(b)	1,264,803	3,446,102	36,501
Receivables - other		84,805	46,310	523,519
Provision for doubtful debts		(7,157)	(7,157)	(8,295)
Contract assets		1,883,777	120,489	-
Inventories		209,146	220,515	262,522
Total Current Assets		9,352,927	12,335,515	7,276,770
Current Liabilities				
Payables - sundry		(176,912)	(394,291)	(2,854,862)
Payables - other		(3,614)	(356,667)	(84,644)
PAYG Tax withheld		(56,627)	(32,212)	(97,327)
Accrued salaries and wages		-	(60,402)	-
Accrued expenses		-	(141,793)	(38,750)
Trust Liability		49	49	(358,015)
Deposits and bonds		(158,904)	(156,604)	(156,149)
Contract liabilities		(1,919,761)	(2,161,932)	-
Murchison Community Fund		(362,108)	(358,434)	-
Loan liabilities	11(a)	(196,094)	(197,445)	(95,824)
Total Payables		(2,873,972)	(3,859,731)	(3,685,570)
Provisions		(196,861)	(196,861)	(246,429)
Total Current Liabilities		(3,070,833)	(4,056,592)	(3,931,999)
Less: cash reserves	7	(3,993,360)	(8,229,304)	(3,896,191)
Less: provisions		196,861	196,861	246,429
Less: Self-supporting loan		-	-	-
Add: Disposal of Asset TBA		-	-	-
Add: Loan principal (current)		196,094	197,445	101,343
Add: trust transactions to municipal		-	-	-
Net Funding Position - Surplus / (Deficit)		2,681,690	443,925	(203,648)



SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 2025

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
					%	
Cash						
Murchison Community Fund	362,421		362,421	Westpac	Variable	N/A
Municipal	1,410,311		1,410,311	Westpac	Variable	N/A
Cash On Hand	500		500	Cash on hand	Nil	N/A
Muni Short Term Investment	7,711		7,711	Westpac	Variable	N/A
Roadhouse	72,542		72,542	Westpac	Variable	N/A
CSIRO	7,427		7,427	Westpac	Variable	N/A
Term Deposit		3,676,472	3,676,472	Westpac		9-Aug-25
Reserve Funds		316,887	316,887	Westpac	Variable	N/A
Total Cash and Financial Assets	1,860,912	3,993,360	5,854,272			

5. TRUST FUND

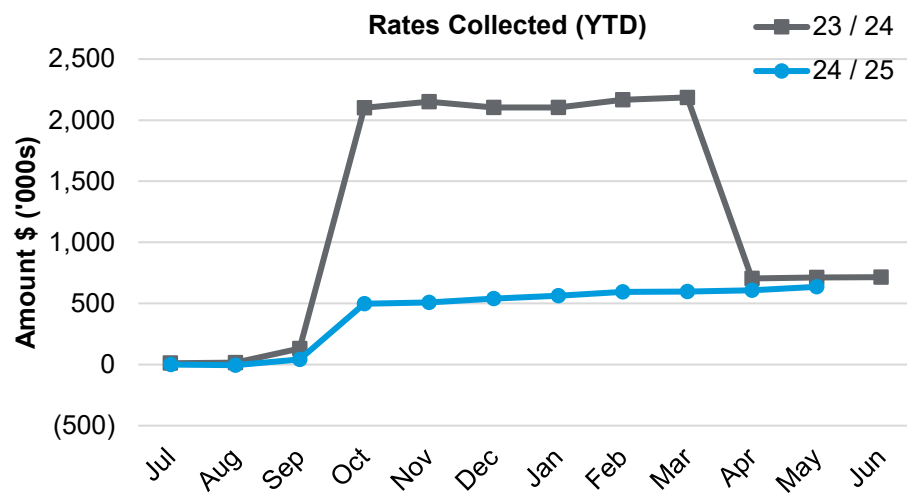
There are no funds held at balance date over which the Shire has no control

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2025

6. RECEIVABLES

(a) Rates Receivable

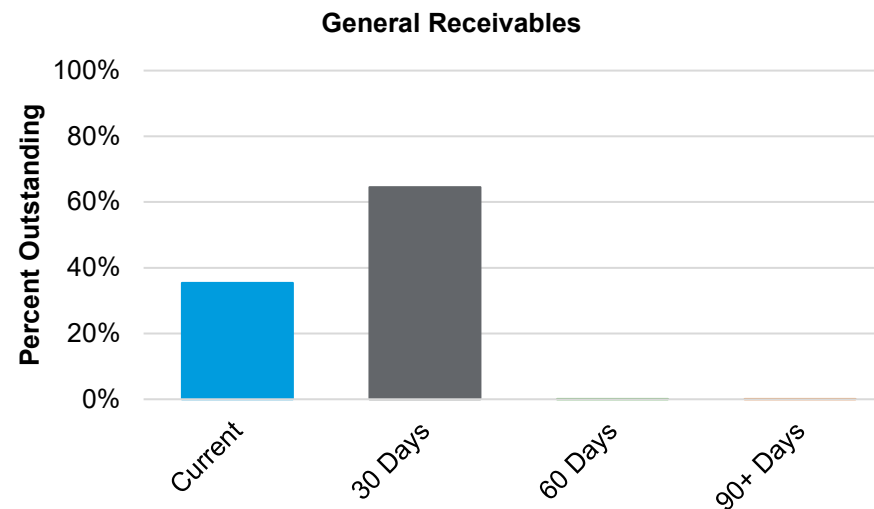
	31 May 25
	\$
Rates receivables	63,281
Total Rates Receivable Outstanding	63,281
Closing balances - prior year	(14,723)
Rates levied this year	714,054
Closing balances - current month	(63,281)
Total Rates Collected to Date	636,050



Comments / Notes

(b) General Receivables

	31 May 25
	\$
Current	447,790
30 Days	816,174
60 Days	315
90+ Days	525
Total General Receivables Outstanding	1,264,803



Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF MURCHISON

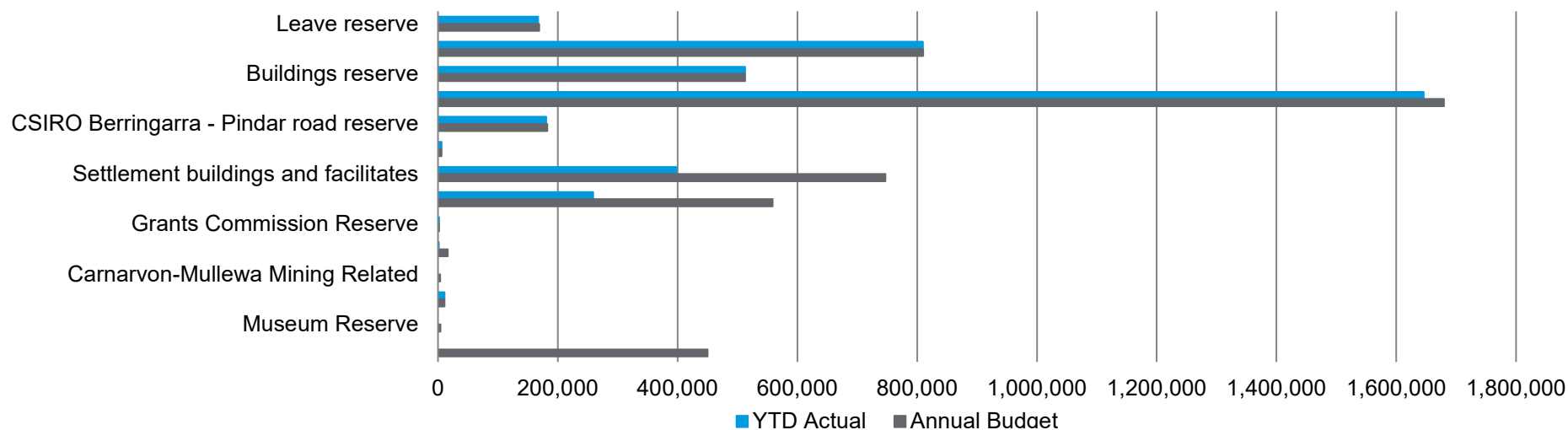
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 2025

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual			
	Balance 01 Jul 24 \$	Transfers from \$	Transfer to \$	Balance 30 Jun 25 \$	Balance 01 Jul 24 \$	Transfers from \$	Transfer to \$	Balance 31 May 25 \$
Reserve Name								
Leave reserve	166,950	-	1,958	168,908	166,950	-	272	167,222
Plant reserve	808,758	-	1,168	809,926	808,758	-	1,074	809,832
Buildings reserve	511,858	-	1,048	512,906	511,858	-	834	512,692
Berringarra - Cue road reserve	1,552,454	-	126,968	1,679,422	1,552,454	-	93,350	1,645,804
CSIRO Berringarra - Pindar road rese	180,329	-	2,115	182,444	180,329	-	294	180,622
Flood damage repairs reserve	5,969	-	8	5,977	5,969	-	8	5,977
Settlement buildings and facilitates	397,112	(600,000)	950,000	747,112	397,112	-	647	397,759
Road Asset Reserve	258,912	-	300,000	558,912	258,912	-	343	259,256
Grants Commission Reserve	4,334,803	(4,332,788)	4	2,019	4,334,803	(4,332,788)	3	2,018
Community Economic Development F	1,348	-	14,849	16,197	1,348	-	2	1,350
Carnarvon-Mullewa Mining Related	-	-	3,600	3,600	-	-	-	-
Asset Management Reserve	10,804	-	22	10,826	10,804	-	18	10,822
Museum Reserve	-	-	4,286	4,286	-	-	-	-
Workforce Accommodation Reserve	-	-	450,000	450,000	-	-	-	-
Total Cash Backed Reserves	8,229,297	(4,932,788)	1,856,026	5,152,535	8,229,297	(4,332,788)	96,844	3,993,353

Annual Budget v YTD Actual



SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2025

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Plant and Equipment	6,500	6,500	-	-
Total Disposal of Assets	6,500	6,500	-	-
Total Profit or (Loss)				-

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Other Property & Services				
Plant and Equipment				
2005 SFM 3 Axle Trailer (MU2024)	-	6,500	-	-
Total Disposal of Assets	-	6,500	-	-
Total Profit or (Loss)				-

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2025

9. CAPITAL ACQUISITIONS

(a) Land and Buildings	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Recreation & Culture						
	Sports Club Access Upgrade	93,560	85,756	-	85,756	0%
	Community / Sports Centre Refurbishments	29,786	27,291	76,146	(48,855)	256%
Economic Services						
	F Capex New Caravan Park Ablution Block	205,275	188,155	146,630	41,525	71%
	Capex - Roadhouse Business Bldg.	5,900	5,401	21,930	(16,529)	372%
	Roadhouse Staff Accommodation	5,960	5,456	5,960	(504)	100%
Total Land and Buildings		340,481	312,059	250,666	61,393	

(b) Furniture & Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
	Council Chambers Communications Gear/Tables	8,000	7,326	-	7,326	0%
Housing						
	Staff Housing Furniture & Equipment	10,000	9,163	839	8,324	100%
Economic Services						
	Capex - Washing Machines	15,000	13,750	-	13,750	0%
	Roadhouse Appliances	10,000	9,163	-	9,163	0%
Total Furniture & Equipment		43,000	39,402	839	38,563	

(c) Plant and Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Other Property & Services						
	Mechanical Tools & Equipment	5,000	4,576	-	4,576	0%
Transport						
	Plant & Equipment - Minor	15,126	13,860	15,126	(1,266)	
	Plant & Equipment - Major	14,931	13,684	14,931	(1,247)	
Total Plant and Equipment		35,056	32,120	30,056	2,064	

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport					
Unallocated Roads Expenses	-	-	1,656	(1,656)	#DIV/0!
Beri-Pindar Rd - Resheet Incl Floodway Sections	320,278	293,579	375,710	(82,131)	117%
General Road Sealing Works	-	-	732,462	(732,462)	#DIV/0!
Reseal Works	98,298	90,101	-	90,101	0%
SKA Route	3,661,704	3,356,518	2,640,648	715,870	72%
Carn- Mullewa Rd	965,941	885,423	1,005,559	(120,136)	104%
Resheet Works General	28,665	26,268	-	26,268	0%
Mulga Cr Reconstruct & Two Coat Seal	308,269	282,557	259,910	22,647	84%
Beri-Byro Rd Sections 69.99-87.70	122,749	112,519	-	112,519	0%
Carn-Mul Rd Floodway over Wooramel River	-	-	6,203	(6,203)	#DIV/0!
C12048 - Meeb-Wool Floodway over Murchison River	-	-	14,473	(14,473)	#DIV/0!
Errabiddy Bluff Rd Resheet incl Floodways	-	-	11,304	(11,304)	#DIV/0!
Capex Grids General	71,029	65,098	-	65,098	0%
	5,576,933	5,112,063	5,047,924	64,139	
Total Infrastructure - Roads	5,576,933	5,112,063	5,047,924	64,139	

(e) Infrastructure - Other

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Recreation & Culture					
J Capex - Playground Upgrade	25,000	22,913	23,100	(187)	92%
Sports Club Building Improvements	93,560	85,756	-	85,756	0%
Community Splash Pool	640,000	586,663	600,215	(13,552)	94%
Economic Services					
Caravan Park Pool Construction	1,142,000	1,046,826	1,104,147	(57,321)	97%
Caravan Park Internal Roads	28,702	26,290	-	26,290	0%
Power Supply Capital	21,896	20,064	21,896	(1,832)	100%
Drinking Water Reticulation	620,641	568,909	303,269	265,640	49%
Power Supply Upgrade	340,000	311,641	421,326	(109,685)	124%
Community Amenities					
Total Infrastructure - Other	2,911,798	2,669,062	2,473,952	195,110	
Total Capital Expenditure	8,907,269	8,164,706	7,803,438	361,268	

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 2025

10. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates								
UV Pastoral	1,242,527	0.093250	22	115,866	115,861	-	-	115,861
UV Mining	2,018,823	0.185500	14	374,492	374,482		-	374,482
UV Prospecting and exploration	1,545,499	0.185500	59	286,690	286,682	(82,335)	(3,137)	201,210
Total General Rates				777,048	777,025	(82,335)	(3,137)	691,553
Minimum Rates								
UV Pastoral	17,304	900	6	5,400	5,400	-	-	5,400
UV Mining	1,753	900	1	900	900	-	-	900
UV Prospecting and exploration	13,680	900	18	16,200	16,200	-	-	16,200
Total Minimum Rates				22,500	22,500	-	-	22,500
Total General and Minimum Rates				799,548	799,525	(82,335)	(3,137)	714,053
Other Rate Revenue								
Interim Rates CY/PY				(75,151)				-
Total Rate Revenue				724,397				714,053

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2025

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$
Transport			
Opening balance	1,533,838	1,533,838	1,538,752
Principal payment	(192,531)	-	(197,445)
Principal Outstanding	1,341,307	1,533,838	1,341,307
Finance cost payment	(46,827)	-	(22,458)
Service fee			
Total Principal, Finance Cost and Fees Paid	(239,358)	-	(219,903)
Total Principal Outstanding	1,341,307	1,533,838	1,341,307
Total Principal Repayments	(192,531)	-	(197,445)

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2025

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
F.A.G Grant - General	WALGGC	548,682	502,953	548,682
F.A.G. Grant - Roads	WALGGC	104,234	95,546	104,234
Law, Order and Public Safety				
DFES Operating Grant	DFES	19,520	17,886	14,795
Transport				
MRWA Direct	MRWA	323,506	296,538	323,506
WANDRRA Flood Damage	MRWA	5,173,528	4,742,397	1,466,875
MRWA - SKA Roads	MRWA	2,709,433	2,483,646	648,603
Economic Services				
Tour Area Prom Revenue		34,000	31,163	32,442
Roadhouse Other Revenue		5,994	5,489	8,264
Other Property & Services				
Diesel Fuel Rebate		101,830	93,335	62,077
Workers Compensation Reimbursements		33,028	31,097	33,028
Total Grants, Subsidies and Contributions		9,053,755	8,300,050	3,242,505

(b) Capital Grants, Subsidies and Contributions

Transport				
MRWA Specific	MRWA	1,200,000	1,100,000	1,200,000
Roads to Recovery		900,000	825,000	735,303
LRCIP		347,504	318,538	259,910
MRWA - SKA Roads	MRWA	4,027,875	3,692,216	3,465,243
Mining Related Road Contributions		3,600	3,289	-
Recreation & Culture				
Other Rec & Sport Grants		852,446	781,396	852,446
Economic Services				
Settlement Infrastructure Grants		250,000	229,163	250,000
Total Capital Grants, Subsidies and Contributions		7,581,424	6,949,602	6,762,902
Total Grants, Subsidies and Contributions		16,635,180	15,249,652	10,005,407

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
			Opening Surplus					-1,324,432
03100	ABC Expenses - Rate Revenue	03100	ABC Expenses - Rate Revenue	903	Administration Allocation (Expense)			-3,352
03103	General Rates Levied	03103	General Rates Levied	100	General Rates			-72,013
03105	Penalty Interest Raised on Rates	03105	Penalty Interest Raised on Rates	160	Interest Earned		2,524	
03107	Back Rates Levied	03107	Back Rates Levied	100	General Rates			-3,137
03109	Rates Administration Fees	03109	Rates Administration Fees	170	Other Revenue		780	
03113	Rates Recovery Expenses	03113	Rates Recovery Expenses	521	Service Contracts			-7,030
03201	F.A.G Grant - General	03201	F.A.G Grant - General	111	Operating Grants - Commonwealth			-35,663
03202	F.A.G Grant - Roads	03202	F.A.G Grant - Roads	111	Operating Grants - Commonwealth			-76,031
03204	Interest Earned - Municipal	03204	Interest Earned - Municipal	160	Interest Earned		623	
03205	Other General Purpose Funding	03205	Other General Purpose Funding	170	Other Revenue			-164
03210	Transfer to Grants Commission Reserve	03210	Transfer to Grants Commission Reserve	630	Transfer to reserve			-4
73351	Transfer to Asset Management Reserve	73351	Transfer to Asset Management Reserve	630	Transfer to reserve			-22
04100	Members Travelling Expenses	04100	Members Travelling Expenses	580	Other Expenses		4,500	
04105	Members - Insurance	04105	Members - Insurance	570	Insurance Premiums		197	
04113	ABC Expenses - Members	04113	ABC Expenses - Members	903	Administration Allocation (Expense)			-15,345
04119	Housing Costs -Members	04119	Housing Costs -Members	904	Housing Allocation (Expense)			-1,905
04200	ABC Expenses - Other Governance	04200	ABC Expenses - Other Governance	903	Administration Allocation (Expense)			-22,072
04204	Housing Costs (Other Gov)	04204	Housing Costs (Other Gov)	904	Housing Allocation (Expense)			-4,191
05100	ABC Expenses - Fire Prevention	05100	ABC Expenses - Fire Prevention	903	Administration Allocation (Expense)			-758
05101	Insurance - Fire Prevention	05101	Insurance - Fire Prevention	570	Insurance Premiums		1,482	
05105	Fire Prevention Vehicle Expenses	FIRVEH	Fire Prevention Vehicle Expenses	901	Plant Recovery			-12,468
05107	Other Fire Prevention Expenses	FIREO	Fire Expenses - Other	520	Materials		3,327	
05107	Other Fire Prevention Expenses	FIREO	Fire Expenses - Other	521	Service Contracts			-107
05107	Other Fire Prevention Expenses	FIREO	Fire Expenses - Other	901	Plant Recovery			-3,220
05108	Depreciation - Fire Prevention	05108	Depreciation - Fire Prevention	550	Depreciation - Buildings & Improvements	-19		
05108	Depreciation - Fire Prevention	05108	Depreciation - Fire Prevention	552	Depreciation - Plant & Equipment - Major	12		
05200	Animal Control Expenses	05200	Animal Control Expenses	520	Materials			-5
05202	Dog Registration Fee Income	05202	Dog Registration Fee Income	156	Other Fees & Charges		900	
05310	ABC Expenses - Law Order Pub Safety	05310	ABC Expenses - Law Order Pub Safety	903	Administration Allocation (Expense)			-758
07406	ABC Expenses - Prev. Services	07406	ABC Expenses - Prev. Services	903	Administration Allocation (Expense)			-758
07503	ABC Expenses - Pest Control	07503	ABC Expenses - Pest Control	903	Administration Allocation (Expense)			-758
07700	Medical Centre Expenses	07700	Medical Centre Expenses	521	Service Contracts		46	
07705	ABC Expenses - Other Health	07705	ABC Expenses - Other Health	903	Administration Allocation (Expense)			-1,513
07706	Depreciation Ambulance Centre	07706	Depreciation Ambulance Centre	550	Depreciation - Buildings & Improvements	57		
08002	ABC Expenses - Education & Welfare	08002	ABC Expenses - Education & Welfare	903	Administration Allocation (Expense)			-472
09101	Maintenance 2 Office Road (CEO)	M2OFF	Maintenance 2 Office Road (Ceo)	570	Insurance Premiums		880	
09102	Maintenance 4A Kurara Way	M4AKU	Maintenance 4A Kurara Way	570	Insurance Premiums		264	
09103	Maintenance 4B Kurara Way	M4BKU	Maintenance 4B Kurara Way	570	Insurance Premiums		264	
09104	Maintenance 6 Kurara Way	M6KU	Maintenance 6 Kurara Way	521	Service Contracts		5,000	
09104	Maintenance 6 Kurara Way	M6KU	Maintenance 6 Kurara Way	570	Insurance Premiums		475	
09105	Maintenance 8 Kurara Way	M8KU	Maintenance 8 Kurara Way	570	Insurance Premiums		481	
09106	Maintenance 10A Kurara Way	M10AKU	Maintenance 10A Kurara Way	570	Insurance Premiums		246	
09107	Maintenance 10B Kurara Way	M10BKU	Maintenance 10B Kurara Way	570	Insurance Premiums		246	
09108	Maintenance 12A Kurara Way	M12AKU	Maintenance 12A Kurara Way	570	Insurance Premiums		343	
09109	Maintenance 12B Kurara Way	M12BKU	Maintenance 12B Kurara Way	570	Insurance Premiums		343	
09110	Maintenance 14 Mulga Cres	M14MUL	Maintenance 14 Mulga Cres	521	Service Contracts		7,000	
09110	Maintenance 14 Mulga Cres	M14MUL	Maintenance 14 Mulga Cres	570	Insurance Premiums		693	
09111	Maintenance 16 Mulga Cres	M16MUL	Maintenance 16 Mulga Cres	521	Service Contracts		2,000	

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
09111	Maintenance 16 Mulga Cres	M16MUL	Maintenance 16 Mulga Cres	570	Insurance Premiums		509	
09113	Staff Housing Costs Rallocated	09113	Staff Housing Costs Rallocated	904	Housing Allocation (Expense)		17,559	
09117	Maintenance 8 Mulga Cres	M8MUL	Maintenance 8 Mulga Cres	521	Service Contracts			-15,963
09117	Maintenance 8 Mulga Cres	M8MUL	Maintenance 8 Mulga Cres	570	Insurance Premiums		512	
09118	Maintenance 10 Mulga Cres	M10MUL	Maintenance 10 Mulga Cres	570	Insurance Premiums		398	
09121	Foxtel 2 Office Road (CEO)	09121	Foxtel 2 Office Road (CEO)	121	Reimbursements		27	
09122	Foxtel 4A Kurara Way	09122	Foxtel 4A Kurara Way	121	Reimbursements		109	
09123	Foxtel 4B Kurara Way	09123	Foxtel 4B Kurara Way	121	Reimbursements			-218
09124	Foxtel 6 Kurara Way	09124	Foxtel 6 Kurara Way	121	Reimbursements			-68
09125	Foxtel 8 Kurara Way	09125	Foxtel 8 Kurara Way	121	Reimbursements			-68
09126	Foxtel 10A Kurara Way	09126	Foxtel 10A Kurara Way	121	Reimbursements		27	
09127	Foxtel 10B Kurara Way	09127	Foxtel 10B Kurara Way	121	Reimbursements		27	
09128	Foxtel 12A Kurara Way	09128	Foxtel 12A Kurara Way	121	Reimbursements		27	
09129	Foxtel 12B Kurara Way	09129	Foxtel 12B Kurara Way	121	Reimbursements		314	
09130	Foxtel 14 Mulga Cres	09130	Foxtel 14 Mulga Cres	121	Reimbursements		177	
09135	Foxtel 8 Mulga Cres	09135	Foxtel 8 Mulga Cres	121	Reimbursements		109	
09140	Foxtel Roadhouse Residence	09140	Foxtel Roadhouse Residence	121	Reimbursements		55	
09148	Depreciation - Staff Housing	09148	Depreciation - Staff Housing	550	Depreciation - Buildings & Improvements	1,251		
09151	Transfer to Buildings Reserve	09151	Transfer to Buildings Reserve	630	Transfer to reserve			-1,048
09152	Transfer to Workforce Accommodation Reserve	09152	Transfer to Workforce Accommodation Reserve	630	Transfer to reserve		190,000	
10100	Household Refuse Removal	MSANH	Household Refuse Removal	520	Materials		378	
10100	Household Refuse Removal	MSANH	Household Refuse Removal	550	Depreciation - Buildings & Improvements	61		
10101	Household Refuse Revenue	10101	Income Relating to Sanitation - Household Refuse	156	Other Fees & Charges		271	
10103	Tip Maintenance	MTIP	Tip Maintenance	901	Plant Recovery			-3,898
10105	ABC Expenses - H'sehold Refuse	10105	ABC Expenses - H'sehold Refuse	903	Administration Allocation (Expense)			-360
10503	ABC Exp. - Protection of Env.	10503	ABC Exp. - Protection of Env.	903	Administration Allocation (Expense)			-720
10604	ABC Exp - Town Plng & Reg. Dev.	10604	ABC Exp - Town Plng & Reg. Dev.	903	Administration Allocation (Expense)			-377
10700	Other Community Amenities Expenses	OCMFAC	Other Community Amenities Facilities	550	Depreciation - Buildings & Improvements	22,747		
10701	Other Community Amenities Inc	10701	Other Community Amenities Inc	156	Other Fees & Charges			-85
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhou	500	Salaries & Wages			-2,363
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhou	520	Materials		2,000	
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhou	543	Gas			-253
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhou	570	Insurance Premiums		355	
10705	Cemetery Maintenance	MCEMET	Maintenance - Cemetery	500	Salaries & Wages		1,755	
10705	Cemetery Maintenance	MCEMET	Maintenance - Cemetery	570	Insurance Premiums		89	
10709	ABC Expenses - Other Community Amenities	10709	ABC Expenses - Other Community Amenities	903	Administration Allocation (Expense)			-1,888
11300	ABC Expenses - Other Rec. & Sport	11300	ABC Expenses - Other Rec. & Sport	903	Administration Allocation (Expense)			-2,363
11301	Income - Other Recreation & Sport	11301	Income - Other Recreation & Sport	153	Facilities Hire		1,164	
11302	Other Rec & Sport Buildings & Improvements	C14230	Community / Sports Centre Refurbishments	520	Materials			-8,078
11302	Other Rec & Sport Buildings & Improvements	C14230	Community / Sports Centre Refurbishments	521	Service Contracts		5,825	
11302	Other Rec & Sport Buildings & Improvements	C14230	Community / Sports Centre Refurbishments	500	Salaries & Wages			-18
11302	Other Rec & Sport Buildings & Improvements	C14230	Community / Sports Centre Refurbishments	900	Labour Overheads			-16
11302	Other Rec & Sport Buildings & Improvements	C11004	Sports Club Access Upgrade	521	Service Contracts			-56,060
11302	Other Rec & Sport Buildings & Improvements	C11006	Community Splash Pad	521	Service Contracts			-10,000
11304	Parks and Reserves Mtce	MPARKS	Maintenance - Parks And Reserves	520	Materials			-13,098
11304	Parks and Reserves Mtce	MPARKS	Maintenance - Parks And Reserves	570	Insurance Premiums		95	
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	520	Materials			-6,833
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	521	Service Contracts		1,904	
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	543	Gas			-64

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	555	Depreciation - Plant & Equipment Minor		3	
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	570	Insurance Premiums		2,800	
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	521	Service Contracts			-162
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	543	Gas		281	
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	570	Insurance Premiums		312	
11307	Sports Toilet Block Mtce	MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubr	570	Insurance Premiums		146	
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	502	Other Employee Costs			-2,840
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	520	Materials			-3,710
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	521	Service Contracts		65	
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	500	Salaries & Wages		2,840	
11318	Depreciation - Other Rec. and Sport	11318	Depreciation - Other Rec. and Sport	550	Depreciation - Buildings & Improvements	1,216		
11318	Depreciation - Other Rec. and Sport	11318	Depreciation - Other Rec. and Sport	551	Depreciation - Furniture & Equipment	4		
11404	ABC Exp - TV Rebroadcasting	11404	ABC Exp - TV Rebroadcasting	903	Administration Allocation (Expense)			-711
11502	ABC Expenses - Libraries	11502	ABC Expenses - Libraries	903	Administration Allocation (Expense)			-2,094
11601	Income Relating to Other Culture	11601	Income Relating to Other Culture	156	Other Fees & Charges		255	
11602	Murchison Museum	MUSEUM	Maintenance - Museum	520	Materials		500	
11602	Murchison Museum	MUSEUM	Maintenance - Museum	550	Depreciation - Buildings & Improvements	-5,297		
11602	Murchison Museum	MUSEUM	Maintenance - Museum	570	Insurance Premiums		513	
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	520	Materials		323	
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	521	Service Contracts			-323
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	550	Depreciation - Buildings & Improvements	-2,608		
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	570	Insurance Premiums		250	
11606	ABC Expenses - Other Culture	11606	ABC Expenses - Other Culture	903	Administration Allocation (Expense)			-2,037
11610	Other Culture Depreciation	11610	Other Culture Depreciation	550	Depreciation - Buildings & Improvements	370		
11612	Museum Revenue	11612	Museum Revenue	122	Donations Received		2,876	
11612	Museum Revenue	11612	Museum Revenue	156	Other Fees & Charges		1,410	
11613	Trans. to Res - Museum	11613	Trans. to Res - Museum	630	Transfer to reserve			-4,286
12101	Council Roads Construction	C12003	Capex Roads Construction General	500	Salaries & Wages		139,974	
12101	Council Roads Construction	C12003	Capex Roads Construction General	900	Labour Overheads		151,854	
12101	Council Roads Construction	C12003	Capex Roads Construction General	901	Plant Recovery		317,637	
12118	Sealed Roads Construction	C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	500	Salaries & Wages			-55,013
12118	Sealed Roads Construction	C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	900	Labour Overheads			-55,259
12118	Sealed Roads Construction	C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	901	Plant Recovery			-189,317
12120	Formed & Surfaced Roads Construction	C12027	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodw	521	Service Contracts		23,450	
12120	Formed & Surfaced Roads Construction	C12035	SKA Route General Construction Works	520	Materials			-12,500
12120	Formed & Surfaced Roads Construction	C12035	SKA Route General Construction Works	521	Service Contracts		12,500	
12120	Formed & Surfaced Roads Construction	C12035	SKA Route General Construction Works	901	Plant Recovery		312,972	
12120	Formed & Surfaced Roads Construction	C12036	SKA Route Gravel Stockpiling Works	521	Service Contracts			-35,750
12120	Formed & Surfaced Roads Construction	C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	500	Salaries & Wages			-139,974
12120	Formed & Surfaced Roads Construction	C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	900	Labour Overheads			-151,854
12120	Formed & Surfaced Roads Construction	C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	901	Plant Recovery			-317,637
12120	Formed & Surfaced Roads Construction	C12040	Resheet Works General	500	Salaries & Wages		14,906	
12120	Formed & Surfaced Roads Construction	C12045	Mulga Cr Reconstruct & two coat seal	520	Materials			-2,021
12120	Formed & Surfaced Roads Construction	C12045	Mulga Cr Reconstruct & two coat seal	521	Service Contracts		2,021	
12151	Trans. to Res - Berrigarra - Cue	12151	Trans. to Res - Berrigarra - Cue	630	Transfer to reserve			-16,101
12153	Trans to Res - Asset Rehab.	12153	Trans to Res - Asset Rehab.	630	Transfer to reserve		100,000	
12200	Depreciation - Roads & Depot	12200	Depreciation - Roads & Depot	550	Depreciation - Buildings & Improvements	-46		
12200	Depreciation - Roads & Depot	12200	Depreciation - Roads & Depot	553	Depreciation - Roads	529,930		
12200	Depreciation - Roads & Depot	12200	Depreciation - Roads & Depot	559	Depreciation - Bridges	479		

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
12203	Roads Maintenance General	R0001	Beringarra-Pindar Road	900	Labour Overheads		33,534	
12203	Roads Maintenance General	R0001	Beringarra-Pindar Road	901	Plant Recovery			-33,534
12203	Roads Maintenance General	R0006	Byro - Woodleigh Road	901	Plant Recovery			-13,871
12203	Roads Maintenance General	R0013	Muggon Road	901	Plant Recovery			-6,239
12203	Roads Maintenance General	R0026	Meeberrie - Wooleen Road	521	Service Contracts			-19,068
12203	Roads Maintenance General	R0028	Mt Wittenoom Road	901	Plant Recovery			-2,702
12203	Roads Maintenance General	R0035	Butchers Track	901	Plant Recovery			-12,855
12203	Roads Maintenance General	R0039	Roderick Street	521	Service Contracts			-140
12203	Roads Maintenance General	R0043	Camarvon - Mullewa Road	521	Service Contracts			-37,772
12203	Roads Maintenance General	R0044	Woolgorong Road	521	Service Contracts			-4,651
12203	Roads Maintenance General	R0048	Mt Narryer Access Road	901	Plant Recovery			-3,308
12203	Roads Maintenance General	RMCAMP	Road Maintenance Camp Expenses	520	Materials			-785
12203	Roads Maintenance General	RMCAMP	Road Maintenance Camp Expenses	521	Service Contracts			-2,539
12203	Roads Maintenance General	RMCAMP	Road Maintenance Camp Expenses	901	Plant Recovery			-8,108
12204	Depot Maintenance	DEPOT	Depot Maintenance	570	Insurance Premiums		2,152	
12204	Depot Maintenance	DEPOT	Depot Maintenance	901	Plant Recovery			-15,124
12206	Traffic Signs Maint.	TSIGNS	Traffic Signs Maintenance	901	Plant Recovery			-1,147
12207	Bridges Maint.	MBRIDG	Bridges Maintenance	570	Insurance Premiums		3,151	
12213	Grant - MRWA Specific	12213	Grant - MRWA Specific	181	Capital Grants - State Government		600,000	
12216	Grant - Roads to Recovery	12216	Grant - Roads to Recovery	182	Capital Grants - Commonwealth			-95,488
12220	Traffic Licencing Commissions	12220	Traffic Licencing Commissions	170	Other Revenue		545	
12223	Grids Maintenance	MGRIDS	Maintenance/Improvements Grids	520	Materials			-125,295
12223	Grids Maintenance	MGRIDS	Maintenance/Improvements Grids	521	Service Contracts			-1,000
12227	Road Loan Interest Expenses (WATC)	12227	Road Loan Interest Expenses (WATC)	561	Other Interest Charges			-72
12230	SKA Roads Maintenance	SKA00	SKA Roads Maintenance General	521	Service Contracts			-22,630
12230	SKA Roads Maintenance	SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	521	Service Contracts			-134,615
12230	SKA Roads Maintenance	SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	521	Service Contracts			-12,035
12230	SKA Roads Maintenance	SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	521	Service Contracts			-7,520
12230	SKA Roads Maintenance	SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	520	Materials		200,000	
12230	SKA Roads Maintenance	SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	521	Service Contracts			-416,322
12236	MRWA - SKA Roads Operating Grant	12236	MRWA - SKA Roads Operating Grant	110	Operating Grants - State Government		432,433	
12237	MRWA - SKA Roads Capital Grant	12237	MRWA - SKA Roads Capital Grant	181	Capital Grants - State Government		365,468	
12241	ABC Exp - Roads & Depot	12241	ABC Exp - Roads & Depot	903	Administration Allocation (Expense)			-8,789
12242	Road Management	RDMANG	Road Management Costs	520	Materials			-5,640
12242	Road Management	RDMANG	Road Management Costs	521	Service Contracts			-27,150
12242	Road Management	RDMANG	Road Management Costs	522	Contractors/Consultants		24,500	
12242	Road Management	RDMANG	Road Management Costs	901	Plant Recovery			-956
12243	Housing Costs Road Maint	12243	Housing Costs Road Maint	904	Housing Allocation (Expense)		502	
12251	Trans to Res - Flood Damage	12251	Trans to Res - Flood Damage	630	Transfer to reserve			-8
12305	Trans to Res - Plant Rep	12305	Trans to Res - Plant Rep	630	Transfer to reserve			-1,168
12398	Sale of Assets - Road Plant Purchases	12398	Sale of Assets - Road Plant Purchases	200	Proceeds on Sale of Plant & Equipment		6,500	
12604	Airport Maintenance	MAIRPT	Airport Maintenance	570	Insurance Premiums		1,898	
12605	ABC Exp. - Aerodrome	12605	ABC Exp. - Aerodrome	903	Administration Allocation (Expense)			-199
12608	Depreciation - Airstrip	12608	Depreciation - Airstrip	550	Depreciation - Buildings & Improvements	-866		
12608	Depreciation - Airstrip	12608	Depreciation - Airstrip	552	Depreciation - Plant & Equipment - Major	17,668		
12608	Depreciation - Airstrip	12608	Depreciation - Airstrip	556	Depreciation - Other Infrastructure	-15,647		
13101	Vermin Control	13101	Vermin Control	580	Other Expenses			-4,000
13103	ABC Exp - Rural Services	13103	ABC Exp - Rural Services	903	Administration Allocation (Expense)			-204
13105	Rural Services Income	13105	Rural Services Income	156	Other Fees & Charges		552	

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
13200	Caravan Park Depreciation	13200	Caravan Park Depreciation	550	Depreciation - Buildings & Improvements		389	
13203	Tour Area Prom Buildings & Improvements	C13005	F Capex - New Caravan Park Ablution Block	520	Materials			-5,295
13203	Tour Area Prom Buildings & Improvements	C13005	F Capex - New Caravan Park Ablution Block	521	Service Contracts			-43,876
13203	Tour Area Prom Buildings & Improvements	C13005	F Capex - New Caravan Park Ablution Block	901	Plant Recovery			-6,103
13203	Tour Area Prom Buildings & Improvements	C13015	Capex - Roadhouse Business Bldg.	521	Service Contracts			-5,900
13203	Tour Area Prom Buildings & Improvements	C13027	Staff Accommodation Units	521	Service Contracts			-5,960
13205	Tour Area Prom Infrastructure	C13031	Caravan Park Pool Construction	521	Service Contracts		108,000	
13207	ABC Exp- Tourism/Area Prom.	13207	ABC Exp- Tourism/Area Prom.	903	Administration Allocation (Expense)			-9,640
13209	Housing Costs Allocated to Tourism / Area Prom	13209	Housing Costs Allocated to Tourism / Area Prom	904	Housing Allocation (Expense)			-762
13612	Trans to Res - Sett. Bldg & Facs.	13612	Trans to Res - Sett. Bldg & Facs.	630	Transfer to reserve		589,092	
13619	Roadhouse Business Expenses	RHOP1	Running Of The Roadhouse - Cost Of Goods	520	Materials		10	
13619	Roadhouse Business Expenses	RHOPER	Roadhouse Business Operational	520	Materials			-5,448
13619	Roadhouse Business Expenses	RHOPER	Roadhouse Business Operational	521	Service Contracts			-2,918
13619	Roadhouse Business Expenses	RHOPER	Roadhouse Business Operational	901	Plant Recovery			-173
13619	Roadhouse Business Expenses	RHOTH	Roadhouse - Other	901	Plant Recovery			-856
13620	Caravan Park Expenses	CPKEXP	Caravan Park Expenses - Grounds	521	Service Contracts			-5,799
13620	Caravan Park Expenses	CPKEXP	Caravan Park Expenses - Grounds	901	Plant Recovery			-637
13620	Caravan Park Expenses	CPKEXP	Caravan Park Expenses - Grounds	570	Insurance Premiums		99	
13620	Caravan Park Expenses	CPBULD	Caravan Park Outbuildings	520	Materials			-1,215
13620	Caravan Park Expenses	CPBULD	Caravan Park Outbuildings	521	Service Contracts			-1,469
13620	Caravan Park Expenses	CPBULD	Caravan Park Outbuildings	570	Insurance Premiums		276	
13620	Caravan Park Expenses	CPABUL	Caravan Park Ablutions Expenses	570	Insurance Premiums			-1,771
13620	Caravan Park Expenses	RHACM	Maintenance of Tourist Accomodation Units	520	Materials		1,947	
13620	Caravan Park Expenses	RHACM	Maintenance of Tourist Accomodation Units	521	Service Contracts			-1,947
13620	Caravan Park Expenses	RHACM	Maintenance of Tourist Accomodation Units	570	Insurance Premiums		511	
13640	Roadhouse Building & Surrounds	RHGDNS	Roadhouse Precinct Gardens	520	Materials			-937
13640	Roadhouse Building & Surrounds	RHM	Roadhouse Cafe Bldg Maint	543	Gas			-128
13640	Roadhouse Building & Surrounds	RHM	Roadhouse Cafe Bldg Maint	570	Insurance Premiums		1,397	
13654	R'House - Accom & Camping	13654	R'House - Accom & Camping	156	Other Fees & Charges		28,946	
13655	Tourism Expenses	CMULBC	Murchison Roads Planning and Design Project	521	Service Contracts		31,790	
13655	Tourism Expenses	SKAIBC	SKA Interpretive Experience Planning Project	521	Service Contracts			-1,000
13600	ABC Expenses - Other Economic Services	13600	ABC Expenses - Other Economic Services	903	Administration Allocation (Expense)			-5,788
13601	Settlement Water Supply	WATER	Settlement Water Supply	520	Materials			-84
13601	Settlement Water Supply	WATER	Settlement Water Supply	521	Service Contracts		84	
13601	Settlement Water Supply	WATER	Settlement Water Supply	550	Depreciation - Buildings & Improvements	4,700		
13601	Settlement Water Supply	WATER	Settlement Water Supply	556	Depreciation - Other Infrastructure	-22,250		
13601	Settlement Water Supply	WATER	Settlement Water Supply	570	Insurance Premiums			-627
13601	Settlement Water Supply	WATER	Settlement Water Supply	901	Plant Recovery			-2,943
13602	Settlement Power Generation	POWER	Settlement Power Generation	550	Depreciation - Buildings & Improvements	10,639		
13602	Settlement Power Generation	POWER	Settlement Power Generation	552	Depreciation - Plant & Equipment - Major	26		
13602	Settlement Power Generation	POWER	Settlement Power Generation	570	Insurance Premiums		390	
13602	Settlement Power Generation	GEN098	Powerhouse Generator No 1	552	Depreciation - Plant & Equipment - Major	1,733		
13602	Settlement Power Generation	GEN098	Powerhouse Generator No 1	570	Insurance Premiums			-519
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	520	Materials			-806
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	521	Service Contracts		806	
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	552	Depreciation - Plant & Equipment - Major	1,733		
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	570	Insurance Premiums			-519
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	521	Service Contracts			-22,635
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	555	Depreciation - Plant & Equipment Minor	-248		

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	570	Insurance Premiums		146	
13605	Roadhouse Fuel Purchases	RHFDIE	Roadhouse Diesel Fuel Purchases	520	Materials			-16,041
13605	Roadhouse Fuel Purchases	RHFULP	Roadhouse ULP Fuel Purchases	520	Materials			-9,285
13608	Roadhouse Fuel Sales	13608	Roadhouse Fuel Sales	156	Other Fees & Charges		52,092	
13609	Roadhouse - Other Revenue	13609	Roadhouse - Other Revenue	113	Contributions - Operating		5,994	
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	550	Depreciation - Buildings & Improvements	21,643		
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	551	Depreciation - Furniture & Equipment	6,466		
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	552	Depreciation - Plant & Equipment - Major	99		
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	555	Depreciation - Plant & Equipment Minor	-753		
13649	Depreciation - Roadhouse	13649	Depreciation - Roadhouse	550	Depreciation - Buildings & Improvements	352		
13649	Depreciation - Roadhouse	13649	Depreciation - Roadhouse	552	Depreciation - Plant & Equipment - Major	30		
13656	Housing Costs Allocated Economic Services	13656	Housing Costs Allocated Economic Services	904	Housing Allocation (Expense)			-8,937
13657	Water Infrastructure	C14720	Improvements To drinking Water reticulation	901	Plant Recovery			-641
13659	Power Infrastructure	C13660	Power Supply Capital	521	Service Contracts		128,104	
13659	Power Infrastructure	C13661	Power Supply Upgrade	520	Materials			-3,091
13659	Power Infrastructure	C13661	Power Supply Upgrade	521	Service Contracts			-196,322
13659	Power Infrastructure	C13661	Power Supply Upgrade	901	Plant Recovery			-587
14150	Private Works Income	14150	Private Works Income	156	Other Fees & Charges		21,017	
14200	Plant Expenses PWO	PLNTPW	Plant Expenses PWOH	901	Plant Recovery			-22,901
14206	Consultant Expenses (PWO)	14206	Consultant Expenses (PWO)	521	Service Contracts			-8,394
14207	Less PWO Allocated to Works	14207	Less PWO Allocated to Works	900	Labour Overheads			-1,281
14210	Workers Compensation Reimbursements	14210	Workers Compensation Reimbursements	113	Contributions - Operating		33,028	
14210	Workers Compensation Reimbursements	14210	Workers Compensation Reimbursements	170	Other Revenue		908	
14211	Camp Expenses	CAMPEX	Camp Expenses	520	Materials			-552
14211	Camp Expenses	CAMPEX	Camp Expenses	521	Service Contracts		552	
14211	Camp Expenses	CAMPEX	Camp Expenses	901	Plant Recovery			-345
14212	Staff Training/Meetings/OSH	SMOHS	Staff Training/Meetings/Osh	520	Materials			-5,785
14212	Staff Training/Meetings/OSH	SMOHS	Staff Training/Meetings/Osh	521	Service Contracts		5,785	
14215	ABC Expenses - P.W. Overheads	14215	ABC Expenses - P.W. Overheads	903	Administration Allocation (Expense)			-5,021
14216	Housing Costs Allocated to Works	14216	Housing Costs Allocated to Works	904	Housing Allocation (Expense)		4,007	
14302	Insurance - Plant	14302	Insurance - Plant	570	Insurance Premiums		16,230	
14304	Tyres and Tubes	14304	Tyres and Tubes	520	Materials			-7,485
14305	Parts & Repairs	PTSREP	Parts & Repairs	543	Gas			-3,575
14307	Licences - Plant	14307	Licences - Plant	520	Materials			-6,225
14308	Depreciation - Plant	14308	Depreciation - Plant	552	Depreciation - Plant & Equipment - Major	19,075		
14308	Depreciation - Plant	14308	Depreciation - Plant	555	Depreciation - Plant & Equipment Minor	10,265		
14309	Plant Operation Costs Allocated to Works	14309	Plant Operation Costs Allocated to Works	901	Plant Recovery		55,173	
14311	Housing (Plant) Related Costs	14311	Housing (Plant) Related Costs	904	Housing Allocation (Expense)			-14,448
14312	Plant - Tools & Minor Equipment	14312	Plant - Tools & Minor Equipment	520	Materials			-9,388
14313	ABC Expenses - Plant Operation Costs	14313	ABC Expenses - Plant Operation Costs	903	Administration Allocation (Expense)			-943
14500	General Office and Administration	14500	General Office and Administration	520	Materials			-318
14500	General Office and Administration	14500	General Office and Administration	521	Service Contracts		318	
14500	General Office and Administration	14500	General Office and Administration	561	Other Interest Charges			-1,969
14501	Office Building Expenses	OFFADM	Administration Office Maintenance	570	Insurance Premiums		1,549	
14505	Travel & Accommodation - Admin	14505	Travel & Accommodation - Admin	521	Service Contracts			-2,907
14506	Legal Expenses Administration	14506	Legal Expenses Administration	520	Materials			-23,878
14506	Legal Expenses Administration	14506	Legal Expenses Administration	521	Service Contracts		23,881	
14507	Trng./Conference - Admin	14507	Trng./Conference - Admin	520	Materials		1,629	
14508	Printing & Stationery - Admin	14508	Printing & Stationery - Admin	521	Service Contracts			-3,622

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
14510	Depreciation - Admin	14510	Depreciation - Admin	550	Depreciation - Buildings & Improvements	37,942		
14510	Depreciation - Admin	14510	Depreciation - Admin	551	Depreciation - Furniture & Equipment	871		
14512	Income Relating to Administration	14512	Income Relating to Administration	121	Reimbursements			-47,048
14512	Income Relating to Administration	14512	Income Relating to Administration	156	Other Fees & Charges			-741
14517	Insurance - Admin	14517	Insurance - Admin	570	Insurance Premiums		8,422	
14524	Subscriptions	14524	Subscriptions	523	Subscriptions			-3,418
14550	Less ABC Costs Alloc to W & S	14550	Less ABC Costs Alloc to W & S	903	Administration Allocation (Expense)		86,917	
52500	Plant & Equipment - Major	52500	Plant & Equipment - Major	702	Capital Purchases - Plant & Equipment Major			-14,931
52510	Plant & Equipment - Minor	52510	Plant & Equipment - Minor	703	Capital Purchases - Plant & Equipment Minor			-15,126
						642,028	4,224,518	-4,297,498
Adopted Net Current Assets - Surplus / (Deficit)								72,979
Increase in Cash								4,224,518
(Decrease in Cash)								-4,297,498
Revised Net Current Assets - Surplus / (Deficit)								-0



2025/26 Financial Year

Objects of and Reasons for Proposed Differential Rates and Minimum Payments

Council Meeting 22 May 2025

Introduction

Through the Local Government Act 1995, Part 6, the Western Australian Parliament has conferred upon local government the power to levy and collect property tax in the form of rates. Property taxes are, with rare exemptions, not fees for service or relate to directly or indirectly an any specific services provided by a local government. Just like income tax they are a just that, a tax; with variations in levels based on an assessment of various principles of taxation.

Overall Objectives

The purpose of levying rates is to meet a local governments' budget deficiency in each financial year in order to deliver services and facilities as detailed in the Strategic Community Plan, Corporate Business Plan, Asset Management Plan and Long-Term Financial Plan, but also address issues that arise from time to time that have impacts on the Council budget.

Historically, Council has imposed differential rates on the basis of whether land is used for pastoral purposes, mining or mineral prospecting and exploration as it considers that under the general principles of taxation differential rating this is more equitable than a flat rate. It is essential for equity reasons to ensure that differential rating proposals are highly equitable amongst ratepayer groupings, which in themselves are diverse and optimise total rate yields in a legally compliant manner.

Council's overall objective is to balance these complex issues and levy property rates in a fair and equitable manner within Council's overarching philosophy to consider the key values of objectivity, fairness and equity, consistency, transparency, and administrative efficiency.

Reasons

Context

Murchison located within the broader Mid-West region of Western Australia and is known for being both the least populated local government area, and the only one without a town. Murchison Settlement acts as the heart of the Shire and is home to both the 'Oasis' Roadhouse and Shire Office and all Shire employees. It therefore it has no residential, commercial or industrial rate base in which to draw upon. It does, however, have an important responsibility for the maintenance of a vast network of inland roads, as well as providing support for travellers and locals through the provision of fuel services, a caravan park, recreational services, power, water and an aerodrome. Unlike other local governments many of these costs are for the most part additional to a normal local government operation.

For the Financial years 2020/21 to 2022/23, Council also acknowledges the strategic importance of the Budget, given the COVID-19 pandemic situation, and desires that all level of governments look to stimulate to assist in the recovery of the economy and council's positive response to this scenario. Like those budgets, the 2025/26 budget will still be affected by these considerations in part as the Council needs to service a road loan associated with this stimulus approach undertaken during the COVID19 Period. Perhaps more importantly the Council needs to fund a range of additional roadworks and significant settlement development works that have since arisen.

Significant changes have also occurred since 2017 when Council's Asset Management Plan and Long-Term Financial Plans were adopted with updated plans adopted in 2024 and now on an annual basis. The most recent review has confirmed a lift in rate revenue is required to fund immediate and long-term works and to address intergenerational issues. In accordance with sound practice as far as practicable rates in the \$ adopted from year to year are set excluding any *Natural Decline or Growth*.

Council is satisfied that the services and facilities it provides are managed efficiently and effectively and that it is adapting in an appropriate manner to the post COVID19 environment and with it meeting significant but positive challenges. Council remains of the opinion, one that is shared universally in the Region that it is appropriate to rate differentially in order to meet the budget deficiency.

As part of its drive to ensure efficiency and transparency within the organisation, Council continuously reviews its budget to ensure income and expenditure targets will be met. It also reviews the appropriateness and effectiveness of its risk management, internal control and legislative compliance as required under *Local Government (Audit) Regulations 1996* and reviews the appropriateness and effectiveness of the financial management systems and procedures of the Shire as per regulation 5(2)(c) of *the Local Government (Financial Management) Regulations 1996*.

For consistency, Council has ensured that properties that are used for the same purpose are rated in the same way and has considered and analysed in detailed the rates charged by neighbouring councils in its deliberations. For a very small local government achieving equity across the Pastoral and Mining Sectors is not without its challenges but the variable nature of the Minerals Exploration Sector and small size of the rate base also provides an additional complexity. This issue is compounded by the valuation system which is derived from on rents set by the State Government in an environment that has seen mining tenements rise by over 50% compared to pastoral properties since 2015.

In line with the latest Rating Analysis Review including a regional rates benchmarking analysis, it is proposed to consolidate the trend that started in 2021/22 and that has seen in 2023/24 and 2024/25 mining and prospecting and exploration rate differential reduce as a ratio compared to the Pastoral Rate to under 2.0.

UV – Pastoral

proposed	9.932	cents in the dollar	\$1,000	min payment
----------	-------	---------------------	---------	-------------

Pastoral UV applies to any land that currently has a pastoral lease granted and is rated as the benchmark level. Council recognises the reduced viability of the sector caused by many years of droughts and floods, the devastation caused by the wild dog problem and noting that many in this category are required supplement their income through non pastoral activities. It also recognises the perpetual nature of the land, use, the long-term commitment of pastoralists to the region, their stewardship of Crown Land and that a non-Shire biosecurity rate is additionally linked to the valuations provided by the Valuer General. Several Pastoral Stations have in recent years also been taken over by the Crown or CSIRO and become non-rateable, thereby further impacting on this rating sector.

UV – Mining

proposed	19.830	cents in the dollar	\$1,000	min payment
----------	--------	---------------------	---------	-------------

Mining UV applies to land for which a mining lease has been granted. The mining sector tends to be transitory in nature and benefits from established Shire services and infrastructure which is maintained in the long term with funding assistance by those rate payers who are established long term in the region. A consideration in setting the UV - Mining rate at a higher level than the benchmark UV – Pastoral rate is to ensure that the mining sector's contribution is proportionate to the advantage it gains in using established facilities, and the relatively short time that the operation exists also noting that if a mine is developed into production, it will often place significant additional impacts on roads. Unlike pastoral sector the mining sector does not pay a biosecurity rate linked to the valuations provided by the Valuer General, even though the mining/exploration sectors may pose a biosecurity risk.

UV – Prospecting & Exploration

proposed	19.830	cents in the dollar	\$1,000	min payment
----------	--------	---------------------	---------	-------------

Exploration/Prospecting UV applies to land for which an exploration/prospecting lease has been granted. As with the UV – Mining sector, the UV - Exploration/Prospecting sector tends to be transitory. Mining licences also have a limited intrinsic value unless minerals are found and mined but the opportunity is still afforded to gain advantage from established facilities. Mining licences also have a high turnover of ownership. If a licence is terminated or the lessee does not pay rates for the period of the licence, the rates are generally not able to be recovered by the local government. Administration of licences for rating purposes is technically complex and disproportionate to that of base level rating. Unlike pastoral sector the mining sector does not pay a biosecurity rate linked to the valuations provided by the Valuer General, even though the mining/exploration sectors may pose a biosecurity risk.

Communications Agreements

Discussion Paper June 2025

Local Government Submissions to WALGA are requested by **4pm, Monday 28 July 2025** to governance@walga.asn.au

For more information, please contact Tony Brown on 9213 2051 or Felicity Morris on 9213 2093.

Submission Format

This Discussion Paper has been designed to enable Local Governments to insert responses in the form field provided for each section of the Discussion Paper.

Local Governments can choose to respond to only some sections or questions, and are also welcome to provide a submission in an alternative format.

Please also provide your Local Government details below.

Local Government Name:	Murchison	
Submission was prepared and endorsed by:		
<input type="checkbox"/>	Council Resolution / Meeting Date:	Click or tap here to enter text.
<input type="checkbox"/>	Council Member Workshop / Forum (without Council resolution)	
Contact Name:	Bill Boehm CEO	
Contact email address:	ceo@murchison.wa.gov.au	
Contact phone:	9963 7999	

Contents

1. Background	1
2. Discussion paper	2
2.1. Draft Regulations	2
2.1.1. General drafting approach	2
2.1.2. Commencement and implementation	2
2.1.3. Providing correspondence sent by Mayor or President to all Council Members	3
2.1.4. Requests for information – definition and scope	4
2.1.5. Administrative matters – definition and scope	6
2.1.6. Exclusions from application of communications agreement	8
2.1.7. Commissioners	9
2.1.8. Amendments to Model Code of Conduct	10
2.3. Draft Order	11
2.3.1. Clause 4 General principles	11
2.3.2. Clause 8 Nominated employees	11
2.3.3. Clause 12 Information that may be requested	12
2.3.4. Clause 13 Requirements applicable to requests for information	13
2.3.5. Clause 14 Certain information not required to be provided	14
2.3.6. Clause 15 Disputes	14
2.3.7. Clause 16 Mayor/President discuss media enquiry	15
2.3.8. Division 4 Requests for information - processes	15
2.3.9. Division 5 Administrative requests - processes	17

1. Background

Communications Agreements were outlined in the Minister for Local Government's [Reform Proposals](#) released in 2022.

Following sector consultation, WALGA adopted the following advocacy position in relation to Communication Agreements:

2.5.3 Council Communication Agreements

The Local Government sector supports the introduction of a consistent, regulated Communications Agreement between Councils and the CEO within Local Governments.

Amendments to achieve this reform were included in the [Local Government Amendment Act 2023](#) but are yet to take effect:

- Amendments to Section 5.92 of the *Local Government Act 1995* (the Act) to provide that the right of a Council Member or Committee Member to access information under that section must be exercised in accordance with the Local Government's communications agreement.
- New section 5.92A requiring every Local Government to have a communications agreement between the Council and the CEO regulating the matters specified in the Act and regulations.
- New section 5.92B requiring the Minister to make Ministerial Order setting out a default communications agreement which applies at any time a Local Government does not have its own communications agreement.
- New section 5.92C enabling Local Governments to adopt and amend its own communications agreement with the agreement of the CEO, which will expire at the end of every caretaker period, and upon the end of the CEO's employment with that Local Government.

On 5 June 2025, the Department of Local Government, Sport and Cultural Industries (the Department) published the draft [Local Government Regulations Amendment Regulations 2025](#) (the Draft Regulations) and draft [Local Government \(Default Communications Agreement\) Order 2025](#) (the Draft Order). The Department has also published a [Communications Agreement Consultation Paper](#) (the DLGSC Consultation Paper) which explains the Draft Regulations and Draft Order.

The Draft Regulations prescribe the minimum requirements for all communications agreements and provide the mechanism to require compliance by Local Government employees, Council Members and Committee Members.

The Draft Order sets out what is proposed to be the default communications agreement in Schedule 1. As all Local Governments will be subject to this default agreement on a regular basis (at least every two years after each caretaker period and after a CEO's employment ends) as well as at any time an agreement cannot be reached between Council and the CEO, it is critical that the default agreement is fit for purpose.

2. Discussion paper

The following discussion paper provides preliminary WALGA comments and questions on the Draft Regulations and Draft Order for consideration by Local Governments.

Part 2.1 of this paper deals with the Draft Regulations. Where the corresponding content of the Draft Order is relevant to the discussion of the issue, it is included in this part.

Part 2.2 deals with matters that appear only in the Draft Order.

All clause references are to Schedule 1 of the Draft Order.

2.1. Draft Regulations

2.1.1. General drafting approach

WALGA Comment

The Draft Regulations and Draft Order are quite detailed and prescriptive. Some detail may be necessary to provide clarity and achieve an appropriate balance. It is essential that all parties understand their responsibilities, as breaches would constitute a breach of the Code of Conduct for Council Members, Committee Members and Candidates, or the Employee Code of Conduct. However, the level of prescriptive detail in the Draft Regulations and Draft Order may be restrictive for Local Governments seeing to develop locally appropriate approaches.

Questions

1. Do the Draft Regulations and Draft Order have an appropriate level of detail, or could they be simplified?

Local Government Response:
Over beaucratical

2.1.2. Commencement and implementation

The Draft Regulations state that they will commence on 19 October 2025, the day after the Ordinary Local Government Elections. This means that the default communications agreement set out in the finalised Ministerial Order would apply to all Local Governments from this date.

WALGA comment

The lead up to Local Government elections is a very busy time for Local Governments. Many Local Governments devote considerable resources to preparing induction materials for new Council Members. These materials and any induction programs will need to provide both commencing and continuing Council Members with an understanding of the default communications agreement. In addition, Local Governments will need to establish the appropriate administrative processes to

implement the default communications agreement. To complete these preparations, Local Governments will need to know the final content of the regulations and order.

Questions

2. What would be a reasonable period to allow Local Governments to prepare for implementation of the default communications agreement after publication of the final regulations and order?

Local Government Response:
6 months

2.1.3. Providing correspondence sent by Mayor or President to all Council Members

Draft Regulations

Regulation 7 of the Draft Regulations would insert a new Regulation 28C in the *Local Government (Administration) Regulations 1996* prescribing that communications agreements must regulate the circumstances in which correspondence sent by the Mayor President on behalf of the Local Government must be provided to all Council Members. This is an additional matter that was not specified in the Act amendments.

Draft Order

To meet this requirement, clause 5 of the Draft Order requires correspondence sent by the Mayor or President on behalf of the Local Government to be provided to all Council members, unless the Mayor or President is satisfied that particular circumstances mean it is appropriate not to provide the correspondence. The DLGSC Consultation Paper advises that this should only occur in “exceptional circumstances” and could otherwise constitute a breach of the communications agreement by the Mayor or President.

WALGA Comment

Depending on the Local Government, Mayors or Presidents may send a high volume of correspondence that could be understood as being on behalf of the Local Government. Providing copies of all this correspondence to all Council Members may be burdensome for the Administration, and for Council Members in receiving high volumes.

To avoid breaching the communications agreement, the Mayor or President would need to have a record of each decision and the circumstances that make it appropriate not to provide correspondence to all Council Members.

Questions

3. Is it necessary for all communications agreements to address the provision of Mayor / President correspondence to Council Members?
4. Is clause 5 of the Draft Order appropriate and workable for your Local Government? Are any changes required?

5. Would it be useful for the Draft Order to:
- specify types of correspondence that must be provided to all Council members, unless decided by the Mayor or President? For example, correspondence that relates to advocacy, communications with government agencies or elected representatives, major stakeholders, or communicating Council decisions.
 - allow the Mayor or President to decide that certain categories of correspondence do not need to be provided? For example, letters of appreciation and congratulations.
 - allow for alternative methods of making the correspondence available to Council Members rather than providing a copy? For example, allow Local Governments to provide a list of correspondence that Council Members may access on request, or publish correspondence on an Elected Member portal.

Local Government Response:
Draft Order unnecessary

2.1.4. Requests for information – definition and scope

Draft Regulations

Regulation 7 of the Draft Regulations would insert a new Regulation 28D in the *Local Government (Administration) Regulations 1996* which prescribes the content of communications agreements. The regulation distinguishes between administrative matters and requests for information and prescribes definitions as well as the content that must be included in relation to each type of request.

The definition of request for information in regulation 28D(1) is as follows:

request for information, in relation to a local government, means a request for —

- access to information held by the local government under section 5.92 or otherwise; or
- other information.

This definition is also used in regulation 10(2) of the Draft Regulations for a consequential amendment to the *Local Government (Model Code of Conduct) Regulation 2021*.

As this definition is prescribed in the Draft Regulations, it will apply to all communications agreements, not just the default agreement.

Draft Order

Clause 3(1) provides that the default communications agreement applies to a person only when acting in their capacity as a Council Member, Committee Member or employee.

Clause 4 provides general principles, including that Council and Committee Members will ensure they only request information that is relevant to their functions under the Act or any other written law.

Division 3 sets out the requirements regarding requests for information. Clause 11 of the Draft Order repeats the prescribed definition when stating that a Council Member or Committee Member may make a request for information. Clause 14 specifies that nothing in the agreement requires certain information to be provided, including “information mentioned in section 5.92(4) of the Act”.

WALGA comment

Section 5.92(1) of the Act allows a Council Member or Committee Member to “have access to any information held by the local government that is relevant to the performance by the person of any of the person’s functions under this Act or under any other written law” (emphasis added). This is a broad right of access, requiring only relevance to the performance of a statutory function.

Section 5.92(4) clarifies that the section does not give a Council Member or Committee Member the right to access specified information, including certain employee information, any personal information about individuals that is not relevant to a Council or Committee decision, information the Local Government is prohibited or restricted from disclosing to the Council Member or Committee Member under a written law, and information that is not relevant to the functions of the Council Member or Committee Member under the Act or any written law.

The definition of **request for information** expands significantly beyond requests under section 5.92. It is unclear what is intended by “or otherwise” in part (a) of the definition. Further, the inclusion of “other information” in part (b) is so open-ended, it may make any limitations imposed by (a) almost meaningless.

As the Draft Order only applies when a person is acting in their capacity as a Council Member or Committee Member, it is difficult to understand what “other information” could be required that is not relevant to a statutory function.

Council Members may interact with the Local Government in their personal capacity and request and gain access to information as customers of the Local Government. These ordinary citizen transactions would not be subject to the communications agreement. Similarly, all members of the public have a right to inspect and receive copies of Local Government information in accordance with s5.94, 5.95, 5.96 and 5.96A of the Act, and public information prescribed under other written laws. These public access rights would not be subject to the communications agreement.

The expansive definition appears to be inconsistent with other provisions of the Draft Order. Clause 4 uses the wording of section 5.92, stating that Council and Committee Members agree to only request information that is relevant to their functions under law. Clause 14(b) of the Draft Order confirms that a Council Member or Committee Member is not required to be provided with information mentioned in section 5.92(4) of the Act. As noted above, section 5.92(4)(f) refers to information that is not relevant to the performance of a function under law.

The result may be that a Council Member or Committee Member may *request* information under clause 11 that they must agree not to request under clause 4(c)(iii), that they do not have a statutory right to access, and that clause 14 confirms that they are not required to be provided.

Questions

6. Should the words “or otherwise” and “other information” be deleted from the definition of **request for information**?
7. Do Local Governments identify any risks arising from the definition of **request for information** in its current form?

8. Does the definition of **request for information** create inconsistency with section 5.92 of the Act and clauses 4 and 14 of the Draft Order?
9. Should the definition of **request for information** be revised to refer only to requests made under s.5.92?
10. Are there any other comments on the scope or definition of **request for information**?

Local Government Response:
Click or tap here to enter text.

2.1.5. Administrative matters – definition and scope

Draft Regulations

Regulation 7 of the Draft Regulations would insert a new Regulation 28D in the *Local Government (Administration) Regulations 1996* which provides definitions and prescribes the content of communications agreements. The regulation distinguishes between administrative matters and requests for information and prescribes definitions as well as the content that must be included in relation to each type of request. The definition of administrative matter lists the scheduling of council or committee meetings, compliance obligations under the Act, IT support, training and conference arrangements, event invitations, entitlements and “any other matter of an administrative nature”.

Regulation 10(2) of the Draft Regulations would insert the proposed definition of administrative matter into clause 20(1) of the Model Code of Conduct for Council Members, Committee Members and Candidates (Sch 1 of the *Local Government (Model Code of Conduct) Regulations 2021*).

Draft Order

Clause 2 of the Draft Order repeats the definition of administrative matter and defines administrative request for information. Clause 25 defines administrative request as either or both of an administrative request for information or a request for administrative assistance. Clause 26 defines a request for administrative assistance.

Division 5 of the Draft Order deals with administrative requests for information and requests for administrative assistance. Clause 26 provides that a Council Member or Committee Member may make a request for administrative assistance, while clause 27 provides the process for making an administrative request. Administrative requests may be made verbally or in writing

WALGA Comment

Local Government officers regularly provide routine information and support to Council Members and Committee Members. It seems reasonable to provide for a separate category of requests that may be dealt with in a simplified way, and with no requirement to provide responses to all Council or Committee Members.

The definition of administrative matter prescribed in the Draft Regulations may not be suitable for all Local Governments. WALGA suggests that an alternative definition could be as follows:

administrative matter in relation to a council member or committee member, means support or assistance provided to an individual council member or individual committee member to facilitate an administrative process related to that member, and may include:

- (i) council and committee meeting scheduling, attendance, apologies, leave of absence, committee deputy member attendance, drafting a notice of motion or alternative motion.
- (ii) attendance at professional development, training or events, associated speech writing, ceremonial protocols, travel, accommodation and incidental expense arrangements,
- (iii) entitlements to a fee, allowance, reimbursement or superannuation,
- (iv) personal compliance with obligations under the Act, Regulations, code of conduct, conflict of interest or gift disclosure requirements, record keeping,
- (v) information and communication technology software or hardware provided by the local government,
- (vi) any other matters specified as administrative matters in a local government's communications agreement.

Alternatively, the Draft Regulations could state that administrative matters are to be defined in the local government's communications agreement. The above alternative definition could be modified for use in the Draft Order.

Consideration could also be given to simplifying the language used in the Draft Order regarding these requests. It seems unnecessarily complex to have four defined terms to deal with simple day to day enquiries.

Questions

11. Do Local Governments support a separate process for administrative matters?
12. Is the Draft Regulation definition of **administrative matter** suitable for your Local Government?
13. Do you support the alternative WALGA definition above and/or have any other suggestions for the definition?
14. Should the regulations avoid a prescribed definition and allow **administrative matter** to be defined entirely in the communications agreement?
15. Are there any other comments on administrative matters?

Local Government Response:
Click or tap here to enter text.

2.1.6. Exclusions from application of communications agreement

Draft Regulations

The new Regulation 28D(3), to be inserted in the *Local Government (Administration) Regulations 1996* by Draft Regulation 7, provides that a communications agreement must specify it does not apply to anything a Council Member, Committee Member or Employee does as part of deliberations at a Council Meeting, or CEO employment processes.

Draft Order

Clause 3(2) of the Draft Order gives effect to these requirements.

WALGA Comment

These exclusions enable Council Members and Committee Members to communicate with employees under certain circumstances without being subject to the communications agreement. The respective codes of conduct would continue to apply to employees and Council or Committee Members.

Questions

16. Are these exclusions appropriate?

Local Government Response:
Click or tap here to enter text.

2.1.7. Commissioners

Draft Regulations

New Regulation 28D(5) will require all communications agreements to include content enabling commissioners to make requests to any employee, to determine the manner information is to be provided and to resolve disputes.

Draft Order

Clause 29 provides that the communications agreement applies to a commissioner as if they were the Mayor or President and the Council of the Local Government. Clause 30 then modifies the application of the communications agreement to allow a commissioner to make a request to the CEO or any employee, in the manner determined by the commissioner and to specify the manner in which as response is to be provided. It also provides for a commissioner to resolve disputes.

WALGA Comment

Section 2.38 of the Act provides that any reference to Council, Council Member, Mayor or President in the Act or other written law applies to a commissioner. A Local Government's communications agreement would apply to commissioners on that basis, and a commissioner could adopt a new agreement with the CEO. It does not seem appropriate for a commissioner to direct requests to any employee of the Local Government.

Questions

17. Should the rights and responsibilities of commissioners under a communications agreement be consistent with the rights and responsibilities of Council, Council Members, Mayors and Presidents?
18. Is it inappropriate for a commissioner to make requests to any employee of the Local Government?

Local Government Response:
Click or tap here to enter text.

2.1.8. Amendments to Model Code of Conduct

Draft Regulations

Regulation 10(4) of the Draft Regulations will amend clause 20 of the Model Code of Conduct for Council Members, Committee Members and Candidates (Sch 1 of the *Local Government (Model Code of Conduct) Regulations 2021*). As a result, the prohibition on a Council Member directing or attempting to direct a local government employee will not apply to anything that a Council Member does as part of making a request in accordance with a communications agreement.

WALGA comment

Model Code of Conduct clause 20(2)(a) prohibits a Council Member from directing or attempting to direct a Local Government employee to do or not to do anything in their capacity as a Local Government employee.

This prohibition does not apply to anything done during deliberations at a Council or Committee meeting. The proposed amendment would expand the circumstances in which a Council Member may direct an employee.

The proposed amendment implies that a request for information or administrative request may be made in a manner that is an attempt to *direct* a local government employee and has the effect of allowing such direction without breaching Code of Conduct provisions.

Questions

19. Is it necessary or appropriate for a Council Member to be able to direct a local government employee when making a request in accordance with a communications agreement?

Local Government Response:
No

2.3. Draft Order

2.3.1. Clause 4 General principles

Draft Order

Clause 4 of the Draft Order provides general principles for both the Council and the CEO, largely relating to acting and communicating in accordance with the agreement. This includes that the CEO will support Council Members and Committee Members in performing their functions under law, and that Council Members and Committee Members will only request information relevant to their functions under law.

Questions

20. Are there any additional principles that should be referenced in this clause?
21. Would it be beneficial to include a principle requiring that the communications agreement be applied in a manner that is consistent with the respective roles and responsibilities of Council and the CEO under the Act?

Local Government Response:
Draft Order unnecessary

2.3.2. Clause 8 Nominated employees

Draft Order

Clause 8(1) enables the CEO to nominate employees for the purposes of the agreement.

Clause 8(2) requires the CEO to nominate minimum numbers of employees, depending on the Class of the Local Government.

Clause 8(3) allows employees to be nominated for all requests for information, or a type of request for information. Clause 8(4) allows employees to be nominated for media enquiries, requests for administrative assistance, or types of either of these.

Under clauses 16, 18, 20, 23 and 27 of the Draft Order, Council Members or Committee Members must make and discuss their various requests with an “appropriate nominated employee”, defined in clause 2(1). In summary, an appropriate nominated employee is an employee who has been nominated for that type of request.

Clause 9 allows the CEO to direct which employee responds to a request.

WALGA Comment

The minimum numbers of nominated employees specified in clause 8 will only apply while the default communications agreement applies to a Local Government. However, these requirements must still be fit for purpose when applying to all Local Governments at least every two years, or at any time an agreement has not been reached.

It is unlikely that all Local Governments of a particular class will have the same requirements or capacity.

CEOs are likely to be best placed to establish a sufficient number of nominated employees to service the level of requests in appropriate timeframes. This could include an administrative system of internal referrals, which could allow requests to be made to any nominated employee, rather than only an “appropriate nominated employee”.

The requirement to make the request to an appropriate nominated employee may be challenging if a request for information addresses multiple subjects. It may be more efficient for responses to be coordinated by a single nominated employee.

Similarly, it may be sufficient to state that a CEO can nominate an employee generally or for the purposes of specified types of requests and that Council and Committee Members are provided with an up-to-date list.

Questions

22. Should the default communications agreement allow the CEO to nominate employees generally or for the purposes of any specified requests?
23. Should the minimum number of nominated employees be deleted or are they suitable?
24. Is it necessary to specify that requests must be made to an appropriate nominated employee, or could a nominated employee who receives a request refer and coordinate internally, subject to direction from the CEO?

Local Government Response:
Click or tap here to enter text.

2.3.3. Clause 12 Information that may be requested

Draft Order

Clause 12(1) lists matters that may be the subject of requests for information, clause 12(2) provides examples of information that may be requested by a Mayor or President, while clause 12(3) specifies that the clause does not limit what information may be requested.

WALGA Comment

It appears that this clause simply provides indicative examples of suitable subject matter for requests for information. As discussed above, the right of access to information under section 5.92 requires a link to a statutory function. It is possible that the examples provided in clause 12 could be the subject of a request for information that is relevant to a statutory function as well as a request that is not relevant or is excluded under s.5.92(4). Clause 12(3) confirms that the clause does not limit requests for information. Presumably it also does not expand what may be subject to a request for information, so it is unclear whether it is useful.

Questions

25. Is it useful for the default communications agreement to list matters that may be the subject of requests for information? Do Local Governments have any suggestions for inclusion?
26. Do Local Governments have any comments on the matters listed in clause 12?
27. Do Local Governments have examples of how the matters listed in clause 12 are or are not relevant to Council Member and Committee Member functions under the Act or other written law?

Local Government Response:
Click or tap here to enter text.

2.3.4. Clause 13 Requirements applicable to requests for information

Draft Order

Clause 13 sets out the requirements applicable to a request for information, including relevance to a statutory function (as discussed above), limited in scope and accompanied by supporting information or correspondence.

WALGA Comment

In many circumstances, the nature of information requested by Council or Committee Members is self-evidently related to performance of a function under the Act or other written law, consistent with s.5.92(1). However, some requests for information are not self-evident as being consistent with s.5.92.

Questions

28. Do Local Governments have any comments on these requirements?
29. Should clause 13 include a requirement for a request for information to explain the relevance of the request to the performance of a function under the Act or any written law?

Local Government Response:
Click or tap here to enter text.

2.3.5. Clause 14 Certain information not required to be provided

Draft Order

Clause 14 provides that information is not required to be provided in response to a request for information if:

- the request is not made in accordance with the agreement,
- the information is mentioned in section 5.92(4) of the Act,
- the information is not held by the Local Government, is held by another person or body and cannot be reasonably obtained by the Local Government,
- the CEO decides that preparing or providing the information would divert a substantial and unreasonable portion of the Local Government's resources.

WALGA Comment

The exclusion of information referred to in section 5.92(4) (see cl.14(b)) is discussed above.

Clause 14(c) appears somewhat convoluted. It is not clear if this is intended to require Local Governments to undertake research to identify and obtain information that they do not currently hold. Further, if the information is not held by the Local Government and cannot be reasonably obtained, it is not clear why it is relevant whether the information is held by another person or body.

Questions

30. Should clause 14(c) be simplified to state that information is not required to be provided if it is not held by the Local Government?

Local Government Response:
Click or tap here to enter text.

2.3.6. Clause 15 Disputes

Draft Order

Clause 15 sets out the process for dealing with disputes regarding a final response to a request for information that includes a refusal to provide some or all of the information requested. In the first instance the dispute must be discussed between the Mayor or President, the CEO and the requesting member. If this does not resolve the dispute, the requesting member may refer the dispute to Council for determination. Council's determination is final, and may override a decision by the CEO that the request would divert unreasonable resources.

WALGA Comment

The Draft Order does not appear to contemplate disputes where the Mayor or President is the requesting member.

The Draft Order specifies that Council may override a decision of the CEO under clause 14(d) that a request would divert unreasonable resources. In considering such a dispute, Council should have the benefit of the CEO's advice regarding the impact on the Local Government's functions and budget.

As only clause 14(d) is referenced in this way, it may be that Council does not have the capacity to overturn a refusal on the grounds set out in clause 14(a) – (c).

Questions

31. Should the default communications agreement specify that if the Mayor or President is the requesting member, the deputy Mayor or President should attend the meeting with the CEO in the event of a dispute?
32. Would it be beneficial to have disputes determined by the Inspector rather than Council?
33. Is it appropriate that Council can overturn the CEO decision under clause 14(d)?
34. Are there any other comments on disputes?

Local Government Response:
Click or tap here to enter text.

2.3.7. Clause 16 Mayor/President discuss media enquiry

Draft Order

Clause 16 allows the Mayor or President to discuss a media enquiry with the CEO or an appropriate nominated employee without making a request for information.

WALGA Comment

In many cases, media enquiries are directed to the Administration, and the Administration then contacts the Mayor or President to coordinate a response. Media enquiries that are not provided to the Local Government could be directed to the Mayor or President, but could also be directed to individual Council Members. It is not clear that this clause is necessary to enable these enquiries to be discussed as needed.

Questions

35. Does this clause meet the needs of Local Governments in managing media enquiries?

Local Government Response:
Click or tap here to enter text.

2.3.8. Division 4 Requests for information - processes

Draft Order

Division 4 of the Draft Order sets out the processes for making, acknowledging, discussing and responding to requests for information other than administrative requests.

Clause 18 requires that a request for information must be made to the CEO or an appropriate nominated employee in writing, by email or other electronic means approved by the CEO. Clause 19 requires the CEO to acknowledge the request within 2 working days after the day it is made.

Clause 20 allows the CEO or an appropriate nominated employee to discuss the request with the requesting member, who may request an amendment to the scope of the request in these discussions.

Clause 21 provides the requirements for responding to a request for information. As a starting point, the CEO must ensure the requesting member is given a final response as soon as practicable. Where a request relates to an agenda item, the CEO must use best endeavours to provide a final response before the meeting. In any case, the CEO must ensure that the requesting member is given a final response within 10 working days after the request is made, or notice that the final response cannot be given within that period and estimating when it will be provided. The final response must be in writing. The final response must include reasons for any refusal to provide any of the information requested.

Under clause 22(1), final responses will generally be provided to all Council Members and members of the relevant committee. Clause 22(2) provides exceptions, including where the request for information is one made by the Mayor or President in relation to representing the Local Government, correspondence or arranging a formal meeting or event. Clause 22(2) also allows the CEO and requesting member to agree that the final response is confidential or because of particular circumstances it is appropriate not to provide to all members.

Clause 23 allows the requesting member to discuss the final response with the CEO or an appropriate nominated employee, and may be provided with additional information in these discussions. Clause 24 allows the CEO to arrange a briefing, meeting or discussion with some or all Council or Committee Members in relation to a final response to a request for information.

WALGA Comment

The definition and scope of requests for information are discussed in part 2.1.4 of this discussion paper.

WALGA seeks sector feedback on whether the detailed processes and requirements in Division 4 are suitable for all Local Governments. It is not clear whether it is necessary for a communications agreement to specify that a Council or Committee Member may discuss a request or response with the CEO or appropriate nominated employee, or that the CEO may organise a briefing. In contrast, it may be helpful for a communications agreement to state what will occur if the CEO and requesting member do not agree on whether a response should be provided to all members.

Questions

36. Are there any comments on the processes and requirements in Division 4, including:

- (i) Is it suitable that all requests for information must be made in writing by email or other electronic means approved by the CEO?
- (ii) Is 2 working days an appropriate period for acknowledgement of a request?
- (iii) Does clause 20 provide an appropriate method for discussing and clarifying requests for information?
- (iv) Are the timeframes for response specified in clause 21 a reasonable baseline for all Local Governments?

- (v) Does clause 22(2) provide a suitable method for deciding when a response does not need to be provided to all Council or Committee Members?
- (vi) Should clause 22(2) state what would occur if the CEO and requesting member do not agree on whether a response is confidential or not to be provided to other members?
- (vii) Is clause 23 unnecessary or does it provide a useful approach to discussions of a response?
- (viii) Is clause 24 unnecessary or does it provide a useful approach to informing Council Members and Committee Members?

Local Government Response:
Click or tap here to enter text.

2.3.9. Division 5 Administrative requests - processes

Draft Order

Division 5 of the Draft Order sets out the requirements for making and responding to administrative requests.

WALGA Comment

The definition of “administrative matter” is discussed above.

WALGA seeks sector feedback on whether the processes and requirements are suitable for all Local Governments.

Questions

- 37. Is it suitable that administrative requests may be made verbally or in writing?
- 38. Does clause 28 provide reasonable requirements for a response?

Local Government Response:
Click or tap here to enter text.



Communications Agreement Consultation Paper

Local Government Reforms

Background

The *Local Government Amendment Act 2023* (2023 Amendment Act) was passed by Parliament in May 2023 and made a series of amendments to the *Local Government Act 1995* (the Act).

The 2023 Amendment Act implements several key reforms, including those relating to local government elections, as well as some changes which are yet to commence. These include the requirement for a communications agreement between the council and the administration of a local government.

To implement these reforms, the Western Australian (WA) Government has prepared the draft Local Government Regulations Amendment Regulations 2025 and the draft Local Government (Default Communications Agreement) Order 2025.

These proposed draft regulations and the draft order are published on the Department of Local Government, Sport and Cultural Industries (DLGSC) website and are available for public comment until **Friday 22 August 2025**. This consultation paper sets out the aims of these reforms and the proposed legislative requirements.

DLGSC invites local governments, council members, CEOs, local government employees and members of the community to consider the proposed regulations and provide feedback. The feedback received will inform the finalisation of draft regulations and the draft order and the implementation of these changes.

Submissions can be made to DLGSC's Act Review team by:

1. email to actreview@dlgsc.wa.gov.au
2. post to:
DLGSC Act Review
PO Box 8349
PERTH BUSINESS CENTRE WA 6849

Your say and your privacy

Submissions will be treated as public documents unless explicitly requested otherwise.

If you do not consent to your submission being treated as a public document, you should mark it as confidential, or specifically identify the confidential information, and include an explanation.

Please note, even if your submission is treated as confidential by DLGSC, it may still be disclosed in accordance with the requirements of the *Freedom of Information Act 1995* (WA) or any other applicable written law.

DLGSC reserves the right to redact any content that could be regarded as racially vilifying, derogatory or defamatory to an individual or an organisation.

Establishing regulations for communications agreements

The communications agreement is intended to function as a fundamental governance instrument within each local government to set out minimum expectations for formal communications between council members and employees of the local government.

Communications agreements currently exist between each Minister of the WA Government and the agencies that support them. These agreements set out who Ministers and their staff may contact within an agency, what they may request, how they can expect their request to be dealt with and when they can expect a response.

In a local government context, new sections 5.92A – 5.92C inserted by the 2023 Amendment Act provide that:

- each local government must have a communications agreement which deals with the matters required by the Act and regulations
- a local government may adopt a communications agreement by the council and the CEO **both agreeing** to its terms
- if a local government does not adopt or is unable to adopt a communications agreement, the default communications agreement set out in a ministerial order applies.

The draft Local Government Regulations Amendment Regulations 2025 seek to address minimum requirements for and enforcement of communications agreements.

Administration Regulations (amending regulations 3 to 8)

Amending regulations 3 to 8 set out a series of amendments to the Local Government (Administration) Regulations 1996 to deal with communications agreements.

Amending regulation 4 inserts a definition of communications agreements into the regulations.

Amending regulation 5 clarifies that the regulations regarding the employee code of conduct apply to employees of the local government, not contractors.

Amending regulation 6 requires the employee code of conduct to require a local government employee to comply with the communications agreement.

Amending regulation 7 inserts new regulations 28C and 28D.

Regulation 28C provides that in addition to the matters set out in the to be proclaimed section 5.92A of the Act, a communications agreement needs to set out the circumstances in which correspondence sent by the Mayor or President on behalf of the local government must be provided to all council members by the CEO.

Regulation 28D provides that there must be certain minimum content in a communications agreement adopted by a local government and its CEO.

Subregulation (1) provides definitions of an administrative matter and a request for information.

Subregulation (2) provides that a communications agreement must address:

- how council members and committee members can make requests for information
- the time within which a response to a request for information must be given
- the way in which information must be provided in response to a request for information
- a dispute resolution process
- which local government employees, council members and committee members may communicate or have dealings with relating to requests for information.

Subregulation (3) clarifies that the communications agreement does not apply to:

- deliberations at a council or committee meeting
- the process that needs to be undertaken for the recruitment, performance review or employment termination of the CEO.

This recognises that a Mayor or President and duly authorised council members may need to communicate with employees or contractors of the local government other than through the CEO to facilitate the recruitment, performance review or termination process.

Subregulation (4) provides that a communications agreement must address:

- how council members and committee members can make request for administrative assistance
- the time within which a response to a request for administrative assistance must be given
- the way in which information must be provided in response to a request for administrative assistance
- which local government employees, council members and committee members may communicate or have dealings with relating to administrative matters.

Subregulation (5) provides for circumstances where commissioners are administering the local government. This regulation provides that the commissioner may request information or assistance in the manner determined by the commissioner from any local government employee and that, if requested, it must be provided to the commissioner as soon as practicable. Where there is a dispute, it is resolved by the commissioner (or the chair commissioner if there is more than one commissioner).

This reflects that the circumstances that require the appointment of commissioners are unique, and as a result a commissioner should typically not be constrained by a communications agreement when undertaking the process required to restore good government to a local government district.

Regulation 8 provides for the default communications agreement ministerial order to be made prior to 19 October 2025.

Model code of conduct (amending regulations 9 & 10)

To ensure council and committee members comply with the communications agreement, it is proposed that contraventions of the agreement be dealt with under the code of conduct for council members, committee members and candidates.

Amending regulation 10(1) provides that a contravention of section 5.92(3) of the Act, which states that a council member or committee member must comply with the communications agreement, will be a behavioural breach. This means that the breach is dealt with internally by the local government, rather than through the Local Government Standards Panel process. Circumstances where a council member involves themselves in the administration of the local government without authority, or where a council member seeks to direct a local government employee, will remain a rule of conduct breach.

Amending 10(2)-(3) makes an amendment to clause 20 of the model code of conduct. Clause 20 currently provides that a council member or candidate cannot direct a local government employee. This amendment clarifies that the rule of conduct against directing a local government employee does not apply where the council member is acting consistently with the communications agreement in seeking information or administrative assistance.

Default Communications Agreement Order

The 2023 Amendment Act inserted new section 5.92B, which provides for the Minister for Local Government, by order, to set out a form of default communications agreement. This will be considered the communications agreement of the local government at any time that the local government has not adopted a communications agreement of its own or the agreement has expired.

A local government's communications agreement will expire at the end of the local government's caretaker period following an ordinary election, or otherwise at the end of the employment of the CEO who agreed to that communications agreement.

It is important to note the range of circumstances where a local government will fall onto this default agreement. If unable to form an agreement of their own, a local government will be bound by this default agreement. If local governments and CEOs wish to alter something contained in the default agreement, they will need to reach an agreement on an alternative communications agreement.

The proposed default communications agreement is contained in Schedule 1 of the draft Local Government (Default Communications Agreement) Order 2025.

Preliminary provisions (Division 1 of the draft order)

The preliminary components of the agreement include definition and application clauses which address how the agreement is to be interpreted and applied.

The definition of an 'administrative matter' is important in that it clarifies what is considered an administrative matter for a council members' potential request.

Clause 3 (Application) provides that this agreement does not apply to:

- deliberations at a council or committee meeting (which to be dealt with by standardised meeting procedures)
- the process of CEO recruitment, performance reviews or termination of employment, in accordance with the CEO employment standards of the local government.

This covers practical situations, such as the Mayor or President needing to engage closely with the local government's human resources function and consultants in relation to certain instances of managing the employment of the CEO.

General provisions (Division 2 of the draft order)

Clauses 4 to 7 provide a series of general provisions.

Clause 4 addresses the general principles of the agreement:

- That the CEO supports council and committee members to fulfill their functions, including by providing information and administrative assistance that allows them to do so, and ensuring that employees communicate with council members in accordance with the agreement.
- That the council and committee members conduct themselves in accordance with the agreement to ensure the orderly running of the local government.

Clause 5 provides that, in general, all council members should receive a copy of formal correspondence sent by the Mayor or President on behalf of the local government. This reflects the Mayor or President's role of as a spokesperson of the local government, consistent with the decisions of the council. In exceptional circumstances the Mayor or President can decide it is not appropriate to provide such correspondence to all council members. If this is done where exceptional circumstances do not exist, it may constitute a breach of the agreement by the Mayor or President.

Clause 6 clarifies that requests for information or administrative should not be made during social or incidental dealings with employees or contractors, as these interactions are not an appropriate time to seek information.

Clause 7 clarifies that this agreement does not prevent social or incidental dealings or communications between council members and employees.

Clause 8 provides for the nomination of employees by the CEO, which is an important aspect of this agreement as it provides for who within the local government council members may speak with. This is similar to the approved contacts list used for WA Government communications agreements between Ministers and their agency(s).

These employees should be the most relevant employees for the council members to appropriately interact with, such as a local government's governance team, their directors (or equivalents), the executive assistant to the CEO, the communications manager or similar roles.

The clause specifies the number of employees to be nominated for each class of local government, reflecting the size of those local governments. It further clarifies that a CEO may specify that the employee is nominated for particular types of enquiries, such as nominating a communications manager for media enquiries. The CEO is required to maintain an up to date register for council and committee members of these employees and what they are able to be contacted for.

Clause 9 makes clear that the CEO determines who responds to a request for information.

Clause 10 further clarifies that nothing in this agreement requires a CEO or any other employee to respond to a request outside of office hours.

Requests for information generally (Division 3 of the draft order)

Clauses 11 to 16 deal with general requirements that apply to all requests for information.

Clause 11 provides for council and committee members to make requests for information.

Clause 12 sets out the types of information a member may request and the types of additional information a Mayor or President may request from the local government; however, this clause does not limit what information may be sought.

Clause 13 addresses certain things a council member must provide to assist the local government to respond to the request. This includes an appropriate scope, or a copy of correspondence received by the council member where they are seeking advice that relates to the correspondence.

Clause 14 deals with the circumstances where information does not need to be provided to a member, being:

- where the agreement has not been followed
- if the council member is not entitled to that information
- if the information is not held by the local government and unable to be reasonably obtained
- if in the CEO's view, preparing or providing the information would require substantial diversion of the local government's resources.

Clause 15 deals with disputes regarding the provision of information. This provision provides that a council member who is unhappy with a refusal of information may dispute the matter. Initially this should be sought to be resolved at a meeting between the council member, Mayor or President and CEO. If this does not resolve the matter, the council member should refer the matter to the council to resolve whether the information should be provided or not.

Clause 16 clarifies that the Mayor or President may discuss a media enquiry with the CEO or an appropriate nominated employee without making a request for information. This reflects that media enquiries often require urgent responses that are best dealt with promptly.

Responding to requests for information (Division 4 of the draft order)

Clause 17 to 24 deal with responding to requests for information that do not relate to administrative assistance.

Clause 17 provides that this division does not relate to an administrative request for information.

Clause 18 provides that a request for information is to be made to the CEO or an appropriate nominated employee in writing by email or such other electronic means approved by the CEO (such as a portal or similar).

Clause 19 requires the CEO to ensure that a request is acknowledged in writing within 2 working days of the request being made. This does not require the CEO to personally acknowledge the request, just ensure that a mechanism is established for their acknowledgement.

Clause 20 provides that for the purpose of responding to a request for information the CEO or other appropriate employee can discuss the request with the member for the purpose of clarifying the scope or subject of the request and enabling the request to be considered amended as a result of those discussions.

Clause 21 deals with the provision of a response to a request by providing:

- The request must be dealt with as soon as practicable.
- If a request relates to a matter on the agenda of an upcoming council or committee meeting, best endeavours are made to provide the response before that meeting.
- Requests are dealt with within 10 working days by either providing a final response or providing notice of when the final response will be given.
- Final responses should be in writing and include any advice or information relating to the request.
- If the final response is to refuse or partially refuse the request, the reasons for the refusal are given to the council member.

Clause 22 provides that a response to a request for information should generally be provided to all council members and relevant committee members, ensuring all members receive the same information. However, there are proposed exceptions to this where:

- The request is for advice on correspondence received by an individual council member. In these cases, the advice should only be given to the member or members who received the correspondence.
- The request relates to matters that only the Mayor or President can request; in which case those replies should only be given to the Mayor or President.
- The council member and the CEO agree that the matter should be treated confidentially because it is appropriate in the particular circumstances.

Clause 23 provides that the member may discuss the response to their request with the CEO or an appropriate nominated employee in order to clarify or address queries with the response.

Clause 24 provides that the CEO may arrange for a briefing, meeting or other discussion for members on the particular information requested. Members may be provided with information through these avenues, including members being able to seek further information following a briefing, meeting or other discussion.

Responding to administrative requests (Division 5 of the draft order)

Clause 25 to 28 deal with responding to administrative requests.

Clause 25 provides that administrative requests encompass an administrative request for information or a request for administrative assistance.

Clause 26 provides that a member may request administrative assistance regarding an administrative matter.

Clause 27 provides that these requests are:

- To be made to the CEO or the appropriate nominated employee.
- These requests may be made verbally, but the CEO or employee can refuse to deal with the request unless it is in writing.
- If a request is made in writing it must be made via email or other electronic means approved by the CEO (such as a portal).

Clause 28 deals with the provision of a response to an administrative request by providing:

- The request must be dealt with as soon as practicable.
- Requests are dealt with within 10 working days by either providing a final response or providing notice of when the final response will be given.
- Final responses to an administrative request may be verbally or in writing.

Commissioners (Division 6 of the draft order)

Clauses 29 and 30 deal with this agreement in relation to a commissioner appointed to administer a local government.

Clause 29 provides that the agreement applies to a commissioner as if the commissioner were the council and the Mayor or President.

Clause 30 provides that the commissioner:

- may request information from any local government employee for provision to the commissioner as soon as practicable
- where there is a dispute, it is to be resolved by the commissioner or the chair commissioner (if there is more than one commissioner).

This reflects that the circumstances that require the appointment of commissioners are unique, and as a result a commissioner should typically not be constrained by a communications agreement when undertaking the process required to restore good government to a local government district.

Department of Local Government,
Sport and Cultural Industries
PO BOX 8349
Perth Business Centre WA 6849
Email: actreview@dlgsc.wa.gov.au
Website: www.dlgsc.wa.gov.au

Western Australia

Local Government (Default Communications Agreement) Order 2025

Contents

1.	Citation	1
2.	Commencement	1
3.	Default communications agreement	1
Schedule 1 — Default communications agreement		
Division 1 — Preliminary provisions		
1.	Introduction	2
2.	Terms used	2
3.	Application	4
Division 2 — General provisions		
4.	General principles	5
5.	Correspondence sent by mayor or president on behalf of local government	5
6.	Requests must not be made during social or incidental dealing or communication	6
7.	Incidental or social interactions permitted	6
8.	Nominated employees	6
9.	CEO may direct who responds	7
10.	No response required out of hours	7
Division 3 — Requests for information generally		
11.	Council member or committee member may make request for information	7
12.	Information that may be requested	7
13.	Requirements applicable to requests for information	8
14.	Certain information not required to be provided	9

Contents

15.	Disputes regarding final response to request for information	9
16.	Mayor or president may discuss media enquiry without making request for information	10
	Division 4 — Requests for information other than administrative requests for information	
17.	Application	10
18.	Making a request for information	10
19.	Receipt of request must be acknowledged	10
20.	Request may be discussed and amended	11
21.	Responding to a request for information	11
22.	When final response must be provided to other members	12
23.	Requesting member may discuss final response	12
24.	CEO may arrange for briefing, meeting or discussion in relation to final response	12
	Division 5 — Administrative requests for information and requests for administrative assistance	
25.	Term used: administrative request	13
26.	Council member or committee member may request assistance regarding administrative matter	13
27.	Making an administrative request	13
28.	Responding to an administrative request	14
	Division 6 — Provision in relation to commissioner	
29.	Application of agreement to commissioner	14
30.	Requests for information by commissioner	14

Local Government Act 1995

Local Government (Default Communications Agreement) Order 2025

Made by the Minister under section 5.92B of the Act.

1. Citation

This order is the *Local Government (Default Communications Agreement) Order 2025*.

2. Commencement

This order comes into operation on 19 October 2025.

3. Default communications agreement

For the purposes of section 5.92B(1) of the Act, the form of communications agreement is set out in Schedule 1.

Note for this clause:

Under section 5.92B(2) of the Act, for the purposes of section 5.92A of the Act, the form of communications agreement set out in Schedule 1 is taken to be a local government's communications agreement at any time when the local government does not have a communications agreement of its own under section 5.92C of the Act.

Schedule 1 — Default communications agreement

[cl. 3]

Division 1 — Preliminary provisions

1. Introduction

For the purposes of section 5.92A of the *Local Government Act 1995* (the *Act*), this is the local government's communications agreement between the council of the local government (the *council*) and the chief executive officer of the local government (the *CEO*).

2. Terms used

(1) In this agreement —

Act has the meaning given in clause 1;

administrative matter, in relation to a council member or committee member, means the following —

- (a) the scheduling of council meetings or committee meetings;
- (b) the council member's or committee member's compliance obligations under the Act, including in relation to disclosure of financial interests and gifts;
- (c) information technology support for the council member or committee member;
- (d) arrangements for the council member or committee member to attend training or a conference;
- (e) event invitations received by the council member or committee member;
- (f) the council member's or committee member's entitlement to a fee, allowance, reimbursement or superannuation contribution payment under the Act;
- (g) any other matter of an administrative nature;

administrative request has the meaning given in clause 25;

administrative request for information means a request for information that relates only to an administrative matter;

- (a) the standards adopted by the local government under section 5.39B of the Act; or
- (b) if the local government has not adopted standards under section 5.39B of the Act — the standards taken under section 5.39B(5) of the Act to be the local government's adopted standards;

- (a) in relation to a request for information — an employee nominated under clause 8(1) and (3) in relation to —
 - (i) all requests for information; or
 - (ii) a type of request for information that includes the request for information;
- (b) in relation to a media enquiry to be discussed under clause 16(1) — an employee nominated under clause 8(1) and (4)(a) in relation to —
 - (i) all media enquiries; or
 - (ii) a type of media enquiry that includes the media enquiry;
- (c) in relation to a request for administrative assistance — an employee nominated under clause 8(1) and (4)(b) in relation to —
 - (i) all requests for administrative assistance; or
 - (ii) a type of request for administrative assistance that includes the request for administrative assistance;

class 3 local government has the meaning given in the *Local Government (Constitution) Regulations 1998* regulations 2A(c) and 2B(4);

Local Government (Default Communications Agreement) Order 2025**Schedule 1** Default communications agreement**Division 1** Preliminary provisions**cl. 3**

class 4 local government has the meaning given in the *Local Government (Constitution) Regulations 1998* regulations 2A(d) and 2B(5);

committee means a committee of the council;

council has the meaning given in clause 1;

employee means an employee of the local government;

mayor or president includes a councillor performing the functions of the mayor or president under Part 5 Division 3 of the Act;

request for administrative assistance has the meaning given in clause 26;

request for information has the meaning given in clause 11;

requesting member, in relation to a request for information or a request for administrative assistance, means the council member or committee member who made the request;

working day means a day other than —

- (a) a Saturday or a Sunday; or
 - (b) a public holiday throughout the State; or
 - (c) a public holiday in an area that is or includes the district or any part of the district.
- (2) If any other term used in this agreement is given a meaning in section 1.4 of the Act or the *Interpretation Act 1984* section 5, it has the same meaning in this agreement.
- (3) A reference in this agreement to a council member or committee member performing a function under a written law other than the Act does not include a reference to the council member or committee member performing a function in a capacity other than that of council member or committee member under the Act.

3. Application

- (1) This agreement applies to a person who is a council member, committee member or employee when acting in their capacity as such.
- (2) Despite subclause (1), this agreement does not apply to anything that a council member, committee member or employee does as part of —
 - (a) the deliberations at a council or committee meeting; or

- (b) recruiting, reviewing the performance of or terminating the employment of the CEO in accordance with the adopted standards.

Division 2 — General provisions

4. General principles

The council and the CEO agree to the following general principles —

- (a) the CEO will support council members and committee members to perform their functions under the Act and any other written law;
- (b) without limiting paragraph (a), the CEO will ensure that —
 - (i) requests for information and requests for administrative assistance made by council members and committee members are responded to in accordance with this agreement; and
 - (ii) employees deal and communicate with council members and committee members in accordance with this agreement;
- (c) council members and committee members will ensure that —
 - (i) their dealings and communications with employees are in accordance with this agreement; and
 - (ii) their requests for information and requests for administrative assistance are made in accordance with this agreement; and
 - (iii) they only request information that is relevant to their functions under the Act or any other written law.

5. Correspondence sent by mayor or president on behalf of local government

- (1) Correspondence sent by the mayor or president on behalf of the local government must be provided to all council members by the CEO.
- (2) Subclause (1) does not apply to correspondence if the mayor or president is satisfied that, because of particular circumstances, it is appropriate not to provide the correspondence to all council members.

Local Government (Default Communications Agreement) Order 2025**Schedule 1** Default communications agreement**Division 2** General provisions**cl. 6****6. Requests must not be made during social or incidental dealing or communication**

A council member or committee member must not make a request for information or a request for administrative assistance during a social or incidental dealing or communication with an employee.

7. Incidental or social interactions permitted

Subject to clause 6, nothing in this agreement prohibits social or incidental dealings or communications between —

- (a) a council member or committee member; and
- (b) an employee.

8. Nominated employees

- (1) The CEO may nominate employees for the purposes of this agreement.
- (2) The CEO must nominate at least the following number of employees under subclause (1) —
 - (a) if the local government is a class 1 local government — 4 employees;
 - (b) if the local government is a class 2 local government — 3 employees;
 - (c) if the local government is a class 3 local government — 2 employees;
 - (d) if the local government is a class 4 local government — 1 employee.
- (3) An employee nominated under subclause (1) must be nominated in relation to —
 - (a) all requests for information; or
 - (b) a type of request for information.
- (4) An employee nominated under subclause (1) may be nominated in relation to either or both of the following —
 - (a) all media enquiries or a type of media enquiry;
 - (b) all requests for administrative assistance or a type of request for administrative assistance.

- (5) The CEO must ensure that —
- (a) an up-to-date register of employees nominated under subclause (1) is available to council members and committee members; and
 - (b) the register specifies, for each employee nominated under subclause (1), the matters in relation to which the employee is nominated under subclauses (3) and (4).

9. CEO may direct who responds

Despite anything else in this agreement, the CEO may direct which employee is to respond to a particular request for information or request for administrative assistance.

10. No response required out of hours

Nothing in this agreement requires the CEO or another employee to respond to a request for information or a request for administrative assistance outside of office hours.

Division 3 — Requests for information generally

11. Council member or committee member may make request for information

A council member or committee member may make a request (a *request for information*) for —

- (a) access to information held by the local government under section 5.92 of the Act or otherwise; or
- (b) other information.

12. Information that may be requested

- (1) A request for information may be for advice or other information regarding any of the following —
- (a) a service, project or initiative being delivered by the local government;
 - (b) how the local government usually manages a particular matter, issue, service or query;

Local Government (Default Communications Agreement) Order 2025**Schedule 1** Default communications agreement**Division 3** Requests for information generally**cl. 13**

- (c) budgeting or financial information, including details of the costs of any service, project or initiative delivered or proposed to be delivered by the local government;
 - (d) an issue or situation of broad public concern or interest within the district;
 - (e) preparing a motion to council or a committee;
 - (f) correspondence received by the council member or committee member;
 - (g) an administrative matter.
- (2) The mayor or president may make a request for information for advice or other information regarding any of the following —
- (a) publicly representing the local government at a media appearance or other event (including advice or other information in the form of a briefing or speaking notes);
 - (b) correspondence to be sent by the mayor or president;
 - (c) arranging a formal meeting or an official event.
- (3) This clause does not limit what information may be the subject of a request for information.

13. Requirements applicable to requests for information

- (1) The information the subject of a request for information must be relevant to the functions of the requesting member under the Act or another written law.
- (2) A request for information must be —
 - (a) limited in scope to the specific information that the council member or committee member requires; and
 - (b) accompanied by any supporting information that may assist the local government to respond to the request.
- (3) A request for information regarding correspondence received by the council member or committee member must include a copy of the correspondence.

14. Certain information not required to be provided

Nothing in this agreement requires information to be provided to a council member or committee member in response to a request for information if —

- (a) the request for information is not made in accordance with this agreement; or
 - (b) the information is information mentioned in section 5.92(4) of the Act; or
 - (c) the information —
 - (i) is not held by the local government; and
 - (ii) is held by a person or body other than the local government; and
 - (iii) cannot reasonably be obtained by the local government;
- or
- (d) the CEO decides that preparing or providing the information would divert a substantial and unreasonable portion of the local government's resources away from its other functions.

15. Disputes regarding final response to request for information

- (1) If the final response to a request for information includes a refusal to provide some or all of the information the subject of the request, the requesting member may notify the CEO in writing that there is a dispute regarding the final response.
- (2) A dispute regarding the final response to a request for information must be discussed at a meeting between the mayor or president, the CEO and the requesting member.
- (3) If the dispute is not resolved at the meeting —
 - (a) the requesting member may refer the dispute to the council; and
 - (b) the council may determine the dispute.

Local Government (Default Communications Agreement) Order 2025**Schedule 1** Default communications agreement**Division 4** Requests for information other than administrative requests for information**cl. 16**

- (4) The council's determination of the dispute —
 - (a) may override a decision made by the CEO under clause 14(d); and
 - (b) is final.

16. Mayor or president may discuss media enquiry without making request for information

- (1) The mayor or president may discuss a media enquiry with the CEO or an appropriate nominated employee, either verbally or in writing, without making a request for information.
- (2) Subclause (1) does not prevent the mayor or president from making a request for information in relation to a media enquiry.

Division 4 — Requests for information other than administrative requests for information**17. Application**

This Division does not apply to or in relation to an administrative request for information.

18. Making a request for information

- (1) A request for information must be made to the CEO or an appropriate nominated employee.
- (2) A request for information must be made in writing by —
 - (a) email; or
 - (b) other electronic means approved by the CEO.

19. Receipt of request must be acknowledged

The CEO must ensure that receipt of a request for information is acknowledged in writing within 2 working days after the day on which the request is made.

20. Request may be discussed and amended

For the purposes of responding to a request for information, the CEO or an appropriate nominated employee may do either or both of the following —

- (a) discuss the request for information with the requesting member, including for the purpose of clarifying the scope of the information the subject of the request;
- (b) if the requesting member requests an amendment to the scope of the information the subject of the request for information — deal with the request for information as if it were so amended.

21. Responding to a request for information

- (1) The CEO must ensure that the requesting member is given a final response to their request for information as soon as practicable.
- (2) If a request for information relates to a matter included in the agenda for an upcoming council or committee meeting, the CEO must make best endeavours to ensure that the requesting member is given a final response to the request before the meeting.
- (3) Without limiting subclause (1) or (2), the CEO must ensure that, within 10 working days after the day on which a request for information is made, the requesting member is given —
 - (a) a final response to the request; or
 - (b) notice that a final response cannot be given within that period and an estimate as to when a final response will be given.
- (4) The final response to a request for information must —
 - (a) be in writing; and
 - (b) include any advice or other information provided in response to the request for information.
- (5) If the final response includes a refusal to provide some or all of the information the subject of the request for information, the response must set out the reasons for that refusal.

Local Government (Default Communications Agreement) Order 2025**Schedule 1** Default communications agreement**Division 4** Requests for information other than administrative requests for information**cl. 22**

22. When final response must be provided to other members

- (1) A copy of the final response to a request for information given to the requesting member must be provided to —
 - (a) all council members; and
 - (b) if the final response is relevant to the work of a committee — any members of the committee who are not council members.
- (2) Subclause (1) does not apply if —
 - (a) the request for information is a request for advice regarding correspondence and the final response is provided to all council members and committee members who received the correspondence; or
 - (b) the request for information is for advice or other information regarding any of the matters mentioned in clause 12(2); or
 - (c) the requesting member and the CEO agree that —
 - (i) the final response is confidential; or
 - (ii) because of particular circumstances, it is appropriate not to provide the final response to all council members and relevant committee members under subclause (1).

23. Requesting member may discuss final response

- (1) The requesting member may discuss the final response to their request for information with the CEO or an appropriate nominated employee, either verbally or in writing.
- (2) During a discussion under subclause (1), the requesting member may be provided with additional information for the purpose of clarifying, or addressing queries in relation to, the final response.

24. CEO may arrange for briefing, meeting or discussion in relation to final response

- (1) The CEO may arrange for some or all council members and committee members to attend a briefing, meeting or other discussion in relation to a final response to a request for information.

- (2) During a briefing, meeting or other discussion arranged under subclause (1), council members and committee members may be provided with additional information for the purpose of clarifying, or addressing queries in relation to, the final response.

Division 5 — Administrative requests for information and requests for administrative assistance

25. Term used: administrative request

In this Division —

administrative request means a request that is either or both of the following —

- (a) an administrative request for information;
- (b) a request for administrative assistance.

26. Council member or committee member may request assistance regarding administrative matter

A council member or committee member may make a request (a *request for administrative assistance*) for assistance regarding an administrative matter.

27. Making an administrative request

- (1) An administrative request must be made to the CEO or an appropriate nominated employee.
- (2) Subject to subclause (3), an administrative request may be made verbally or in writing.
- (3) If an administrative request is made verbally, the CEO or an appropriate nominated employee may refuse to deal with the request unless it is made in writing.
- (4) An administrative request that is in writing must be made by —
 - (a) email; or
 - (b) other electronic means approved by the CEO.

Local Government (Default Communications Agreement) Order 2025**Schedule 1** Default communications agreement**Division 6** Provision in relation to commissioner**cl. 28****28. Responding to an administrative request**

- (1) The CEO must ensure that the requesting member is given a final response to their administrative request as soon as practicable.
- (2) Without limiting subclause (1), the CEO must ensure that, within 10 working days after the day on which an administrative request is made, the requesting member is given —
 - (a) a final response to the request; or
 - (b) notice that a final response cannot be given within that period and an estimate as to when the response will be given.
- (3) A final response to an administrative request may be given verbally or in writing.

Division 6 — Provision in relation to commissioner**29. Application of agreement to commissioner**

This agreement applies to a commissioner of the local government as if the commissioner were the council and the mayor or president.

30. Requests for information by commissioner

- (1) Despite clause 29, a commissioner of the local government may make a request for information or a request for administrative assistance to the CEO or another employee in the manner determined by the commissioner.
- (2) The CEO must ensure that the commissioner is given a final response to the request made under subclause (1) —
 - (a) as soon as practicable; and
 - (b) in the manner requested by the commissioner (which may include in writing or in a briefing).
- (3) A dispute regarding a request made under subclause (1) must be determined by —
 - (a) if there are joint commissioners and 1 of them is appointed to be the chairperson — the chairperson; or
 - (b) otherwise — the commissioner who made the request.

-
- (4) The chairperson's or commissioner's determination of the dispute —
- (a) may override a decision made by the CEO under clause 14(d); and
 - (b) is final.

Minister for Local Government