SHIRE OF CARNARVON

SCHEDULES

ORDINARY COUNCIL MEETING

TUESDAY 25 JANUARY 2022

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Shire of
CARNARVON
catch a taste of the great life

Theme 1: Early Intervention, Effective Regulation and Stronger Penalties

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
1.1 Early Intervention Powers		

• The Act provides the means to regulate the conduct of local government staff and council members and sets out powers to scrutinise the affairs of local government. The Act provides certain limited powers to:
  ○ Suspend or dismiss councils
  ○ Appoint Commissioners
  ○ Suspend or, order remedial action (such as training) for individual councillors.
• The Act also provides the Director General with the power to:
  ○ Conduct Authorised Inquiries
  ○ Refer allegations of serious or recurrent breaches to the State Administrative Tribunal
  ○ Commence prosecution for an offence under the Act.
• Authorised Inquiries are a costly and a relatively slow response to significant issues. Authorised Inquiries are currently the only significant tool for addressing significant issues within a local government.
• The Panel Report, City of Perth Inquiry, and the Select Committee Report made various recommendations related to the establishment of a specific office for local government oversight.
	• It is proposed to establish a Chief Inspector of Local Government (the **Inspector**), supported by an Office of the Local Government Inspector (the **Inspectorate**).
	• The Inspector would receive minor and serious complaints about elected members.
	• The Inspector would oversee complaints relating to local government CEOs.
	• Local Governments would still be responsible for dealing with minor behavioural complaints.
	• The Inspector would have powers of a standing inquiry, able to investigate and intervene in any local government where potential issues are identified.
	• The Inspector would have the authority to assess, triage, refer, investigate, or close complaints, having regard to various public interest criteria – considering laws such as the *Corruption, Crime and Misconduct Act 2003*, the *Occupational Safety and Health Act 1984*, the *Building Act 2011*, and other legislation.
	• The Inspector would have powers to implement minor penalties for less serious breaches of the Act, with an appeal mechanism.
	• The Inspector would also have the power to order a local government to address non-compliance with the Act or Regulations.
	• The Inspector would be supported by a panel of **Local Government Monitors** (see item 1.2).
	• The existing Local Government Standards Panel would be replaced with a new **Conduct Panel** (see item 1.3).
		Supported.
		
		Will assist to improve local government CEO and elected member conduct using an independent, external body.
		
		Would like the role to include advisory service for Mayors/Shire Presidents, Councillors and CEOs to seek independent advice on whether a matter warrants reporting.

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	• **Penalties** for breaches to the Local Government Act and Regulations will be reviewed and are proposed to be generally strengthened (see item 1.4). • These reforms would be supported by new powers to more quickly resolve issues within local government (see items 1.5 and 1.6).	
1.2 Local Government Monitors		

• There are currently no legislative powers for the provision of monitors/ temporary advisors.
• The DLGSC provides support and advice to local governments, however there is no existing mechanism for pre-qualified, specialised assistance to manage complex cases.
	• A panel of **Local Government Monitors** would be established.
	• Monitors could be appointed by the Inspector to go into a local government and try to resolve problems.
	• The purpose of Monitors would be to proactively fix problems, rather than to identify blame or collect evidence.
	• Monitors would be qualified specialists, such as:
	  ○ Experienced and respected former Mayors, Presidents, and CEOs - to act as mentors and facilitators
	  ○ Dispute resolution experts - to address the breakdown of professional working relationships
	  ○ Certified Practicing Accountants and other financial specialists - to assist with financial management and reporting issues
	  ○ Governance specialists and lawyers - to assist councils resolve legal issues
	  ○ HR and procurement experts - to help with processes like recruiting a CEO or undertaking a major land transaction.
	• Only the Inspector would have the power to appoint Monitors.
	• Local governments would be able to make requests to the Inspector to appoint Monitors for a specific purpose.
		Supported.
		Will this be a fee for service model, if so, smaller local governments may not have capacity to pay. Monitors should be able to facilitate sharing of information.

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	Monitor Case Study 1 – Financial Management The Inspector receives information that a local government is not collecting rates correctly under the *Local Government Act 1995*. Upon initial review, the Inspector identifies that there may be a problem. The Inspector appoints a Monitor who specialises in financial management in local government. The Monitor visits the local government and identifies that the system used to manage rates is not correctly issuing rates notices. The Monitor works with the local government to rectify the error, and issue corrections to impacted ratepayers. **Monitor Case Study 2 – Dispute Resolution** The Inspector receives a complaint from one councillor that another councillor is repeatedly publishing derogatory personal attacks against another councillor on social media, and that the issue has not been able to be resolved at the local government level. The Inspector identifies that there has been a relationship breakdown between the two councillors due to a disagreement on council. The Inspector appoints a Monitor to host mediation sessions between the councillors. The Monitor works with the councillors to address the dispute. Through regular meetings, the councillors agree to a working relationship based on the council's code of conduct. After the mediation, the Monitor occasionally makes contact with both councillors to ensure there is a cordial working relationship between the councillors.	
1.3 Conduct Panel		
• The Local Government Standards Panel was established in 2007 to resolve minor breach complaints relatively quickly and provide the sector with guidance and	• The Standards Panel is proposed to be replaced with a new Local Government **Conduct Panel**.	**Supported.**

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
benchmarks about acceptable standards of behaviour. • Currently, the Panel makes findings about alleged breaches based on written submissions. • The City of Perth Inquiry report made various recommendations that functions of the Local Government Standards Panel be reformed.	• The Conduct Panel would be comprised of suitably qualified and experienced professionals. Sitting councillors will not be eligible to serve on the Conduct Panel. • The Inspector would provide evidence to the Conduct Panel for adjudication. • The Conduct Panel would have powers to impose stronger penalties – potentially including being able to suspend councillors for up to three months, with an appeal mechanism. • For very serious or repeated breaches of the Local Government Act, the Conduct Panel would have the power to recommend prosecution through the courts. • Any person who is subject to a complaint before the Conduct Panel would have the right to address the Conduct Panel before the Panel makes a decision.	
1.4 Review of Penalties		
• There are currently limited penalties in the Act for certain types of non-compliance with the Local Government Act.	• Penalties for breaching the Local Government Act are proposed to be strengthened. • It is proposed that the suspension of councillors (for up to three months) is established as the main penalty where a councillor breaches the Local Government Act or Regulations on more than one occasion. • Councillors who are disqualified would not be eligible for sitting fees or allowances. They will also not be able to attend meetings, or use their official office (such as their title or council email address). • It is proposed that a councillor who is suspended multiple times may become disqualified from office.	**Generally supported but need to see more detail on how disqualification could be used**. Define 'multiple' and 'may'.

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	• Councillors who do not complete mandatory training within a certain timeframe will also not be able to receive sitting fees or allowances.	
1.5 Rapid Red Card Resolutions		

• Currently, local governments have different local laws and standing orders that govern the way meetings run. Presiding members (Mayors and Presidents) are reliant on the powers provided in the local government standing orders local laws.
• Differences between local governments is a source of confusion about the powers that presiding members have to deal with disruptive behaviours at council meetings.
• Disruptive behaviour at council meetings is a very common cause of complaints. Having the Presiding Member be able to deal with these problems should more quickly resolve problems that occur at council meetings.
	• It is proposed that Standing Orders are made consistent across Western Australia (see item 2.6). Published recordings of all meetings would also become standard (item 3.1).
	• It is proposed that Presiding Members have the power to "red card" any attendee (including councillors) who unreasonably and repeatedly interrupt council meetings. This power would:
	  ○ Require the Presiding Member to issue a clear first warning
	  ○ If the disruptions continue, the Presiding Member will have the power to "red card" that person, who must be silent for the rest of the meeting. A councillor issued with a red card will still vote, but must not speak or move motions
	  ○ If the person continues to be disruptive, the Presiding Member can instruct that they leave the meeting.
	• Any Presiding Member who uses the "red card" or ejection power will be required to notify the Inspector.
	• Where an elected member refuses to comply with an instruction to be silent or leave, or where it can be demonstrated that the presiding member has not followed the law in using these powers, penalties can be imposed through a review by the Inspector.
		Supported (terminology could be improved). Would need to include clear guidelines for Presiding Members.

1.6 Vexatious Complaint Referrals		

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
• No current provisions. • The Act already provides a requirement for Public Question Time at council meetings.	• Local governments already have a general responsibility to provide ratepayers and members of the public with assistance in responding to queries about the local government's operations. Local governments should resolve queries and complaints in a respectful, transparent and equitable manner. • Unfortunately, local government resources can become unreasonably diverted when a person makes repeated vexatious queries, especially after a local government has already provided a substantial response to the person's query. • It is proposed that if a person makes repeated complaints to a local government CEO that are vexatious, the CEO will have the power to refer that person's complaints to the Inspectorate, which after assessment of the facts may then rule the complaint vexatious.	**Supported.**
1.7 Minor Other Reforms		
• Other minor reforms are being considered to enhance the oversight of local government. • Ministerial Circulars have traditionally been used to provide guidance to the local government sector.	• Potential other reforms to strengthen guidance for local governments are being considered. • For example, one option being considered is the potential use of sector-wide guidance notices. Guidance notices could be published by the Minister or Inspector, to give specific direction for how local governments should meet the requirements of the Local Government Act and Regulations. For instance, the Minister could publish guidance notices to clarify the process for how potential conflicts of interests should be managed. • It is also proposed (see item 1.1) that the Inspector has the power to issue notices to individual local governments to	**Supported.** Also support an email or phone advisory service.

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	require them to rectify non-compliance with the Act or Regulations.	

Theme 2: Reducing Red Tape, Increasing Consistency and Simplicity

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
2.1 Resource Sharing		
• The Act does not currently include specific provisions to allow for certain types of resource sharing – especially for sharing CEOs. • Regional local governments would benefit from having clearer mechanisms for voluntary resource-sharing.	• Amendments are proposed to encourage and enable local governments, especially smaller regional local governments, to share resources, including Chief Executive Officers and senior employees. • Local governments in bands 2, 3 or 4 would be able to appoint a shared CEO at up to two salary bands above the highest band. For example, a band 3 and a band 4 council sharing a CEO could remunerate to the level of band 1.	**Supported.** There is strong support for the theory of sharing of resources (staff and systems) and collaboration but difficult to implement. Support in the form of template agreements, models, for this would be welcomed.
2.2 Standardisation of Crossovers		
• Approvals and standards for crossovers (the section of driveways that run between the kerb and private property) are inconsistent between local government areas, often with very minor differences. • This can create confusion and complexity for homeowners and small businesses in the construction sector.	• It is proposed to amend the *Local Government (Uniform Local Provisions) Regulations 1996* to standardise the process for approving crossovers for residential properties and residential developments on local roads. • A Crossover Working Group has provided preliminary advice to the Minister and DLGSC to inform this. • The DLGSC will work with the sector to develop standardised design and construction standards.	**Supported in theory –** complexity likely to arise due to differences between city, regional, rural and remote variables.
2.3 Introduce Innovation Provisions		

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
• The *Local Government Act 1995* currently has very limited provisions to allow for innovations and responses to emergencies to (such as the Shire of Bruce Rock Supermarket).	• New provisions are proposed to allow exemptions from certain requirements of the *Local Government Act 1995*, for: ○ Short-term trials and pilot projects ○ Urgent responses to emergencies.	**Supported.** More detail is required around the proposed exemptions.
2.4 Streamline Local Laws		
• Local laws are required to be reviewed every eight years. • The review of local laws (especially when they are standard) has been identified as a burden for the sector. • Inconsistency between local laws is frustrating for residents and business stakeholders.	• It is proposed that local laws would only need to be reviewed by the local government every 15 years. • Local laws not reviewed in the timeframe would lapse, meaning that old laws will be automatically removed and no longer applicable. • Local governments adopting Model Local Laws will have reduced advertising requirements.	**Supported.** Support for model local laws and simplifying the process for making local laws.
2.5 Simplifying Approvals for Small Business and Community Events		
• Inconsistency between local laws and approvals processes for events, street activation, and initiatives by local businesses is frustrating for business and local communities.	• Proposed reforms would introduce greater consistency for approvals for: ○ alfresco and outdoor dining ○ minor small business signage rules ○ running community events.	**Supported.** Need to ensure protection for local governments in relation to risk.
2.6 Standardised Meeting Procedures, Including Public Question Time		
• Local governments currently prepare individual standing order local laws. • The *Local Government Act 1995* and regulations require local governments to allocate time at meetings for questions from the public.	• To provide greater clarity for ratepayers and applicants for decisions made by council, it is proposed that the meeting procedures and standing orders for all local government meetings, including for public question time, are standardised across the State.	**Supported.**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
• Inconsistency among the meeting procedures between local governments is a common source of complaints.	• Regulations would introduce standard requirements for public question time, and the procedures for meetings generally. • Members of the public across all local governments would have the same opportunities to address council and ask questions.	
2.7 Regional Subsidiaries		
• Initiatives by multiple local governments may be managed through formal Regional Councils, or through less formal "organisations of councils", such as NEWROC and WESROC. • These initiatives typically have to be managed by a lead local government. • In 2016-17, provisions were introduced to allow for the formation of Regional Subsidiaries. Regional Subsidiaries can be formed in line with the *Local Government (Regional Subsidiaries) Regulations 2017.* • So far, no Regional Subsidiary has been formed.	• Work is continuing to consider how Regional Subsidiaries can be best established to: ○ Enable Regional Subsidiaries to provide a clear and defined public benefit for people within member local governments ○ Provide for flexibility and innovation while ensuring appropriate transparency and accountability of ratepayer funds ○ Where appropriate, facilitate financing of initiatives by Regional Subsidiaries within a reasonable and defined limit of risk ○ Ensure all employees of a Regional Subsidiary have the same employment conditions as those directly employed by member local governments.	**Supported.**

Theme 3: Greater Transparency & Accountability

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
3.1 Recordings and Live-Streaming of All Council Meetings		

• Currently, local governments are only required to make written minutes of meetings.
• While there is no legal requirement for livestreaming or video or audio recording of council meetings, many local governments now stream and record their meetings.
• Complaints relating to behaviours and decisions at meetings constitute a large proportion of complaints about local governments.
• Local governments are divided into bands with the largest falling in bands 1 and 2, and smaller local governments falling bands 3 and 4. The allocation of local governments into bands is determined by The Salaries and Allowances Tribunal based on factors[1] such as:
  ○ Growth and development
  ○ Strategic planning issues
  ○ Demands and diversity of services provided to the community
  ○ Total expenditure
  ○ Population
  ○ Staffing levels.
	• It is proposed that all local governments will be required to record meetings.
	• Band 1 and 2 local governments would be required to livestream meetings, and make video recordings available as public archives.
	• Band 1 and 2 are larger local governments are generally located in larger urban areas, with generally very good telecommunications infrastructure, and many already have audio-visual equipment.
	• Band 1 and 2 local governments would be required to livestream meetings, and make video recordings available as public archives.
	• Several local governments already use platforms such as YouTube, Microsoft Teams, and Vimeo to stream and publish meeting recordings.
	• Limited exceptions would be made for meetings held outside the ordinary council chambers, where audio recordings may be used.
	• Recognising their generally smaller scale, typically smaller operating budget, and potential to be in more remote locations, band 3 and 4 local governments would be required to record and publish audio recordings, at a minimum. These local governments would still be encouraged to livestream or video record meetings.
	• All council meeting recordings would need to be published at the same time as the meeting minutes. Recordings of all
		Supported, with the exception of being required to submit confidential items to DLGSC. This is an added administrative burden on LG

[1] See page 3 of the 2018 Salaries and Allowance Tribunal Determination

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	confidential items would also need to be submitted to the DLGSC for archiving.	
3.2 Recording All Votes in Council Minutes		
• A local government is only required to record which councillor voted for or against a motion in the minutes of that meeting if a request is made by an elected member at the time of the resolution during the meeting. • The existing provision does not mandate transparency.	• To support the transparency of decision-making by councillors, it is proposed that the individual votes cast by all councillors for all council resolutions would be required to be published in the council minutes, and identify those for, against, on leave, absent or who left the chamber. • Regulations would prescribe how votes are to be consistently minuted.	**Supported.**
3.3 Clearer Guidance for Meeting Items that may be Confidential		
• The Act currently provides broad definitions of what type of matters may be discussed as a confidential item. • There is limited potential for review of issues managed as confidential items under the current legislation.	• Recognising the importance of open and transparent decision-making, it is considered that confidential meetings and confidential meeting items should only be used in limited, specific circumstances. • It is proposed to make the Act more specific in prescribing items that may be confidential, and items that should remain open to the public. • Items not prescribed as being confidential could still be held as confidential items only with the prior written consent of the Inspector. • All confidential items would be required to be audio recorded, with those recordings submitted to the DLGSC.	**Supported, with the exception of being required to submit to DLGSC**. This is an added administrative burden on LG.
3.4 Additional Online Registers		

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
• Local governments are required to provide information to the community through annual reports, council minutes and the publication of information online. • Consistent online publication of information can substitute for certain material in annual reports. • Consistency in online reporting across the sector will provide ratepayers with better information. • These registers supplement the simplification of financial statements in Theme 6.	• It is proposed to require local governments to report specific information in online registers on the local government's website. Regulations would prescribe the information to be included. The following new registers, each updated quarterly, are proposed: ○ **Lease Register** to capture information about the leases the local government is party to (either as lessor or lessee) ○ **Community Grants Register** to outline all grants and funding provided by the local government ○ **Interests Disclosure Register** which collates all disclosures made by elected members about their interests related to matters considered by council ○ **Applicant Contribution Register** accounting for funds collected from applicant contributions, such as cash-in-lieu for public open space and car parking ○ **Contracts Register** that discloses all contracts above $100,000.	**Supported, recognising that this places an additional administrative burden on LG.**
3.5 Chief Executive Officer Key Performance Indicators (KPIs) be Published		
• It is a requirement of the *Local Government Act 1995* that CEO performance reviews are conducted annually. • The Model Standards for CEO recruitment and selection, performance review and termination require that a local government must review the performance of the CEO against contractual performance criteria.	• To provide for minimum transparency, it is proposed to mandate that the KPIs agreed as performance metrics for CEOs: ○ Be published in council meeting minutes as soon as they are agreed prior to (before the start of the annual period) ○ The KPIs and the results be published in the minutes of the performance review meeting (at the end of the period) ○ The CEO has a right to provide written comments to be published alongside the KPIs and results to provide	**Partially supported.** Support KPIs being available to the public. Do not support result of performance review being public. This is a confidential HR matter

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
• Additional performance criteria can be used for performance review by agreement between both parties.	context as may be appropriate (for instance, the impact of events in that year that may have influenced the results against KPIs).	between and employer and employee.

Theme 4: Stronger Local Democracy and Community Engagement

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
4.1 Community and Stakeholder Engagement Charters		
• There is currently no requirement for local governments to have a specific engagement charter or policy. • Many local governments have introduced charters or policies for how they will engage with their community. • Other States have introduced a specific requirement for engagement charters.	• It is proposed to introduce a requirement for local governments to prepare a community and stakeholder engagement charter which sets out how local government will communicate processes and decisions with their community. • A model Charter would be published to assist local governments who wish to adopt a standard form.	**Supported,** particularly with support of a model charter.
4.2 Ratepayer Satisfaction Surveys (Band 1 and 2 local governments only)		
• Many local governments already commission independent surveying consultants to hold a satisfaction survey of residents/ratepayers. • These surveys provide valuable data on the performance of local governments.	• It is proposed to introduce a requirement that every four years, all local governments in bands 1 and 2 hold an independently-managed ratepayer satisfaction survey. • Results would be required to be reported publicly at a council meeting and published on the local government's website. • All local governments would be required to publish a response to the results.	**Supported.**
4.3 Introduction of Preferential Voting		

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
• The current voting method for local government elections is first past the post. • The existing first-past-the-post does not allow for electors to express more than one preference. • The candidate with the most votes wins, even if that candidate does not have a majority. • Preferential voting better captures the precise intentions of voters and as a result may be regarded as a fairer and more representative system. Voters have more specific choice.	• Preferential voting is proposed be adopted as the method to replace the current first past the post system in local government elections. • In preferential voting, voters number candidates in order of their preferences. • Preferential voting is used in State and Federal elections in Western Australia (and in other states). This provides voters with more choice and control over who they elect. • All other states use a form of preferential voting for local government.	**Not Supported.** Could result in the introduction of factions, alliances and / or party politics into local government.
4.4 Public Vote to Elect the Mayor and President		

• The Act currently allows local governments to have the Presiding Member (the Mayor or President) elected either:
  ○ by the electors of the district through a public vote; or
  ○ by the council as a resolution at a council meeting.
	• Mayors and Presidents of all local governments perform an important public leadership role within their local communities.
	• Band 1 and 2 local governments generally have larger councils than those in bands 3 and 4.
	• Accordingly, it is proposed that the Mayor or President for all band 1 and 2 councils is to be elected through a vote of the electors of the district. Councils in bands 3 and 4 would retain the current system.
	• A number of Band 1 and Band 2 councils have already moved towards Public Vote to Elect the Mayor and President in recent years, including City of Stirling and City of Rockingham.
		Not supported.
		The Council should elect its own leader as the primary role of the Shire President / Mayor is to lead the Council.

4.5 Tiered Limits on the Number of Councillors		
• The number of councillors (between 5-15 councillors) is decided by each local	• It is proposed to limit the number of councillors based on the population of the entire local government.	**Not Supported**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
government, reviewed by the Local Government Advisory Board, and if approved by the Minister. • The Panel Report recommended electoral reforms to improve representativeness.	• Some smaller local governments have already been moving to having smaller councils to reduce costs for ratepayers. • The Local Government Panel Report proposed: ○ For a population of up to 5,000 – five councillors (including the President) ○ population of between 5,000 and 75,000 – five to nine councillors (including the Mayor/President) ○ population of above 75,000 – nine to fifteen councillors (including Mayor).	The Community needs to determine how many Elected Members it needs to best reflect the demographic and geographic spread of the local government area. Assist Councils to run comprehensive and consultative ward reviews periodically.
4.6 No Wards for Small Councils (Band 3 and 4 Councils only)		
• A local government can make an application to be divided into wards, with councillors elected to those wards. • Only about 10% of band 3 and 4 local governments currently have wards.	• It is proposed that the use of wards for councils in bands 3 and 4 is abolished. • Wards increase the complexity of elections, as this requires multiple versions of ballot papers to be prepared for a local government's election. • In smaller local governments, the population of wards can be very small. • These wards often have councillors elected unopposed, or elect a councillor with a very small number of votes. Some local governments have ward councillors elected with less than 50 votes. • There has been a trend in smaller local governments looking to reduce the use of wards, with only 10 councils in bands 3 and 4 still having wards.	**Supported.** Support the removal of ward system entirely.
4.7 Electoral Reform – Clear Lease Requirements for Candidate and Voter Eligibility		

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS

• A person with a lease in a local government district is eligible to nominate as a candidate in that district.
• A person with a lease in a local government district is eligible to apply to vote in that district.
• The City of Perth Inquiry Report identified a number of instances where dubious lease arrangements put to question the validity of candidates in local government elections, and subsequently their legitimacy as councillors.
	• Reforms are proposed to prevent the use of "sham leases" in council elections. Sham leases are where a person creates a lease only to be able to vote or run as a candidate for council.
	• The City of Perth Inquiry Report identified sham leases as an issue.
	• Electoral rules are proposed to be strengthened:
	  ○ A minimum lease period of 12 months will be required for anyone to register a person to vote or run for council.
	  ○ Home based businesses will not be eligible to register a person to vote or run for council, because any residents are already the eligible voter(s) for that address.
	  ○ Clarifying the minimum criteria for leases eligible to register a person to vote or run for council.
	• The reforms would include minimum lease periods to qualify as a registered business (minimum of 12 months), and the exclusion of home based businesses (where the resident is already eligible) and very small sub-leases.
	• The basis of eligibility for each candidate (e.g. type of property and suburb of property) is proposed to be published, including in the candidate pack for electors.
		Supported.

4.8 Reform of Candidate Profiles		
• Candidate profiles can only be 800 characters, including spaces. This is equivalent to approximately 150 words.	• Further work will be undertaken to evaluate how longer candidate profiles could be accommodated. • Longer candidate profiles would provide more information to electors, potentially through publishing profiles online. • It is important to have sufficient information available to assist electors make informed decisions when casting their vote.	**Supported.**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
4.9 Minor Other Electoral Reforms		
• Other minor reforms are proposed to improve local government elections.	• Minor other electoral reforms are proposed to include: ○ The introduction of standard processes for vote re-counts if there is a very small margin between candidates (e.g. where there is a margin of less than 10 votes a recount will always be required) ○ The introduction of more specific rules concerning local government council candidates' use of electoral rolls.	**Supported.**

Theme 5: Clear Roles and Responsibilities

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
5.1 Introduce Principles in the Act		
• The Act does not currently outline specific principles. • The Act contains a short "Content and Intent" section only. • The Panel Report recommended greater articulation of principles	• It is proposed to include new principles in the Act, including: ○ The recognition of Aboriginal Western Australians ○ Tiering of local governments (with bands being as assigned by the Salaries and Allowances Tribunal) ○ Community Engagement ○ Financial Management.	**Supported.**
5.2 Greater Role Clarity		
• The Act provides for the role of council, councillor, mayor or president and CEO. • The role of the council is to: ○ govern the local government's affairs ○ be responsible for the performance of the local government's functions.	• The Local Government Act Review Panel recommended that roles and responsibilities of elected members and senior staff be better defined in law. • It is proposed that these roles and responsibilities are further defined in the legislation. • These proposed roles will be open to further consultation and input. • These roles would be further strengthened through **Council Communications Agreements** (see item 5.3).	**Supported.**
	5.2.1 – Mayor or President Role • It is proposed to amend the Act to specify the roles and responsibilities of the Mayor or President. • While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the Mayor or President is responsible for: ○ Representing and speaking on behalf of the whole council and the local government, at all times being consistent with the resolutions of council	**Supported in principle** with some flexibility to recognise that Mayors/Shire Presidents are often seen as community leaders who speak on community issues on which there is no formal council position.

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	○ Facilitating the democratic decision-making of council by presiding at council meetings in accordance with the Act ○ Developing and maintaining professional working relationships between councillors and the CEO ○ Performing civic and ceremonial duties on behalf of the local government ○ Working effectively with the CEO and councillors in overseeing the delivery of the services, operations, initiatives and functions of the local government.	
	5.2.2 - Council Role • It is proposed to amend the Act to specify the roles and responsibilities of the Council, which is the entity consisting of all of the councillors and led by the Mayor or President. • While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the Council is responsible for: ○ Making significant decisions and determining policies through democratic deliberation at council meetings ○ Ensuring the local government is adequately resourced to deliver the local governments operations, services and functions - including all functions that support informed decision-making by council ○ Providing a safe working environment for the CEO; ○ Providing strategic direction to the CEO; ○ Monitoring and reviewing the performance of the local government.	**Supported.** There should also be specific reference to Council's role recruiting and employing the CEO.
	5.2.3 - Elected Member (Councillor) Role • It is proposed to amend the Act to specify the roles and responsibilities of all elected councillors.	**Supported.**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	• While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that every elected councillor is responsible for: ○ Considering and representing, fairly and without bias, the current and future interests of all people who live, work and visit the district (including for councillors elected for a particular ward) ○ Positively and fairly contribute and apply their knowledge, skill, and judgement to the democratic decision-making process of council ○ Applying relevant law and policy in contributing to the decision-making of the council ○ Engaging in the effective forward planning and review of the local governments' resources, and the performance of its operations, services, and functions ○ Communicating the decisions and resolutions of council to stakeholders and the public ○ Developing and maintaining professional working relationships with all other councillors and the CEO ○ Maintaining and developing their knowledge and skills relevant to local government ○ Facilitating public engagement with local government. • It is proposed that elected members should not be able to use their title (e.g. "Councillor", "Mayor", or "President") and associated resources of their office (such as email address) unless they are performing their role in their official capacity.	Clarity on responsibility to support decisions made by Council.
	5.2.4 - CEO Role • The *Local Government Act 1995* requires local governments to employ a CEO to run the local government administration and implement the decisions of council.	**Supported.**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	• To provide greater clarity, it is proposed to amend the Act to specify the roles and responsibilities of all local government CEOs. • While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the CEO of a local government is responsible for: ○ Coordinating the professional advice and assistance necessary for all elected members to enable the council to perform its decision-making functions ○ Facilitating the implementation of council decisions ○ Ensuring functions and decisions lawfully delegated by council are managed prudently on behalf of the council ○ Managing the effective delivery of the services, operations, initiatives and functions of the local government determined by the council ○ Providing timely and accurate information and advice to all councillors in line with the Council Communications Agreement (see item 5.3) ○ Overseeing the compliance of the operations of the local government with State and Federal legislation on behalf of the council ○ Implementing and maintaining systems to enable effective planning, management, and reporting on behalf of the council.	
5.3 Council Communication Agreements		
• The Act provides that council and committee members can have access to any information held by the local government that is relevant to the performance of the member in their functions.	• In State Government, there are written Communication Agreements between Ministers and agencies that set standards for how information and advice will be provided. • It is proposed that local governments will need to have Council Communications Agreements between the council and the CEO.	**Supported.**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
• The availability of information is sometimes a source of conflict within local governments.	• These Council Communication Agreements would clearly specify the information that is to be provided to councillors, how it will be provided, and the timeframes for when it will be provided. • A template would be published by DLGSC. This default template will come into force if a council and CEO do not make a specific other agreement within a certain timeframe following any election.	
5.4 Local Governments May Pay Superannuation Contributions for Elected Members		
• Elected members are eligible to receive sitting fees or an annual allowance. • Superannuation is not paid to elected members. However, councillors can currently divert part of their allowances to a superannuation fund. • Councils should be reflective and representative of the people living within the district. Local governments should be empowered to remove any barriers to the participation of gender and age diverse people on councils.	• It is proposed that local governments should be able to decide, through a vote of council, to pay superannuation contributions for elected members. These contributions would be additional to existing allowances. • Superannuation is widely recognised as an important entitlement to provide long term financial security. • Other states have already moved to allow councils to make superannuation contributions for councillors. • Allowing council to provide superannuation is important part of encouraging equality for people represented on council – particularly for women and younger people. • Providing superannuation to councillors recognises that the commitment to elected office can reduce a person's opportunity to undertake employment and earn superannuation contributions.	**Supported.**
5.5 Local Governments May Establish Education Allowances		
• Local government elected members must complete mandatory training. • There is no specific allowance for undertaking further education.	• Local governments will have the option of contributing to the education expenses for councillors, up to a defined maximum value, for tuition costs for further education that is directly related to their role on council.	**Supported.** Resourcing could be difficult for some local government. Assistance via free or low cost quality PD for

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	• Councils will be able to decide on a policy for education expenses, up to a maximum yearly value for each councillor. Councils may also decide not to make this entitlement available to elected members. • Any allowance would only be able to be used for tuition fees for courses, such as training programs, diplomas, and university studies, which relate to local government. • Where it is made available, this allowance will help councillors further develop skills to assist with making informed decisions on important questions before council, and also provide professional development opportunities for councillors.	Elected Members would be welcomed.
5.6 Standardised Election Caretaker period		
• There is currently no requirement for a formal caretaker period, with individual councils operating under their own policies and procedures. • This is commonly a point of public confusion.	• A statewide caretaker period for local governments is proposed. • All local governments across the State would have the same clearly defined election period, during which: ○ Councils do not make major decisions with criteria to be developed defining 'major' ○ Incumbent councillors who nominate for re-election are not to represent the local government, act on behalf of the council, or use local government resources to support campaigning activities. ○ There are consistent election conduct rules for all candidates.	**Not supported – more detail required.** What is 'major'? How long will the caretaker period be? As this period would re-occur every two years, there is a potential for delays in decision-making; in addition, newly elected Councillors could then be required to make 'major' decisions very early in their tenure.
5.7 Remove WALGA from the Act		

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
• The Western Australian Local Government Association (WALGA) is constituted under the *Local Government Act 1995.* • The Local Government Panel Report and the Select Committee Report included this recommendation.	• The Local Government Panel Report recommended that WALGA not be constituted under the *Local Government Act 1995*. • Separating WALGA out of the Act will provide clarity that WALGA is not a State Government entity.	**The Shire of Carnarvon does not have a view on this.**
5.8 CEO Recruitment		
• Recent amendments introduced provisions to standardise CEO recruitment. • The recruitment of a CEO is a very important decision by a local government.	• It is proposed that DLGSC establishes a panel of approved panel members to perform the role of the independent person on CEO recruitment panels. • Councils will be able to select an independent person from the approved list. • Councils will still be able to appoint people outside of the panel with the approval of the Inspector.	**Conditionally Supported.** Each local government should be invited to nominate a member/members to be on the panel. There should be no or nominal costs for the independent panel member.

Theme 6: Improved Financial Management and Reporting

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
6.1 Model Financial Statements and Tiered Financial Reporting		
• The financial statements published in the Annual Report is the main financial reporting currently published by local governments. • Reporting obligations are the same for large (Stirling, Perth, Fremantle) and small (Sandstone, Wiluna, Dalwallinu) local governments, even though they vary significantly in complexity. • The Office of the Auditor General has said that some existing reporting requirements are unnecessary or onerous - for instance, information that is not relevant to certain local governments, or that is a duplicate of other published information.	• The Minister strongly believes in transparency and accountability in local government. The public rightly expects the highest standards of integrity, good governance, and prudent financial management in local government. • It is critically important that clear information about the financial position of local governments is openly available to ratepayers. Financial information also supports community decision-making about local government services and projects. • Local governments differ significantly in the complexity of their operations. Smaller local governments generally have much less operating complexity than larger local governments. • The Office of the Auditor General has identified opportunities to improve financial reporting, to make statements clearer, and reduce unnecessary complexity. • Recognising the difference in the complexity of smaller and larger local governments, it is proposed that financial reporting requirements should be tiered – meaning that larger local governments will have greater financial reporting requirements than smaller local governments. • It is proposed to establish standard templates for **Annual Financial Statements** for band 1 and 2 councils, and simpler, clearer financial statements for band 3 and 4. • **Online Registers**, updated quarterly (see item 3.4), would provide faster and greater transparency than current annual reports. Standard templates will be published for use by local governments.	**Supported.**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	• **Simpler Strategic and Financial Planning** (item 6.2) would also improve the budgeting process.	
6.2 Simplify Strategic and Financial Planning		
• Requirements for plans are outlined in the Local Government Financial Management and Administration Regulations. • There is also the Integrated Planning and Reporting (IPR) framework. • While many councils successfully apply IPR to their budgeting and reporting, IPR may seem complicated or difficult, especially for smaller local governments.	• Having clear information about the finances of local government is an important part of enabling informed public and ratepayer engagement and input to decision-making. • The framework for financial planning should be based around information being clear, transparent, and easy to understand for all ratepayers and members of the public. • In order to provide more consistency and clarity across the State, it is proposed that greater use of templates is introduced to make planning and reporting clearer and simpler, providing greater transparency for ratepayers. • Local governments would be required to adopt a standard set of plans, and there will be templates published by the DLGSC for use or adaption by local governments. • It is proposed that the plans that are required are: ○ Simplified **Council Plans** that replace existing Strategic Community Plans and set high-level objectives, with a new plan required at least every eight years. These will be short-form plans, with a template available from the DLGSC ○ Simplified **Asset Management Plans** to consistently forecast costs of maintaining the local government's assets. A new plan will be required at least every ten years, though local governments should update the plan regularly if the local government gains or disposes of major assets (e.g. land, buildings, or roads). A template will be provided, and methods of valuations will be simplified to reduce red tape	**Supported.**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	○ Simplified **Long Term Financial Plans** will outline any long term financial management and sustainability issues, and any investments and debts. A template will be provided, and these plans will be required to be reviewed in detail at least every four years ○ A new **Rates and Revenue Policy** (see item 6.3) that identifies the approximate value of rates that will need to be collected in future years (referencing the Asset Management Plan and Long Term Financial Plan) – providing a forecast to ratepayers (updated at least every four years) ○ The use of simple, one-page **Service Proposals** and **Project Proposals** that outline what proposed services or initiatives will cost, to be made available through council meetings. These will become **Service Plans** and **Project Plans** added to the yearly budget if approved by council. This provides clear transparency for what the functions and initiatives of the local government cost to deliver. Templates will be available for use by local governments.	
6.3 Rates and Revenue Policy		
• Local governments are not required to have a rates and revenue policy. • Some councils defer rate rises, resulting in the eventual need to drastically raise rates to cover unavoidable costs – especially for the repair of infrastructure.	• The Rates and Revenue Policy is proposed to increase transparency for ratepayers by linking rates to basic operating costs and the minimum costs for maintaining essential infrastructure. • A Rates and Revenue Policy would be required to provide ratepayers with a forecast of future costs of providing local government services. • The Policy would need to reflect the Asset Management Plan and the Long Term Financial Plan (see item 6.2),	**Supported.**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	providing a forecast of what rates would need to be, to cover unavoidable costs. • A template would be published for use or adaption by all local governments. • The Local Government Panel Report included this recommendation.	
6.4 Monthly Reporting of Credit Card Statements		
• No legislative requirement. • Disclosure requirements brought in by individual councils have shown significant reduction of expenditure of funds.	• The statements of a local government's credit cards used by local government employees will be required to be tabled at council at meetings on a monthly basis. • This provides oversight of incidental local government spending.	**Supported.**
6.5 Amended Financial Ratios		
• Local governments are required to report seven ratios in their annual financial statements. • These are reported on the MyCouncil website. • These ratios are intended to provide an indication of the financial health of every local government.	• Financial ratios will be reviewed in detail, building on work already underway by the DLGSC. • The methods of calculating ratios and indicators will be reviewed to ensure that the results are accurate and useful.	**Supported.** Need a clear definition of own source revenue that includes untied grants.
6.6 Audit Committees		

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
• Local governments must establish an Audit Committee that has three or more persons, with the majority to be council members. • The Audit Committee is to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under the Act. • The Panel Report identified that Audit Committees should be expanded, including to provide improved risk management.	• To ensure independent oversight, it is proposed the Chair of any Audit Committee be required to be an independent person who is not on council or an employee of the local government. • Audit Committees would also need to consider proactive risk management. • To reduce costs, it is proposed that local governments should be able to establish shared Regional Audit Committees. • The Committees would be able to include council members but would be required to include a majority of independent members and an independent chairperson.	**Partially supported.** Needs to mandate that Councillors are the majority of Audit Committee members with some independent members with technical expertise.
6.7 Building Upgrade Finance		
• The local government sector has sought reforms that would enable local governments to provide loans to property owners to finance for building improvements. • This is not currently provided for under the Act. • The Local Government Panel Report included this recommendation.	• Reforms would allow local governments to provide loans to third parties for specific building improvements - such as cladding, heritage and green energy fixtures. • This would allow local governments to lend funds to improve buildings within their district. • Limits and checks and balances would be established to ensure that financial risks are proactively managed.	**Partially Supported.** Risk in lending public money will need to be considered.
6.8 Cost of Waste Service to be Specified on Rates Notices		
• No requirement for separation of waste changes on rates notice. • Disclosure will increase ratepayer awareness of waste costs. • The Review Panel Report included this recommendation.	• It is proposed that waste charges are required to be separately shown on rate notices (for all properties which receive a waste service). • This would provide transparency and awareness of costs for ratepayers.	**Supported.**

Schedule 7.2.1 (a)

List of Accounts submitted to the ordinary Council Meeting to be held on 23rd November 2021 for information in respect to accounts already paid in October 2021. (Local Government Financial Management Regulations 1996)

SHIRE OF CARNARVON						
VOUCHER NUMBER	DATE PAID	PAYEE	DESCRIPTION	MUNI BANK	TRUST BANK	BANK DIRECT
EFT34289	01/12/2021	ALLOY & STAINLESS PRODUCTS PTY LTD	CUTTING BARS AND BLADES FR PSL1	$1,485.19		
EFT34290	01/12/2021	CARNARVON MENSWEAR	1 X PAIR SAFETY BOOTS FOR WASTE STAFF	$655.00		
EFT34291	01/12/2021	B & L BUILDING	INSURANCE WORKS - LIBRARY - PLACE PRESSINGS TO THE SEALS OF 5 WINDOWS	$1,562.00		
EFT34292	01/12/2021	BOOKEASY TOURISM SOLUTIONS	BOOKINGS - ALL TYPES - FOR THE PERIOD OF OCT 2021	$3,132.57		
EFT34293	01/12/2021	BUCCI HOLDINGS PTY LTD (T/A VISIMAX)	CARAVAN & CAMPING INFRIGNMENT BOOKS, SNAKE CAPTURE BAG AND FRAME, FREIGHT	$492.25		
EFT34294	01/12/2021	CARNARVON AUTO SERVICE PTY LTD	1 x TYRE FOR LOADER AT WASTE FACILITY P303	$1,621.35		
EFT34295	01/12/2021	CARNARVON CLEANERS PTY LTD	CLEANING OF CIVIC CENTRE FOR THE MONTH OF OCTOBER 2021	$1,753.75		
EFT34296	01/12/2021	PETER BARRETT CORPORATION PTY LTD T/A CARNARVON MOTEL WA	ACCOMMODATION & MEALS FOR CONSULTANTS FOR COMMUNITY PLAN	$258.00		
EFT34297	01/12/2021	KEMPTON FAMILY TRUST T/A CARNARVON SIGN WORKS	13 X SIGNS FOR AIRPORT	$1,209.50		
EFT34298	01/12/2021	THE TRUSTEE FOR DN KEARNEY FAMILY TRUST T/A CARNARVON ELECTRICS	SUPPLY AND INSTALL OF 3-32 AMP 3-PHASE POWER OUTLETS AT THE MAIN STREET	$28,926.70		
EFT34299	01/12/2021	CORAL COAST PLUMBING	CONDUCT ANNUAL RPZ VALVE TEST AND REPORT TO WATERCORP FOR CORAL BAY STANDPIPE	$231.00		
EFT34300	01/12/2021	CONTROLLED IRRIGATION SUPPLIES	PGP ADJUSTABLE GEAR DRIVE SPINKLER X 40	$2,580.00		
EFT34301	01/12/2021	COMPELLING ECONOMICS PTY LTD T/AS REMPLAN	REMPLAN SOFTWARE AND SUBSCRIPTION (ECONOMIC & TOURISM ACTION PLAN)	$6,050.00		
EFT34302	01/12/2021	WINC AUSTRALIA PTY LTD T/A CORPORATE EXPRESS STAPLES	NOVEMBER PAPER AND STATIONERY ORDER	$680.49		
EFT34303	01/12/2021	CARNARVON MOTOR WRECKERS	REMOVE WRECKED VEHICLE FROM DWYERS LEAP TO RUBBISH TIP	$198.00		
EFT34304	01/12/2021	CARNARVON FRESH IGA	CATERING SUPPLIES FOR THE SHIRE OF CARNARVON YOUTH HUB ACTIVITIES	$108.79		
EFT34305	01/12/2021	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	ANNUAL LICENCE FEE AT CORAL BAY LANDFILL SITE FOR PERIOD JAN 2022 TO JAN 2023	$6,496.00		
EFT34306	01/12/2021	GOODFORM HOLDINGS PTY LTD T/A EVERYWHERE TRAVEL	RETURN AIRFARES FO CONSULTANTS FOR COMMUNITY PLAN PERTH CARNARVON PERTH	$4,290.60		
EFT34307	01/12/2021	GASCOYNE FUNERAL DIRECTORS & MONUMENTALS	GARDEN MAINTENANCE AT BROWNS RANGE CEMETERY IN ACCORDANCE WITH RFT 02/2018	$2,089.00		
EFT34308	01/12/2021	GASCOYNE OFFICE EQUIPMENT	3 X 500 BUSINESS CARDS FOR OPERATIONS MANAGER DEVELOPMENT SERVICES, ENVIRONMENTAL HEALTH OFFICERS	$186.00		
EFT34309	01/12/2021	JACOB RUFFIN T/A HILLSIDE TRUCK & LOADER SERVICES	WET HIRE OF SEMI WATER TRUCK FOR WORKS ON THE QUOBBA GNARALOO ROAD 01/11/2021 to 11/11/2021	$17,820.00		
EFT34310	01/12/2021	WA HOLIDAY GUIDE PTY LTD	COMMISSION ON BOOKINGS REDIRECTED TO THE CARNARVON VISITORS CENTRE FROM WA HOLIDAY GUIDES WEBSITE FOR THE MONTH OF NOVEMBER	$913.00		
EFT34311	01/12/2021	INFRABUILD TRADING PTY LTD	STEEL SUPPLIES	$2,894.81		
EFT34312	01/12/2021	JILL BRAZIL CONSULTING	ACCOUNTING ASSISTANCE ON SITE - 20 SEPETMBER TO 23 SEPTEMBER 2021	$3,696.00		
EFT34313	01/12/2021	JOLLY'S AUTO CENTRE (JOLLY'S TYRE SERVICE)	HIFLY 11R22.5-16 TYRES FOR P263	$1,890.00		
EFT34314	01/12/2021	KLEENIT PTY LTD	CLEANING FOR PREMIER OVAL CLEAN ALL BENCHES & SINK, VACUUM & MOP FLOORS	$93.50		
EFT34315	01/12/2021	DEON LENSTRA	CROSSOVER SUBSIDY FOR 70 SHALLCROSS STREET	$900.00		
EFT34316	01/12/2021	LO-GO APPOINTMENTS	CONTRACTING SERVICES FOR HR OFFICER ROLE, WEEK ENDING 30/10/2021	$5,011.88		
EFT34317	01/12/2021	VINCENT MCHUGH	TRAVEL REIMBURSEMENT FOR PROJECT MANAGER 05/11/2021 - 16/11/2021	$1,427.00		
EFT34318	01/12/2021	MIDDALYA CATTLE CO	30 DAYS TRACTOR HIRE - 07/10/2021 TO 11/11/2021	$19,800.00		
EFT34319	01/12/2021	THE TRUSTEE FOR KIMAL TRUST T/A MKB INDUSTRIES	SUPPLY AND EMPTY (FORTNIGHTLY) OF 9M3 SKIP BIN WITH LID AT BUSH BAY CAMPING AREA	$387.20		
EFT34320	01/12/2021	NORWEST REFRIGERATION SERVICES	CARNARVON LIBRARY - SERVICE ALL A/C UNITS AND REPORT AND REPAIR FAULTS	$3,691.61		
EFT34321	01/12/2021	KIMMARC PTY LTD T/A PORTSIDE ENGINEERING AND CRANE SERVICES	BEARINGS, FLANGE HOUSING, BOLTS AND WASHERS FOR REPAIRS TO GRID ROLLER P288 FREIGHT TO CARNARVON	$1,300.53		
EFT34322	01/12/2021	RICHER888 PTY LTD	CATERING FOR 30 PEOPLE (INCLUDIN VEGETARIAN OPTIONS) - SENIORS MORNING TEA TUESDAY 16TH NOVEMBER 2021	$370.00		
EFT34323	01/12/2021	SEA CONTRACTING PTY LTD	INVESTIGATE FAULTY DEPARTURES DOOR AT AIRPORT. REPLACED FAULTY KEYPAD	$484.55		
EFT34324	01/12/2021	SOUTHERN CROSS AUSTEREO PTY LTD	RADIO ADVERTISING - OUTDOORS OCTOBER CAMPAIGN 2021	$404.80		
EFT34325	01/12/2021	THE TRUSTEE FOR THE SWEETMAN NO 2 TRUST T/A SWEET AS CONCRETE	SUPPLY AND DELIVER UP TO 10M3 OF TYPE A CONCRETE FOR FOOTPATH ON OLIVIA TERRACE OUTSIDE CARNARVON HOTEL - COLOUR DEEP RED	$1,893.63		
EFT34326	01/12/2021	TENDERLINK (TRADING AS TENDERLINK.COM)	CARNARVON TENDERLINK PORTAL - MANAGEMENT OF TENDER - RFT 09/2021 SUPPLY OF PLANT AND OPERATORS FOR FLOOD DAMAGE	$369.60		
EFT34327	01/12/2021	TREMOR EARTHMOVING	WET HIRE OF 2 SEMI SIDE TIPPER'S FOR WORKS ON THE QUOBBA GNARALOO ROAD 1/11/2021 - 09/11/2021	$52,860.50		
EFT34328	01/12/2021	AERODROME MANAGEMENT SERVICES PTY LTD	ANNUAL TECHINCAL INSPECTIONS OF CARNARVON AIRPORT	$7,332.60		
EFT34329	01/12/2021	VEE JAYS (WA) PTY LTD	WET HIRE OF GRADER FOR WORKS ON THE QUOBBA GNARALOO ROAD 01/11/2021 - 11/11/2021	$21,780.00		
EFT34330	01/12/2021	WESTERLY CONTRACTORS	TREE PRUNING AND REMOVAL AT VARIOUS LOCATIONS	$17,560.93		
EFT34331	01/12/2021	WESTRAC PTY LTD	TILT CYLINDER SEAL KIT FOR PBHOE1	$352.22		
EFT34332	03/12/2021	ACCWEST PTY LTD	MONTHLY FINANCIAL REPORT / ASSISTANCE DURING OCTOBER	$660.00		
EFT34333	03/12/2021	ALS LIBRARY SERVICES PTY LTD	MISCELLANEOUS SELECTION OF ADULT FICTON BOOKS	$29.85		

Schedule 7.2.1 (a)

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SHIRE OF CARNARVON						
EFT34334	03/12/2021	GRIFFIN VALUATION ADVISORY	DESKTOP MARKET RENTAL VALUATION REPORT - DUE TO LEASE RENEWAL FOR GLADSTONE CAMPGROUP	$3,300.00		
EFT34335	03/12/2021	BILL'S BAY PTY LTD	HIRE OF BILLS TAVERN FUNCTION ROOM TUESDAY 23 NOVEMBER 2021 - COUCIL MEETING 10AM TO 1PM - ROOM SET UP AND CATERING	$775.00		
EFT34336	03/12/2021	CARNARVON MENSWEAR	1 PAIR SAFETY BOOTS FOR WASTE STAFF	$430.00		
EFT34337	03/12/2021	CARNARVON'S CUT ABOVE LAWN CARE	LAWN CARE, WHIPPER SNIPPED/MOWED/EDGED VERGE, FRONT AND BACK LAWNS BLOWER VACC TO CONCRETE AREAS FOR BUTCHER ST, CARNARVON PLAYGROUP	$360.00		
EFT34338	03/12/2021	CARNARVON CENTRAL APARTMENTS 2	ACCOMODATION FOR RELIEF AERODROME REPORTING OFFICER FOR 16/11/2021 TO 03/12/2021	$1,955.00		
EFT34339	03/12/2021	KEMPTON FAMILY TRUST T/A CARNARVON GLASS & WINDOW TINT	SUPPLY AND INSTALL NEW AMPLIMESH SECURITY SCREEN AT JIM RICHARDS PAVILLION	$358.55		
EFT34340	03/12/2021	CARNARVON COMMUNITY COLLEGE CLEAVER ST CAMPUS CANTEEN	CATERING - ZONE MEETING - FRIDAY 19 NOVEMBER 2021 15 PEOPLE COUNCIL CHAMBERS 12:00PM	$225.00		
EFT34341	03/12/2021	THE TRUSTEE FOR DN KEARNEY FAMILY TRUST T/A CARNARVON ELECTRICS	CARNARVON AQUATIC CENTRE - EQUIPOTENTIAL BONDING	$2,069.10		
EFT34342	03/12/2021	CORAL COAST PLUMBING	REPLACE 302LT HOT WATER SYSTEM WITH 302J SOLAHART AT 7 AIRPORT CRESENT (NOW INCLUDES ELECTRICAL DISCONNECTION AND RECONNECTION)	$3,497.43		
EFT34343	03/12/2021	RK & LJ SMITH CORPORATION PTY LTD T/A CARNARVON AUTO ELECTRICS	140W SOLAR PANELS TO REPLACE STOLEN PANELS ON VMS TRAILER	$1,041.70		
EFT34344	03/12/2021	CARNARVON MEDICAL CENTRE	LEVEL B STANDARD CONSULT FOR PRE HEP B (TWINRIX) VACCINATION FOR BUILDING MAINTENANCE COORDINATOR	$512.90		
EFT34345	03/12/2021	CARNARVON MOTOR WRECKERS	PICK UP RED HYUNDI FROM CARROLL WAY TO RUBBISH TIP	$594.00		
EFT34346	03/12/2021	CARNARVON FRESH IGA	CATERING SUPPLIES FOR THE SHIRE OF CARNARVON YOUTH HUB 15/11/2021	$450.51		
EFT34347	03/12/2021	EDUCATIONAL ART SUPPLIES	ART & CRAFT SUPPLIES FOR THE YOUTH HUB AND SUPPLIES FOR MAKE THE YOUTH HUB GARDEN	$752.50		
EFT34348	03/12/2021	EMPLOYMENT TRAINING SOLUTIONS	HR TRUCK LICENCE - 8TH TO 11TH NOVEMBER 2021 FOR PARKS & GARDEN STAFF AND BUILDING MAINTENANCE COORDINATOR	$15,000.00		
EFT34349	03/12/2021	GOODFORM HOLDINGS PTY LTD T/A EVERYWHERE TRAVEL	FLIGHTS & ACCOMMODATION FOR ACCUPATIONAL SAFETY AND HEALTH OFFICER TO COMPLETE AREODROME REPORTING TRAINING BETWEEN 29/11/2021 & 04/12/2021	$1,314.20		
EFT34350	03/12/2021	GASCOYNE OFFICE EQUIPMENT	GASCOYNE OFFICE EQUIPMENT - AA BATTERIES 1 X PK 24	$12.25		
EFT34351	03/12/2021	ROADSTONE WEST PTY LTD T/AS GREENFIELD TECHNICAL SERVICES	COSTS FROM COMMENCEMENT TO 22 OCTOBER 2021 - AS PR CONTRACT RFQ 15/2021 - PROVISION OF CONTRACT MANAGEMENT SERVICES FOR HARBOUR ROAD CONSTRUCTION PROJECT	$40,544.26		
EFT34352	03/12/2021	HAMILTON CONTENT CREATORS	RECRUITMENT VIDEO FOR THE SHIRE OF CARNARVON FULL DAY OF FILMING, VIDEO PRODUCTION	$1,754.50		
EFT34353	03/12/2021	WARREN HATT	REIMBURSEMENT FOR MEALS DURING RESPONSE TO MINILYA STATION FIRE NEAR ROADHOUSE	$83.75		
EFT34354	03/12/2021	BEST WESTERN HOSPITALITY INN CARNARVON	ACCOMMODATION FOR ASTROTOURISM WA- THURSDAY 18TH NOVEMBER - 1 NIGHT (ROOM ONLY)	$159.00		
EFT34355	03/12/2021	INDEPENDENT FUEL SOLUTIONS PTY LTD	FUEL FOR SHIRE MACHINERY - 11/10/2021 TO 17/11/2021	$1,202.92		
EFT34356	03/12/2021	INTEGRATED ICT	VEEAN CLOUD CONNECT BACKUP, CLOUD STORAGE - ARCHIVE	$336.34		
EFT34357	03/12/2021	INFRABUILD TRADING PTY LTD	SS FLAT BAR FOR THE POOL EARTH LINE	$1,458.16		
EFT34358	03/12/2021	INSTANT TRANSPORTABLE OFFICE PTY LTD	CONSTRUCTION OF 2.4 X 2.4 M WEIGHBRIDGE OFFICE, FULLY BUILT TO STANDARD SPECIFICATIONS FOR REGION D2 CONSTRUCTION	$2,640.00		
EFT34359	03/12/2021	JACKSON MCDONALD	DEBT COLLECTION OUTSTANDING SPECIFIED AREA RATES FOR THE LETTER OF DEMAND AND ASSOCIATED CORRESPONDANCE AND THE AUDIT LETTER.	$2,977.70		
EFT34360	03/12/2021	JENNIFER LITTLE	PROVISION OF MANAGER SERVICES FOR THE CARNARVON AQUATIC CENTRE - NOVEMBER 2021	$18,230.17		
EFT34361	03/12/2021	JOLLY'S AUTO CENTRE (JOLLY'S TYRE SERVICE)	NEW TYRE FOR P343	$188.00		
EFT34362	03/12/2021	KARIN WOLSKI	LIVE MUSIC BY KARIN PAGE FOR THE COURTYARD CRAFT MARKETS	$500.00		
EFT34363	03/12/2021	KLEENIT PTY LTD	RFT 06/2017 -PROVISION OF PUBLIC SPACE & FOOTPATH CLEANING - FORTNIGHT ENDING 31/10/2021	$12,413.98		
EFT34364	03/12/2021	LO-GO APPOINTMENTS	TEMPORARY COVER OF CREDITORS OFFICER WEEK ENDING 30/10/2021	$8,653.73		
EFT34365	03/12/2021	THE TRUSTEE FOR KIMAL TRUST T/A MKB INDUSTRIES	SUPPLY OF 9M3 SKIP BIN WITH LID AT BLOWHOLES CAMPING AREA, INCLUDING A WEEKLY EMPTY	$471.90		
EFT34366	03/12/2021	NORWEST REFRIGERATION SERVICES	SUPPLY NEW REMOTE FOR AIRCON AT BUTCHER STREET PLAYGROUP	$87.46		
EFT34367	03/12/2021	OCTAGON LIFTS PTY LTD	SERVICE AND REMOTE MOBILISATION OF THE LIFT AT THE CARNARVON LIBRARY	$3,465.00		
EFT34368	03/12/2021	PLEXUS TOWN PLANNING	OFFISTE TOWN PLANNING CONSULTANCY FEE - 01/10/2021 TO 31/10/2021	$220.00		
EFT34369	03/12/2021	KIMMARC PTY LTD T/A PORTSIDE ENGINEERING AND CRANE SERVICES	CRANE HIRE FOR DELIVERY OF FOOTINGS AND GRID SECTIONS TO QUOBBA ROAD	$2,709.67		
EFT34370	03/12/2021	REPCO PTY LTD	ENVIRO+ 5W-40 205L DRUM	$6,005.53		
EFT34371	03/12/2021	ROSMECH SALES & SERVICE PTY LTD	VALVE AND EXPANSION TANK FOR STREET SWEEPER - P347	$1,597.88		

Schedule 7.2.1 (a)

List of Accounts submitted to the ordinary Council Meeting to be held on 23rd November 2021 for information in respect to accounts already paid in October 2021. (Local Government Financial Management Regulations 1996)

SHIRE OF CARNARVON						
EFT34372	03/12/2021	SEA CONTRACTING PTY LTD	AIRPORT - QUARTERLY INSPECTION OF AUTOMATIC DOORS FOR 2021/2022 FINANCIAL YEAR.	$1,210.00		
EFT34373	03/12/2021	SEAMLESSCMS PTY LTD (OPEN CITIES)	QUARTERLY RENEWAL OF SAAS SUBSCRIPTION - WEBSITE HOSTING SHIRE OF CARNARVON 03/11/2021 TO 02/02/2022	$7,906.25		
EFT34374	03/12/2021	STRAKER TRANSLATIONS AUSTRALIA PTY LTD	TRANSLATION OF PRE-SEASON LETTER TO LANDOWNERS FROM ENGLISH TO VIETNAMESE	$243.07		
EFT34375	03/12/2021	STATEWIDE VEHICLE HOIST SERVICE WA	ONSITE INSPECTION AND SERVICE OF MOLNAR 2 POST HOIST x 2	$440.00		
EFT34376	03/12/2021	U2 BOBCAT HIRE	EMERGENCY CLEARING AND REMOVAL BLOWN SAND AROUND TOILETS AT PELICAN POINT, REMOVE SAND BLOWN ON ROAD NORTH OF TOILET BLOCK	$7,392.00		
EFT34377	03/12/2021	VEE JAYS (WA) PTY LTD	WET HIRE OF GRADER FOR WORKS ON THE QUOBBA GNARALOO ROAD 15/11/2021 to 25/11/2021	$21,780.00		
EFT34378	03/12/2021	WESTERLY CONTRACTORS	CLEAN PALM TREEs AT VAN DONGEN PARK	$9,384.10		
EFT34379	03/12/2021	WILSONS SIGN SOLUTIONS	4 X DESKTOP NAME PLATES (300MM X 30MM) - WHITE ON BLACK CEO & COUNCILLORS	$104.50		
EFT34380	20/12/2021	THE TRUSTEE FOR DILLON NO 1 DISCRETIONARY TRUST & THE TRUSTEE FOR THE TEO DISCRETIONARY TRUST T/A PHARMACY 777 CARNARVON	BOXES (50) AQUALYTE FLUID SUPPLEMENT FOR INFRASTRUCTURE OUTDOOR STAFF	$210.00		
EFT34381	20/12/2021	AECCA PTY LTD Trading as AE4A & Optraffic	VMS REPLACEMENT ELECTRICAL PARTS FOR REPAIRS UNDER INSURANCE CLAIM 4002312VFT MO0051761	$2,263.87		
EFT34382	20/12/2021	AIRPORT LIGHTING SPECIALISTS PTY LTD	WINSOCK WHITE LIGHTING UPGRADE	$2,400.20		
EFT34383	20/12/2021	AMPOL AUSTRALIA PETROLEUM PTY LTD	FUEL FOR THE PERIOD 01.11.2021 TO 30.11.2021	$2,479.17		
EFT34384	20/12/2021	AUSTRALIA POST	POSTAGE FOR THE PERIOD OF NOVEMBER 2021	$219.79		
EFT34385	20/12/2021	BENNALONG WA PTY LTD	STANDING ORDER FOR INFRASTRUCTURE FREIGHT FROM 1ST OCTOBER 2021 TO 30TH JUNE 2022	$96.80		
EFT34386	20/12/2021	BLACKBOX CONTROL PTY LTD	MONTH SUBSCRIPTION FEE FOR GPS TRACKING ON 22 FLEET VEHICLES FROM 1ST AUGUST 2021 TO 30TH JUNE 2022 (11 MONTHS)	$759.00		
EFT34387	20/12/2021	J BLACKWOOD & SON PTY LTD	JACKET HIGH VISIBILITY REFLECTIVE TAPE (YELLOW/NAVY - MJA010)	$86.67		
EFT34388	20/12/2021	BOYA EQUIPMENT PTY LTD	1 X KUBOTA ZERO TURN MOWER WITH ROOF COVER - MODEL GZD15-3HD INCLUDES DELIVERY AND INSTALL IN CARNARVON	$21,222.48		
EFT34389	20/12/2021	CABCHARGE AUSTRALIA PTY LTD	OVERDUE PAYMENT FEE	$1.92		
EFT34390	20/12/2021	CAPRICORN PEST CONTROL	GENERAL PEST AND SILVERFISH TREATMENT TO LIBRARY AND ART GALLERY	$1,023.00		
EFT34391	20/12/2021	BARRY EVANS FURNITURE & FLOOR COVERINGS	SUPPLY AND INSTALL REMOTE CONTROLLED ELECTRIC ROLLER SHUTTER AT CARNARVON LIBRARY	$4,399.00		
EFT34392	20/12/2021	CENTRAL REGIONAL TAFE - GERALDTON	CERTIFICATE IV YOUTH WORK	$471.10		
EFT34393	20/12/2021	CITY OF GREATER GERALDTON	PROVISION OF BUILDING SERVICES FOR THE MONTH OF OCTOBER 2021	$1,886.04		
EFT34394	20/12/2021	CORAL COAST PLUMBING	REPLACE COPPER WATER SERVICE PIPES (WHERE POSSIBLE) AT 7 AIRPORT CRESENT	$7,522.81		
EFT34395	20/12/2021	CONTROLLED IRRIGATION SUPPLIES	20 X SPRINKLER ROTATERS INCLUDES FREIGHT	$1,130.00		
EFT34396	20/12/2021	CORSIGN WA PTY LTD	DIRECTIONAL SIGN FOR GNULLINGOO MIA RESIDENTIAL CARE	$55.00		
EFT34397	20/12/2021	RK & LJ SMITH CORPORATION PTY LTD T/A CARNARVON AUTO ELECTRICS	3 X 75AMP 140 CCA BATERIES (580D26R) FOR RUBBISH TRUCK - P293	$585.00		
EFT34398	20/12/2021	THE TRUSTEE FOR CHAPMAN TRUST T/A CARNARVON MITRE 10	80 GARDEN TREND 35CM HANGING BASKETS (NO LINERS)	$1,224.35		
EFT34399	20/12/2021	DELL AUSTRALIA PTY LTD	DELL MOBILE PRECISION WORKSTATION 5760 CTO PC - 1 EXECUTIVE MANAGER DEVELOPMENT SERVICES	$3,960.00		
EFT34400	20/12/2021	DOWLING GIUDICI AND ASSOCIATES	PREPARE AND PRESENT A DETAILED OVERVIEW ON THE OUTSTANDING ELEMENTS OF THE CARNARVON FASCINE WATERWAY AND ENVIRONS MASTERPLAN THAT REQUIRE IMPLEMENTATION	$6,600.00		
EFT34401	20/12/2021	DUN DIRECT PTY LTD	FUEL FOR SHIRE VEHICLES 15.11.2021 - 21.11.2021	$21,679.59		
EFT34402	20/12/2021	ELDERS RURAL SERVICES AUSTRALIA LIMITED	SETS OF CAMLOCKED FIRE NOZZLES FOR SMALL WATER TANKS AT DEPOT, AIRPORT AND WASTE FACILITY AS QUOTED	$423.60		
EFT34403	20/12/2021	JM AND VL FARNE	MAINTENACNE TO LANDFILL SITE CORAL BAY FOR THE PERIOD OF NOVEMBER 2021	$19,895.31		
EFT34404	20/12/2021	GASCOYNE TRANSPORT SERVICES PTY LTD	TRANSPORT GRID AND CONCRETE PADS TO DBCA SITES ON GNARALOO RD AND RED BLUFF RD	$1,320.00		
EFT34405	20/12/2021	ROADSTONE WEST PTY LTD T/AS GREENFIELD TECHNICAL SERVICES	PRINCIPAL'S REPRESENTATIVE - PREPARATION FOR CONSTRUCTION WORKS, WATER SOURCES, GRAVEL PITS, WORKS SCHEDULE	$7,519.33		
EFT34406	20/12/2021	HORIZON POWER (BENTLEY OFFICE)	ELECTRICITY ACCOUNT FOR THE PERIOD OF OCTOBER & NOVEMBER 2021	$67,132.06		
EFT34407	20/12/2021	ICONIQ T/A AROCADE	ARO FOR THE PERIOD OF 06/12/2021-12/12/2021	$2,784.00		
EFT34408	20/12/2021	INDEPENDENT FUEL SOLUTIONS PTY LTD	DIESEL FUEL FOR WORK VEHICLE 18.11.2021	$4,416.92		
EFT34409	20/12/2021	JENNIFER LITTLE	PROVISION OF MANAGER SERVICES FOR THE CARNARVON AQUATIC CENTRE AS PER CONTRAT RFT FOR THE PERIOD OF NOVEMBER 2021	$18,230.17		
EFT34410	20/12/2021	JOLLY'S AUTO CENTRE (JOLLY'S TYRE SERVICE)	1 X TOYO TYRE FOR TOYOTA HILUX (WORKSHOP UTE) - P330	$431.00		
EFT34411	20/12/2021	KLEENIT PTY LTD	RFT 06/2017 -PROVISION OF PUBLIC SPACE & FOOTPATH CLEANING	$20,477.82		
EFT34412	20/12/2021	LANDGATE - ACCOUNTS	STANDING PURCHASE ORDER FROM 5/10/2021 TO 30 JUNE 2022 FOR RURAL, MINING GRV SCHEDULES FOR MONTHLY INVOICES FOR INTERIM RATING OR PROPERTY ADJUSTMENTS.	$282.74		

Schedule 7.2.1 (a)

List of Accounts submitted to the ordinary Council Meeting to be held on 23rd November 2021 for information in respect to accounts already paid in October 2021. (Local Government Financial Management Regulations 1996)

SHIRE OF CARNARVON						
EFT34413	20/12/2021	MIDWEST CHEMICAL AND PAPER DISTRIBUTORS	HAND TOWEL ROLL PACKAGES (16 ROLLS/PACK) (INC DELIVERY TO SHIRE DEPOT)	$274.98		
EFT34414	20/12/2021	THE TRUSTEE FOR KIMAL TRUST T/A MKB INDUSTRIES	SUPPLY OF 9M3 SKIP BIN WITH LID AT BLOWHOLES CAMPING AREA, WEEKLY EMPTY	$1,331.00		
EFT34415	20/12/2021	NOISE AND VIBRATION MEASUREMENT SYSTEMS PTY LTD	E LOCAL GOVERNMENT NOISE (LGEN) COURSE FOR ENVIRONMENTAL HEALTH OFFICER	$1,265.00		
EFT34416	20/12/2021	OPENFORMS (AUST) PTY LTD	ONLINE PAYMENT PER FORM - FEE FROM 27/10/20 TO 27/08/2021	$342.10		
EFT34417	20/12/2021	KIMMARC PTY LTD T/A PORTSIDE ENGINEERING AND CRANE SERVICES	BEARINGS, HOUSINGS, AND BOLTS FOR GRID ROLLER - P288	$1,089.88		
EFT34418	20/12/2021	REPCO PTY LTD	PURCHASES FOR THE PERIOD OF NOVEMBER	$255.94		
EFT34419	20/12/2021	ST JOHN AMBULANCE ASSOCIATION IN WA INC	PROVIDE FIRST AID TRAINING COURSE FOR LIBRARY/GALLERY STAFF 21ST OCTOBER 2021	$160.00		
EFT34420	20/12/2021	TELSTRA AUSTRALIA	LANDLINE & INTERNET CHARGES 20/10-19/11/2021	$8,855.46		
EFT34421	20/12/2021	TENDERLINK (TRADING AS TENDERLINK.COM)	TENDER ADVERTISEMENT FOR RFT 10/2021 MIDDALYA CROSSING FLOOD DAMAGE AND UPGRADE WORKS	$369.60		
EFT34422	20/12/2021	TJ MEDICO PTY LTD	FABRICATE AND SUPPLY COMPOUND PANELS AND GATES FOR HUTCHINSON PARK PUMP STATION	$4,267.90		
EFT34423	20/12/2021	TOLL EXPRESS	FREIGHT FROM WINC TO CARNARVON	$524.68		
EFT34424	20/12/2021	TREMOR EARTHMOVING	DELIVERY OF CONTRACT RFT 07/2021 HARBOUR RD CONSTRUCTION - SEALED PAVEMENTS	$855,239.53		
EFT34425	20/12/2021	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	INTRODUCTION TO LOCAL GOVERNMENT COURSE - CUSTOMER SERVICE OFFICER	$390.00		
EFT34426	20/12/2021	WATER CORPORATION	WATER ACCOUNT FOR THE PERIOD OF 01/09/2021 TO 30/11/2021	$52,202.27		
EFT34427	20/12/2021	W.A. TREASURY CORPORATION	Loan No. 216 Interest payment - AIRPORT CORRECTIVE WORKS	$26,275.22		
EFT34428	20/12/2021	WESTERLY CONTRACTORS	MOW AND CLEAN ROBINSON STREET FROM BOUNDARY RD TO FIRST ROUNDABOUT	$10,010.00		
EFT34429	20/12/2021	WESTRAC PTY LTD	1 X ELEMENT FOR RUBBISH COMPACTOR	$89.31		
EFT34430	22/12/2021	DEFINITIV GROUP PTY LTD - (STAFF PAY) PAYMENT	PAYROLL FOR WEEK ENDING 19/12/2021	$260,009.81		
EFT34431	09/12/2021	DEFINITIV GROUP PTY LTD - (STAFF PAY) PAYMENT	PAYROLL FOR WEEK ENDING 05/12/2021 INCLUDING STAFF BONUSES AND PRIOR PERIOD OF SUPERANNUATION	$383,631.00		
				$2,244,510.83		

TOTAL	
TOTAL MUNI EFT	$2,244,510.83
TOTAL MUNI CHEQUES	$0.00
TOTAL BANK DIRECTS	$0.00
TOTAL TRUST EFT	$0.00
TOTAL TRUST CHEQUES	$0.00
TOTAL	

Shire of Carnarvon

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 30 NOVEMBER 2021

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

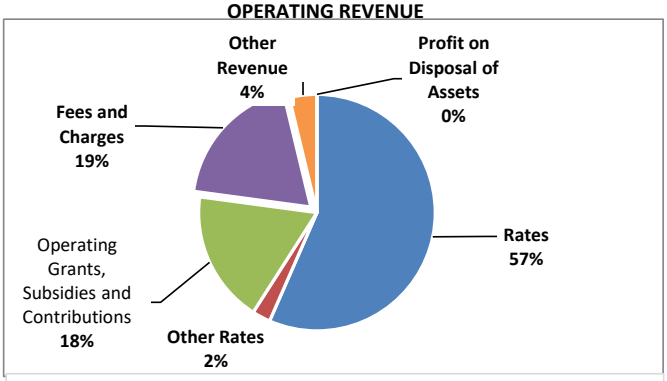
TABLE OF CONTENTS

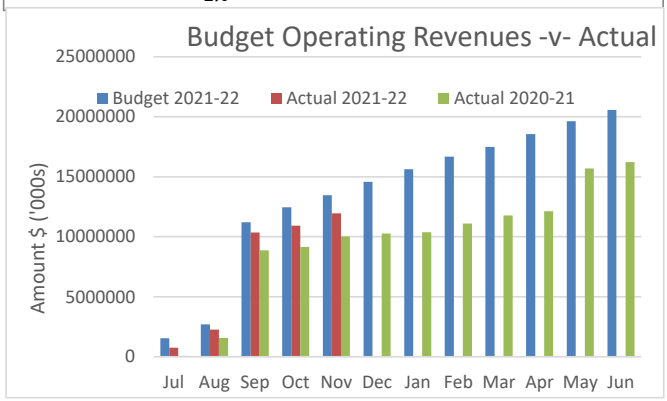
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary with the completion of Year end processes.

SUMMARY INFORMATION - GRAPHS

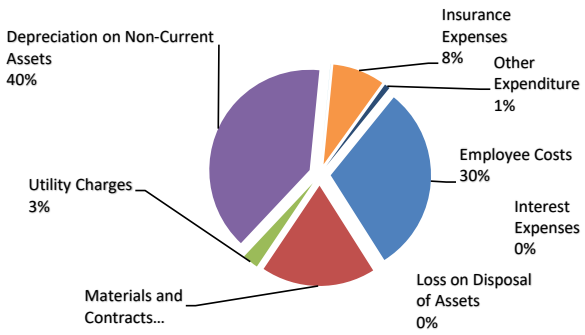
OPERATING ACTIVITIES

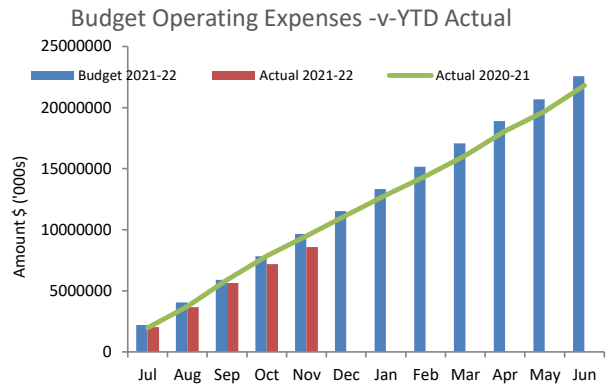
OPERATING REVENUE





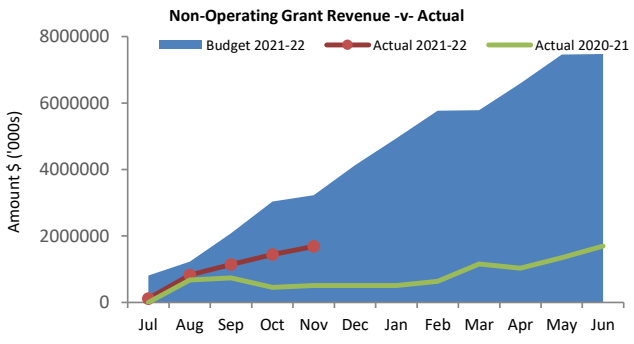
OPERATING EXPENSES



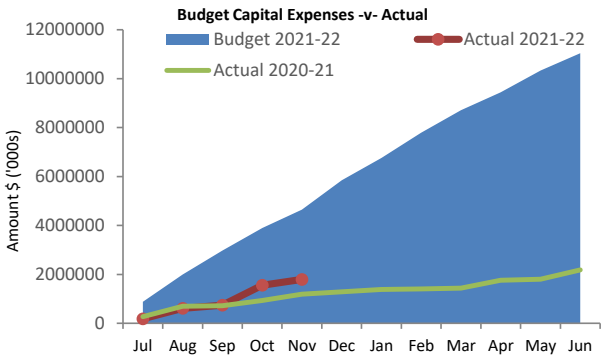


INVESTING ACTIVITIES

CAPITAL REVENUE

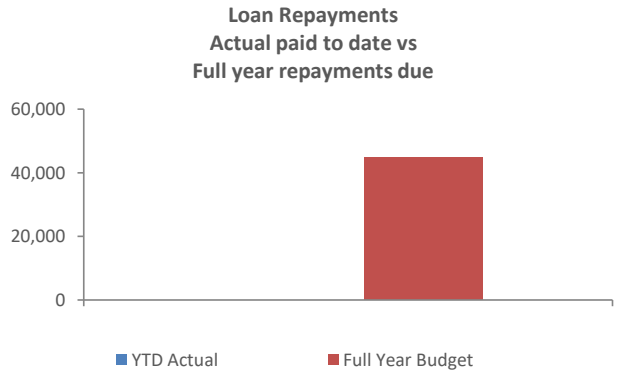


CAPITAL EXPENSES

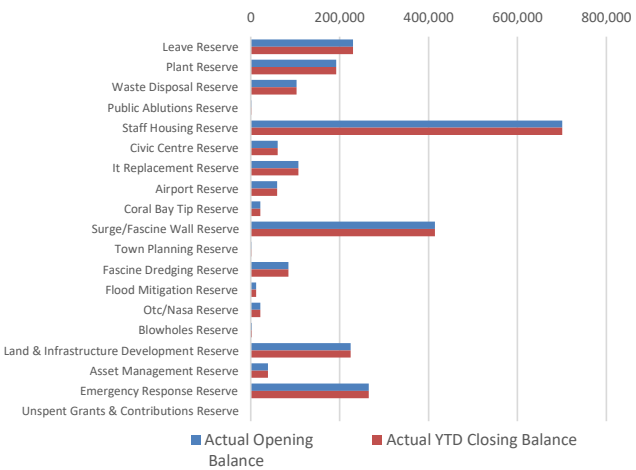


FINANCING ACTIVITIES

BORROWINGS



RESERVES



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

STATUTORY STATEMENT Local Government (Financial Management) Regulations 34
STATEMENT OF FINANCIAL ACTIVITY **BY PROGRAM**
FOR THE PERIOD ENDED 30 NOVEMBER 2021

	Ref Note	REG 34(1)(a) Adopted Budget	REG 34(1)(b) YTD Budget (a)	REG 34(1)(c) YTD Actual (b)	REG 34(1)(d) Var. $ (b)-(a)	REG 34(1)(d) Var. % (b)-(a)/(a)	Var.
		$	$	$	$	%	
Opening funding surplus / (deficit)	1	6,215,963	6,215,963	**6,961,453**	745,490	11.99%	▲
Revenue from operating activities							
Governance		65,884	44,945	**68,672**	23,727	52.79%	▲
General purpose funding - general rates	9	5,767,048	5,767,184	**5,778,671**	11,487	0.20%	
General purpose funding - other		2,571,827	1,283,083	**1,294,740**	11,657	0.91%	
Law, order and public safety		384,612	227,874	**183,527**	(44,347)	(19.46%)	▼
Health		45,600	18,165	**24,634**	6,469	35.61%	
Education and welfare		310,190	146,094	**100,286**	(45,808)	(31.36%)	▼
Community amenities		2,086,561	1,800,431	**1,731,064**	(69,367)	(3.85%)	
Recreation and culture		131,199	34,118	**229,242**	195,124	571.91%	▲
Transport		1,136,519	687,210	**668,203**	(19,007)	(2.77%)	
Economic services		341,775	134,608	**172,598**	37,990	28.22%	▲
Other property and services		242,788	101,155	**12,972**	(88,183)	(87.18%)	▼
		13,084,003	**10,244,867**	**10,264,606**	19,739		
Expenditure from operating activities							
Governance		(1,475,458)	(630,060)	**(372,611)**	257,449	40.86%	▲
General purpose funding		(270,954)	(86,065)	**(78,498)**	7,567	8.79%	
Law, order and public safety		(1,122,956)	(517,340)	**(447,315)**	70,025	13.54%	▲
Health		(781,701)	(324,819)	**(237,493)**	87,326	26.88%	▲
Education and welfare		(840,461)	(373,495)	**(320,350)**	53,145	14.23%	▲
Housing		(184,842)	(90,751)	**0**	90,751	100.00%	▲
Community amenities		(1,960,933)	(801,153)	**(794,936)**	6,217	0.78%	
Recreation and culture		(4,220,064)	(1,844,080)	**(1,537,369)**	306,711	16.63%	▲
Transport		(9,341,491)	(3,904,795)	**(3,589,255)**	315,540	8.08%	
Economic services		(1,352,130)	(557,540)	**(438,494)**	119,046	21.35%	▲
Other property and services		(999,874)	(518,545)	**(764,970)**	(246,425)	(47.52%)	▼
		(22,550,864)	**(9,648,643)**	**(8,581,291)**	1,067,352		
Non-cash amounts excluded from operating activities							
Add: Loss on disposal of assets	6	25,400	0	**0**	0	0.00%	
Add: Depreciation on assets		8,212,681	3,421,920	**3,394,366**	(27,554)	(0.81%)	
Less: Movement in Provisions		0	0	**(3,033)**	(3,033)	0.00%	
Less: Movement in Contract Liabilities		(2,245,151)	0	**0**	0	0.00%	
Amount attributable to operating activities		**(3,473,931)**	**4,018,144**	**5,074,649**	**1,059,538**		
Investing Activities							
Non-operating grants, subsidies and contributions	7	7,356,828	3,229,273	**1,684,652**	(1,544,621)	(47.83%)	▼
Net Non-Operating Grants		**7,356,828**	**3,229,273**	**1,684,652**	(1,544,621)	(47.83%)	
Proceeds from disposal of assets	6	30,000	0	**0**	0	0.00%	
Payments for property, plant and equipment and infrastructure	5	(11,316,306)	(4,565,618)	**(1,850,517)**	2,715,101	59.47%	▲
Amount attributable to investing activities		**(3,929,478)**	**(1,336,345)**	**(165,865)**	1,170,480		
Financing Activities							
Proceeds from new debentures	12	947,000	0	**0**	0	0.00%	
Transfer from reserves	4	784,105	0	**0**	0	0.00%	
Payments for principal portion of lease liabilities		(298,028)	(813)	**(813)**	0	0.00%	
Repayment of debentures	12	(44,831)	0	**0**	0	0.00%	
Transfer to reserves	4	(200,800)	0	**0**	0	0.00%	
Amount attributable to financing activities		**1,187,446**	**(813)**	**(813)**	0		
Closing funding surplus / (deficit)	1	**0**	**8,896,949**	**11,869,424**	2,972,475		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year for Operating is (+) plus or (-) minus $10,000 and for Capital (+) plus or (-) minus $20,000 or 10.00% whichever is the hi
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

STATUTORY STATEMENT Local Government (Financial Management) Regulations 34
STATEMENT OF FINANCIAL ACTIVITY **BY NATURE OR TYPE**
FOR THE PERIOD ENDED 30 NOVEMBER 2021

	Ref Note	*REG 34(1)(a)* Adopted Budget	*REG 34(1)(b)* YTD Budget (a)	*REG 34(1)(c)* YTD Actual (b)	*REG 34(1)(d)* Var. $ (b)-(a)	*REG 34(1)(d)* Var. % (b)-(a)/(a)	Var.
		$	$	$	$	%	
Opening funding surplus / (deficit)	1	6,215,963	6,215,963	**6,961,453**	745,490	11.99%	▲
Revenue from operating activities							
Rates	9	5,767,048	5,767,184	**5,778,671**	11,487	0.20%	
Specified area rates	9	258,261	258,261	**255,673**	(2,588)	(1.00%)	
Operating grants, subsidies and contributions	8	3,535,225	1,981,072	**1,846,340**	(134,732)	(6.80%)	
Fees and charges		3,180,701	2,100,749	**1,953,509**	(147,240)	(7.01%)	
Interest earnings		83,500	34,790	**46,948**	12,158	34.95%	▲
Other revenue		259,268	102,811	**383,466**	280,655	272.98%	▲
		13,084,003	**10,244,867**	**10,264,606**	19,739		
Expenditure from operating activities							
Employee costs		(6,898,727)	(2,894,532)	**(2,590,413)**	304,119	10.51%	▲
Materials and contracts		(5,560,361)	(2,407,449)	**(1,579,422)**	828,027	34.39%	▲
Utility charges		(813,400)	(338,855)	**(222,399)**	116,456	34.37%	▲
Depreciation on non-current assets		(8,212,681)	(3,421,920)	**(3,394,366)**	27,554	0.81%	
Interest expenses		(44,634)	(14,780)	**839**	15,619	105.68%	▲
Insurance expenses		(540,661)	(400,212)	**(718,944)**	(318,732)	(79.64%)	▼
Other expenditure		(455,000)	(170,895)	**(76,586)**	94,309	55.19%	▲
Loss on disposal of assets	6	(25,400)	0	**0**	0	0.00%	
		(22,550,864)	**(9,648,643)**	**(8,581,291)**	1,067,352		
Non-cash amounts excluded from operating activities							
Add: Loss on disposal of assets	6	25,400	0	**0**	0	0.00%	
Add: Depreciation on assets		8,212,681	3,421,920	**3,394,366**	(27,554)	(0.81%)	
Less: Movement in Provisions		0	0	**(3,033)**	(3,033)	0.00%	
Less: Movement in Contract Liabilities		(2,245,151)	0	**0**	0	0.00%	
		5,992,930	**3,421,920**	**3,391,333**	(30,587)	(0.81%)	
Amount attributable to operating activities		**(3,473,931)**	**4,018,144**	**5,074,649**	1,059,537		
Investing activities							
Non-operating grants, subsidies and contributions	7	7,356,828	3,229,273	**1,684,652**	(1,544,621)	(47.83%)	▼
Net Non-Operating Grants		**7,356,828**	**3,229,273**	**1,684,652**	(1,544,621)		
Proceeds from disposal of assets	6	30,000	0	**0**	0	0.00%	
Payments for property, plant and equipment and infrastructure	5	(11,316,306)	(4,565,618)	**(1,850,517)**	2,715,101	59.47%	▲
Net Non-Operating Expenditure		**(11,286,306)**	**(4,565,618)**	**(1,850,517)**	2,715,101		
Amount attributable to investing activities		**(3,929,478)**	**(1,336,345)**	**(165,865)**	**1,170,480**		
Financing Activities							
Proceeds from new debentures	12	947,000	0	**0**	0	0.00%	
Transfer from reserves	4	784,105	0	**0**	0	0.00%	
Payments for principal portion of lease liabilities		(298,028)	(813)	**(813)**	0	0.00%	
Repayment of debentures	12	(44,831)	0	**0**	0	0.00%	
Transfer to reserves	4	(200,800)	0	**0**	0	0.00%	
Amount attributable to financing activities		**1,187,446**	**(813)**	**(813)**	0		
Closing funding surplus /(deficit) REG 34(1)(e)	1	**0**	**8,896,949**	**11,869,424**	2,972,475		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2020-21 year is $10,000 or 10.00% whichever is greater.
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

Statutory document REG 34(2)(a)
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

Note 1

Explanation of the composition of net current assets

	Notes	Opening Position: Adopted Budget Closing Surplus/Deficit Calculation 21/22	Opening Position: Last Years Actual Closing Closing Surplus 20/21, Unaudited Bfwd Actual 21/22	Closing Position: This time last month 31/10/2021	Closing Position: YTD Actual (b) 30/11/2021
		$	$	$	$
Net current assets used in the Statement of Financial Activity					
Current assets					
* See note Cash and cash equivalents	3	9,305	5,099,658	7,932,893	9,622,298
Cash backed Reserves		2,883,477	2,683,109	2,683,109	2,683,109
Rates receivables		0	834,186	3,076,496	2,807,910
Receivables	10	317,531	843,325	261,402	(187,982)
Inventories		13,090	63,090	79,533	86,802
Other current assets					
Total Current assets		**3,223,403**	**9,523,368**	**14,033,432**	**15,012,137**
Less: Current liabilities					
Payables		(339,926)	121,194	481,912	(459,604)
Contract liabilities		(21,827)	(2,334,858)	(2,334,858)	(2,334,858)
Borrowings	12	(7,719)	(52,550)	(52,550)	(52,550)
Lease liabilities	13	0	(348,948)	(348,135)	(348,135)
Employee Provisions		(1,003,582)	(587,386)	(584,352)	(584,353)
Total Current liabilities		**(1,373,054)**	**(3,202,548)**	**(2,837,984)**	**(3,779,500)**
Net Currents Assets		**1,850,349**	**6,320,820**	**11,195,448**	**11,232,637**
Less: Adjustments to net current assets					
Less: Reserves - restricted cash	4	(2,883,477)	(2,683,109)	(2,683,109)	(2,683,109)
Add: Contract liabilities (Grants received but not spent)		0	2,334,858	2,334,858	2,334,858
Add: Borrowings included in Budget	12	7,719	52,550	52,550	52,550
Add: Lease liabilities included in Budget	13	21,827	348,948	348,135	348,135
Add: Provisions - employee		1,003,582	587,386	584,352	584,353
Total adjustments to net current assets		**(1,850,349)**	**640,633**	**636,787**	**636,787**
Funding surplus/(deficit) (NET CURRENT ASSETS)		**0**	**6,961,453**	**11,832,235**	**11,869,424**

NOTE

***** The Shires Cash & Cash equivalents as reflected in this note have not been reconciled to the actual bank account as disclosed at Note 3.
Staff are urgently working on getting the bank reconciliations up to date.

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Restricted cash includes outstanding reserve transfers.

Statutory document REG 34(2)(b)
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY **Note 2**
FOR THE PERIOD ENDED 30 NOVEMBER 2021 **Explanation of material variances**

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

The material variance adopted by Council for the 2021-22 year for Operating is (+) plus or (-) minus $10,000 and for Capital (+) plus or (-) minus $20,000 or 10.00% whichever is the higher.

This is indicated by the up and down arrow symbols

Reporting Program	Var. $	Var. %		Timing/ Permanent	Explanation of Variance
	$	%			
Revenue from operating activities					
Governance	23,727	52.79%	▲	Timing	Grant income received earlier than expected
General purpose funding - rates	11,487	0.20%			Within variance threshold
General purpose funding - other	11,657	0.91%			Within variance threshold
Law, order and public safety	(44,347)	(19.46%)	▼	Timing	Grant income has not yet been received
Health	6,469	35.61%			Within variance threshold
Education and welfare	(45,808)	(31.36%)	▼	Timing	Grant income has not yet been received
Housing	0	0.00%			Within variance threshold
Community amenities	(69,367)	(3.85%)			Within variance threshold
Recreation and culture	195,124	571.91%	▲	Permanent	Unbudgeted Insurance Claim revenue as a result of Cyclone Seroja. Will be addressed with the budget review.
Transport	(19,007)	(2.77%)			Within variance threshold
Economic services	37,990	28.22%	▲	Timing	Camping fees are greater than budgeted. Will be addressed with the budget review.
Other property and services	(88,183)	(87.18%)	▼	Timing	Private Works revenue is less than anticipated and Diesel Fuel rebate will be claimed in future months.
Expenditure from operating activities					
Governance	257,449	40.86%	▲	Timing	General Program expenses are under budget at this point in time
General purpose funding	7,567	8.79%			Within variance threshold
Law, order and public safety	70,025	13.54%	▲	Timing	General Program expenses are under budget at this point in time
Health	87,326	26.88%	▲	Timing	General Program expenses are under budget at this point in time
Education and welfare	53,145	14.23%	▲	Timing	General Program expenses are under budget at this point in time
Housing	90,751	100.00%	▲	Timing	General Program expenses are under budget at this point in time
Community amenities	6,217	0.78%			Within variance threshold
Recreation and culture	306,711	16.63%	▲	Timing	General Program expenses are under budget at this point in time
Transport	315,540	8.08%			Within variance threshold
Economic services	119,046	21.35%	▲	Timing	General Program expenses are under budget at this point in time
Other property and services	(246,425)	(47.52%)	▼	Timing	Insurance allocations to be allocated across programs and Leased vehicle depreciation to be processed.
Non-cash amounts excluded from operating activities					
Less: Profit on asset disposals	0	0.00%			Within variance threshold
Add: Loss on disposal of assets	0	0.00%			Within variance threshold
Add: Depreciation on assets	(27,554)	(0.81%)			Within variance threshold
Investing activities					
Proceeds from non-operating grants, subsidies and contributions	(1,544,621)	(47.83%)	▼	Timing	R2R, DFES, RADS and LRCI funding has not yet been received/brought to account. Refer to Note 7 for detail.
Proceeds from disposal of assets	0	0.00%			Within variance threshold
Payments for property, plant and equipment and infrastructure	2,715,101	59.47%	▲	Timing	Refer to Capital expenditure Note 5 for project details.
Financing activities					
Proceeds from new debentures	0	0.00%			Budgeted borrowings will occur when ordered assets are near to arrive arrival
Transfer from reserves	0	0.00%			Within variance threshold
Payments for principal portion of lease liabilities	0	0.00%			Within variance threshold
Repayment of debentures	0	0.00%			Within variance threshold
Transfer to reserves	0	0.00%			Within variance threshold
Opening funding surplus / (deficit)	745,490	11.99%	▲	Permanent	The Final audited result for 2021 is not complete, this amount is subject to change.

Shire of Carnarvon

SUPPORTING INFORMATION THE MONTHLY STATEMENTS
PROVIDED FOR COUNCILLORS INFORMATION REG 34(2)(c)
FOR THE PERIOD ENDED 30 NOVEMBER 2021

The Local Government (Financial Management) Regulations provide at 34.(2) that:
(2) Each Statement of financial activity is to be accompanied by documents containing —
(c) such other supporting information as is considered relevant by the local government;
as such the following supporting information is provided.

INDEX TO NOTES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

Note 3
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Cash on hand								
Municipal Bank Account - 4334-09426	Cash and cash equivalents	7,659,109	(225,834)	7,433,275	0	ANZ Bank	0.00%	On Call
Municipal Online Account - 4510-69349	Cash and cash equivalents	1,369,253	0	1,369,253	0	ANZ Bank	0.05%	On Call
Municipal Bank Account - 3781-67777 - Visitor Centre	Cash and cash equivalents	169,626	0	169,626	0	ANZ Bank	0.00%	On Call
Trust Bank Account - 4334-09434	Cash and cash equivalents		0	0	232,858	ANZ Bank	0.00%	On Call
Reserve Bank Account-4334-75677	Cash and cash equivalents	0	271	271	0	ANZ Bank	0.00%	On Call
Reserve Online Account - 4516-72666	Cash and cash equivalents	0	2,908,943	2,908,943	0	ANZ Bank	0.05%	On Call
Investments								
Term Deposit - No.2 Blowholes	Cash and cash equivalents	33,703	0	33,703	0	WATC	0.05%	OCDF*
Total		**9,231,690**	**2,683,380**	**11,915,070**	**232,858**			
Comprising								
Cash and cash equivalents		9,231,690	2,683,380	11,915,070	232,858			
		9,231,690	**2,683,380**	**11,915,070**	**232,858**			

KEY INFORMATION

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

Restricted cash includes outstanding reserve transfers.

* OCDF - Overnight Cash Deposit Facility

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

FINANCING ACTIVITIES
Note 4
CASH RESERVES

Reserves

Reserve name	Original Budget Opening Balance	Actual Opening Balance	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
		$	$	$	$	$	$	$	$
LEAVE RESERVE									
Leave Reserve	229,798	229,808	317	100,000	0	0	0	329,798	230,125
Plant Reserve	192,449	192,457	0	0	0	0	0	192,449	192,457
Waste Disposal Reserve	103,320	103,324	0	50,000	0	0	0	153,320	103,324
Public Ablutions Reserve	1,764	1,764	0	0	0	0	0	1,764	1,764
Staff Housing Reserve	700,510	700,540	0	0	0	0	0	700,510	700,540
Civic Centre Reserve	60,512	60,515	0	0	0	0	0	60,512	60,515
It Replacement Reserve	107,061	107,065	0	0	0	0	0	107,061	107,065
Airport Reserve	59,299	59,302	0	0	0	0	0	59,299	59,302
Coral Bay Tip Reserve	21,859	21,860	0	50,000	0	0	0	71,859	21,860
Surge/Fascine Wall Reserve	414,424	414,442	0	0	0	0	0	414,424	414,442
Town Planning Reserve	1,451	1,451	0	0	0	0	0	1,451	1,451
Fascine Dredging Reserve	84,690	84,693	0	0	0	0	0	84,690	84,693
Flood Mitigation Reserve	11,885	11,886	0	0	0	0	0	11,885	11,886
Otc/Nasa Reserve	21,367	21,368	0	0	0	0	0	21,367	21,368
Blowholes Reserve	2,750	2,750	0	0	0	0	0	2,750	2,750
Land & Infrastructure Development Reserve	224,854	224,864	0	0	0	0	0	224,854	224,864
Asset Management Reserve	38,894	38,896	0	0	0	0	0	38,894	38,896
Emergency Response Reserve	265,391	265,402	0	0	0	0	0	265,391	265,402
Mosquito Management Reserve	5,373	5,373	0	800	0	0	0	6,173	5,373
Country Roads Grading	135,026	135,032	0	0	0	0	0	135,026	135,032
Reserve Funds	**2,682,677**	**2,682,792**	**317**	**200,800**	**0**	**0**	**0**	**2,883,477**	**2,683,109**
Unspent Grants									
Unspent Grants & Contributions Reserve	784,105	0	0	0	0	(784,105)	0	0	0
Total Unspent Grants cash backed in reserve	**784,105**	**0**	**0**	**0**	**0**	**(784,105)**	**0**	**0**	**0**
TOTAL CASH BACKED RESERVES	**3,466,782**	**2,682,792**	**317**	**200,800**	**0**	**(784,105)**	**0**	**2,883,477**	**2,683,109**

KEY INFORMATION

Reserves transfers to and from the Muni bank are in progress

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

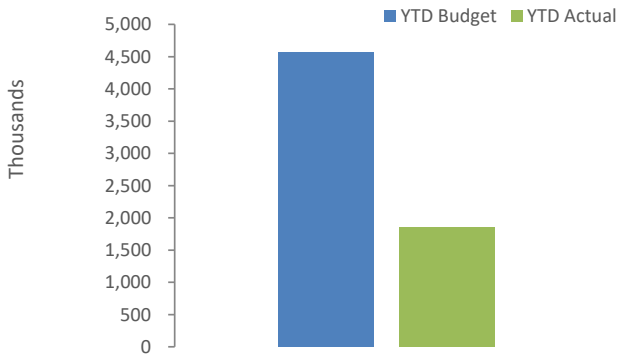
INVESTING ACTIVITIES
Note 5
CAPITAL ACQUISITIONS SUMMARY

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	Variance
	$	$	$	$
Land & Buildings	436,416	211,990	**156,432**	(55,558)
Furniture & Equipment	111,000	46,255	**0**	(46,255)
Plant & Equipment	1,345,850	537,855	**44,341**	(493,514)
Roads	5,398,253	2,019,360	**1,022,313**	(997,047)
Footpaths	198,724	49,465	**15,325**	(34,140)
Drainage	40,000	26,666	**(405)**	(27,071)
Parks & Ovals	925,497	228,499	**22,297**	(206,202)
Airport	1,152,911	691,121	**451,620**	(239,501)
Other Infrastructure	1,312,655	613,156	**82,691**	(530,465)
Landfill	395,000	141,251	**55,902**	(85,349)
Payments for Capital Acquisitions	**11,316,306**	**4,565,618**	**1,850,517**	**(2,715,101)**
Right of use assets	**0**	**0**	**0**	0
Total Capital Acquisitions	**11,316,306**	**4,565,618**	**1,850,517**	**(2,715,101)**

Capital Acquisitions Funded By:				
	$	$	$	$
Capital grants and contributions	**7,356,828**	**3,229,273**	**1,684,652**	(1,544,621)
Other (disposals & C/Fwd)	**30,000**	**0**	**0**	0
Cash backed reserves				
Unspent Grants & Contributions Reserve	**784,105**	**784,105**	**0**	(784,105)
Contribution - operations	**2,198,373**	**552,240**	**165,865**	(386,375)
Capital funding total	**11,316,306**	**4,565,618**	**1,850,517**	**(2,715,101)**

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



INVESTING ACTIVITIES
Note 5
CAPITAL ACQUISITIONS SUMMARY

5. CAPITAL ACQUISITIONS DETAILED

Account	Job	Account Description	Adopted Original Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		Land & Buildings				
0604		Land & Buildings	30,000	12,500	0	(12,500)
2314	0375	Rubbish Tip	0	0	235	235
1224		Land & Buildings - Dfes	141,000	141,000	140,856	(144)
2974	0410	7 Airport Cres. - Capital	15,000	6,250	3,179	(3,071)
3064	LRC016	Public Toilets Baxter Park	100,000	0	0	0
3680	1501	Depot Improvements	69,431	3,925	0	(3,925)
3688		Depot Information Technology Links	6,000	0	0	0
3764	LRC015	Baston Oval Ablutions Upgrade	20,000	0	0	0
4154	0415	Main Airport Terminal	20,000	13,332	205	(13,127)
4154	LRC008	Airport Amenity Improvements	34,985	34,983	11,956	(23,027)
			436,416	**211,990**	**156,432**	**(55,558)**
		Furniture & Equipment				
0594		Furn & Equip (Admin)	20,000	8,335	0	(8,335)
0598		Equipment (New And Renewal) For I.T.	56,000	23,335	0	(23,335)
3554		Furn & Equip (Lib)	35,000	14,585	0	(14,585)
			111,000	**46,255**	**0**	**(46,255)**
		Plant & Equipment				
1234		Plant & Equip - Dfes	0	0	24,064	24,064
2514		Plant And Equipment - Refuse Site	265,000	110,415	0	(110,415)
3274	1564	Other Plant And Equipment - Aquatic Centre	30,000	12,500	1,293	(11,207)
3344		Plant And Equipment	30,000	0	0	0
4114		Plant & Equip. - Airport	25,000	0	0	0
4284		Plant & Equipment	995,850	414,940	18,985	(395,955)
			1,345,850	**537,855**	**44,341**	**(493,514)**
		Roads				
3740						
3740	R2R209	Harbour Road - Roads To Recovery	807,225	323,845	0	(323,845)
3740	R2R241	Main Street - Roads To Recovery	807,225	0	3,355	3,355
3747	RRG066	Blowholes Road	375,000	503,199	495,067	(8,132)
3747	RRG121	Quobba Gnaraloo	950,000	208,330	453,099	244,769
3747	RRG174	Minilya/Lyndon Road	550,343	229,305	0	(229,305)
3747	RRG209	Harbour Road	1,192,775	631,075	15,673	(615,402)
3760	C702	Grid Construction & Approches	266,017	94,272	50,304	(43,968)
3760	C737	Water Bore Installation	125,000	0	0	0
3760	LRC001	Dog Fence Project Support	14,668	14,667	0	(14,667)
3760	LRC018	Culverts And Flood Wall Rock Minilya Lyndon & Wahroonga Pimb	310,000	14,667	4,815	(9,852)
			5,398,253	**2,019,360**	**1,022,313**	**(997,047)**
		Footpaths				
3848		Bicycle Network Coral By Design And Construct	30,000	0	0	0
3850	9004	Temporary Budget Job No - Footpaths Asset Renewals (COA 3850	118,724	49,465	0	(49,465)
3850	F178	Footpath - Olivia Terrace	0	0	5,325	5,325
3858		Wa Bicycle Network Carnarvon Feasibility Study	50,000	0	10,000	10,000
			198,724	**49,465**	**15,325**	**(34,140)**

INVESTING ACTIVITIES
Note 5
CAPITAL ACQUISITIONS SUMMARY

5. CAPITAL ACQUISITIONS DETAILED

		Drainage				
3770	D0002	Storm Water Pumps	40,000	26,666	(405)	(27,071)
			40,000	**26,666**	**(405)**	**(27,071)**
		Parks & Ovals				
3294	1562	Upgrades To Swimming Pool Bowl	55,000	55,000	0	(55,000)
3474	0615	Playground Equipment	50,000	0	0	0
3690	1154	Blowholes Development Project (Capital Works)	173,500	173,499	22,297	(151,202)
3690	R013	Skate Park Upgrade	80,000	0	0	0
3690	R046	Youth Precinct Development	566,997	0	0	0
			925,497	**228,499**	**22,297**	**(206,202)**
		Airport				
4124	A011	Northern Apron, Taxiway B Upgrade & Lighting Rwy 04/22	262,750	262,750	13,015	(249,736)
4124	A012	Coral Bay Airstrip Upgrade	415,871	415,871	427,244	11,373
4124	A015	Carnarvon Airport Airside Fencing , Boundary Fencing, Apron Ligh	474,290	12,500	11,361	(1,139)
			1,152,911	**691,121**	**451,620**	**(239,501)**
		Other Infrastructure				
3124	0495	Brown'S Range Cemetery - Niche Wall (Columbarium)	15,000	0	0	0
3124	LRC014	Pioneer Cemetery Remediation	59,000	59,000	11,648	(47,352)
3604	3616	Fascine Wall (Own Sources Capital Works)	250,000	0	20,552	20,552
3604	3620	Iws - Infrastucture (Bbrf)	224,431	147,257	172	(147,085)
3604	3621	Fascine Wall (Grant Funded)	3,000	3,000	0	(3,000)
3604	LRC005	Fascine Shelter & Bbq Project	49,500	49,500	0	(49,500)
3604	LRC006	Tramway Bridge Upgrade Project	48,000	0	0	0
3604	LRC007	Town Amenity Improvements	275,600	229,665	5,951	(223,714)
3604	LRC017	Brockman Park Retic And Landscape	148,912	0	0	0
3800	LRC012	Upgrade Power Supply Main Street	20,000	20,000	30,318	10,318
3974	0404	Replacement Of Triple J Transmitter	15,000	15,000	0	(15,000)
4214	LRC003	Coral Bay Visitor Signage Project	25,000	16,666	0	(16,666)
4214	LRC009	Blowholes Camping Area Improvements	159,212	53,070	3,050	(50,020)
4314	LCR004	Town Beach Kiosk Upgrade Project	20,000	19,998	11,000	(8,998)
			1,312,655	**613,156**	**82,691**	**(530,465)**
		Landfill				
2414	0385	New Refuse Site Development At Coral Bay	310,000	76,666	0	(76,666)
2614	0403	Install New Customer Service Booth	35,000	14,585	7,420	(7,165)
2614	LRC013	Solar Power Browns Range Tip	50,000	50,000	48,482	(1,518)
			395,000	**141,251**	**55,902**	**(85,349)**
		TOTALS	**11,316,306**	**4,565,618**	**1,850,517**	**(2,715,101)**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

INVESTING ACTIVITIES
Note 6
DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Community amenities								
	Rubbish Truck	46,500	23,000	0	(23,500)	0	0	0	0
	Recreation and culture								
	Utility Vehicle	8,900	7,000	0	(1,900)	0	0	0	0
		55,400	**30,000**	**0**	**(25,400)**	**0**	**0**	**0**	**0**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

INVESTING ACTIVITIES
Note 7
NON-OPERATING GRANTS AND CONTRIBUTIONS

Non operating grants, subsidies and contributions revenue

	Type	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual	Comment
		$	$	$	
Non-operating grants and subsidies					
Governance					
Law, order, public safety					
Capital Grant - Dfes	Tied	151,500	141,000	164,920	
Health					
Community amenities					
LRCI Grant	Tied	50,000	50,000	0	
L.R.C.I GRANT	Tied	156,000	65,000	0	
Recreation and culture					
L.R.C.I. Grant	Tied	0	0	0	
Grants - Blowholes Dev.	Tied	190,529	190,528	0	
L.R.C.I. Grant	Tied	406,957	0	0	
Grants - Integrated Water Project	Tied	465,000	465,000	291,865	
Lrci Grant	Tied	168,912	0	0	
Bbrf & Dpird Grants (Skate Park & Youth Precinct)	Tied	646,997	0	0	
Transport					
Local Roads & Community Infrastructure Grant	Tied	34,668	34,667	0	
Regional Road Group	Tied	1,564,535	782,266	520,000	
Roads To Recovery	Tied	1,615,450	807,724	0	
R.A.D.S Grant	Tied	440,883	143,103	146,747	
R.A.U.P. Grant	Tied	401,200	200,000	199,362	
L.R.C.I. Infr. Grant	Tied	34,985	34,985	0	
Lrci Grant	Tied	310,000	0	0	
Wa Bicycle Network Coral Bay Design And Construct	Tied	15,000	15,000	5,000	
Wa Bicycle Network Carnarvon Feasibility Study	Tied	0	0	10,000	
Main Roads Funding	Tied	500,000	300,000	346,758	
Economic services					
Lrci Grant - Infr.	Tied	204,212	0	0	
		7,356,828	**3,229,273**	**1,684,652**	

Provider	Type	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual	Comment
		$	$	$	
Operating grants and subsidies					
Governance					
Grant Income	Untied	30,000	30,000	30,000	
General purpose funding					
F.A.G.- General Purpose	Untied	1,744,263	872,132	872,132	
F.A.G. - Roads	Untied	694,264	347,132	347,132	
Law, order, public safety					
Bushfire Grant		17,120	8,560	9,899	
Emergency Svces Grant	Untied	35,410	35,409	4,431	
Grant-Emergency Risk Management (Aware)	Untied	25,082	25,082	0	
Grants And Contributions	Untied	129,697	0	0	
Dfes Grant Risk Officer	Untied	148,203	148,203	148,203	
Health					
Grants (Mosquito Funding)	Untied	8,000	3,330	4,617	
Education and welfare					
Grants- Service Agreement	Untied	244,190	122,094	85,145	
Recreation and culture					
Grants - Civic Centre		43,866	0	0	
Lib. And Gallery Grants		6,000	5,000	3,000	
Library Fundraising (Sale Of Books)		0	0	37	
Transport					
Mrwa Direct Grant	Untied	337,930	337,930	337,930	
Mrwa Streetlighting Contribution	Untied	21,200	21,200	0	
Mrwa Robinson Street Sweeping Contribution	Untied	10,000	10,000	10,000	
Mrwa Verge Mtnce Contribution	Untied	15,000	15,000	15,000	
Wa Bicycle Network Carnarvon Feasibility Study	Untied	25,000	0	0	
Agrn951- Tropical Low & Assoc Flooding 28 Jan - 8 Feb 2021	Untied	0	0	(21,185)	Correction required to costing
		3,535,225	**1,981,072**	**1,846,340**	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

OPERATING ACTIVITIES
Note 9
RATE REVENUE

General rate revenue				Budget				YTD Actual			
	Rate in $ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				$	$	$	$	$	$	$	$
Gross rental value											
Residential	11.1200	1,679	22,108,446	2,458,459	(5,000)	4,000	2,457,459	2,456,736	0	(82,337)	2,374,399
Commercial/Industrial	10.3000	322	15,551,561	1,601,811	0	0	1,601,810	1,604,489	0	0	1,604,489
Special Use/Rural	11.1200	102	1,757,732	195,460	0	0	195,459	195,460	0	0	195,460
Unimproved value											
Mining	24.512000	46	501,801	123,001	0	4,000	127,001	123,001	0	0	123,001
Pastoral	11.110000	40	3,143,392	349,231	0	(88,000)	261,230	349,231	0	0	349,231
Intensive Horticultural	2.273000	170	23,409,501	532,098	0	(8,000)	524,097	532,098	0	0	532,098
Sub-Total		**2,359**	**66,472,433**	**5,260,060**	**(5,000)**	**(88,000)**	**5,167,056**	**5,261,014**	**0**	**(82,337)**	**5,178,678**
Minimum payment	**Minimum $**										
Gross rental value											
Residential	1,158.58	395	457,639	457,639	0	0	457,639	457,639	0	0	457,639
Commercial/Industrial	1,158.58	59	68,356	68,356	0	0	68,356	68,356	0	0	68,356
Special Use/Rural	1,158.58	47	54,453	54,453	0	0	54,453	54,453	0	0	54,453
Unimproved value											
Mining	400.00	17	6,800	6,800	0	0	6,800	6,800		0	6,800
Pastoral	1,158.58	9	10,427	10,427	0	0	10,427	10,427		0	10,427
Intensive Horticultural	1,158.58	2	2,317	2,317	0	0	2,317	2,317		0	2,317
Sub-total		**529**	**599,993**	**599,993**	**0**	**0**	**599,992**	**599,993**	**0**	**0**	**599,992**
Total general rates							**5,767,048**	**5,861,007**	**0**	**(82,337)**	**5,778,670**
Other Rates	**Rate in $ (cents)**										
SAR - GRV Coral Bay	0.06833		3,644,983	249,061	0	0	249,061	249,058	0	0	249,058
Ex-gratia rates							9,200	0	0	0	6,615
Total specified area rates			**3,644,983**	**249,061**	**0**	**0**	**258,261**	**249,058**	**0**	**0**	**255,673**
Total Rates							**6,025,309**	**6,110,065**	**0**	**(82,337)**	**6,034,344**

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Rate Revenue by Rate Type

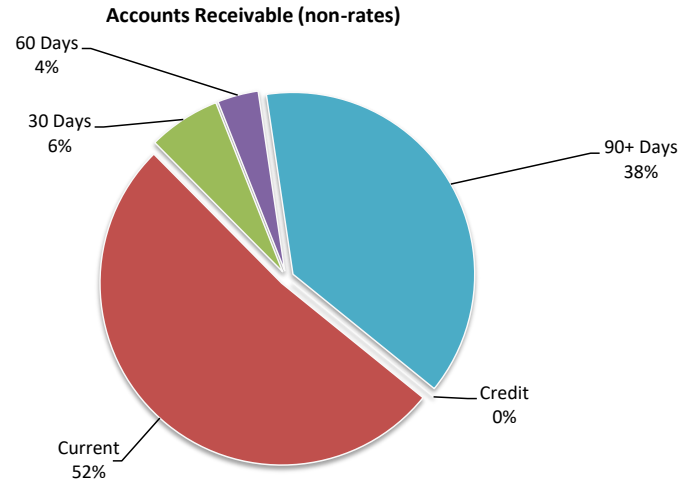
Rates receivable	30 Jun 2021	30 Nov 2021
	$	$
Opening arrears previous years		834,186
Levied this year		6,034,344
Less - collections to date		(4,060,620)
Equals current outstanding	**834,186**	**2,807,910**
Net rates collectable	**834,186**	**2,807,910**
% Collected		59.1%

	Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
		$	$	$	$	$	$
	Receivables - general	0	28,815	3,584	2,032	21,260	55,691
	Percentage	0.0%	51.7%	6.4%	3.6%	38.2%	
	Balance per trial balance						
	Sundry receivable	0	28,815	3,584	2,032	21,260	55,691
*	Due (to)/from ATO - GST and PAYG Net	0	(193,931)	0	0	0	(193,931)
	Provision for Doubtful Debts	0	0	0	0	(5,184)	(5,184)
	FESA Control	0	0	0	0	0	(44,120)
	Accrued Income	0	0	0	0	0	(338)
	Total receivables general outstanding	**0**	**(165,116)**	**3,584**	**2,032**	**16,076**	**(187,882)**

Amounts shown above include GST (where applicable)
* - Transactions pending from payroll system - processed in December.

KEY INFORMATION

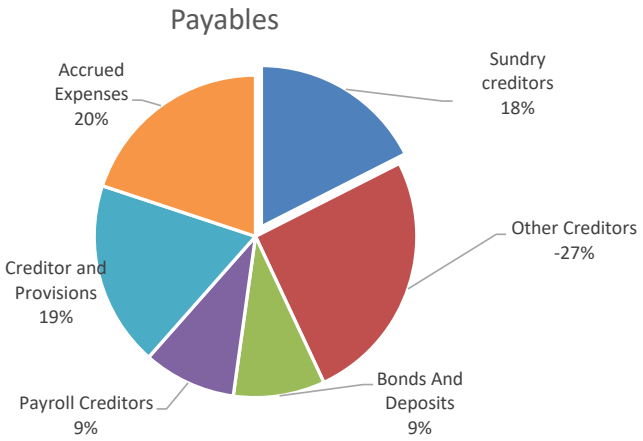
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	84,410	4,686	16,961	58,359	164,416
Percentage	*0%*	*51.3%*	*2.8%*	*10.3%*	*35.5%*	
Balance per trial balance						
Sundry creditors	0	84,410	4,686	16,961	58,359	164,416
Other Creditors	(239,206)	0	0	0	0	(239,206)
Bonds And Deposits	0	86,101	0	0	0	86,101
Payroll Creditors	0	87,319	0	0	0	87,319
Creditor and Provisions	0	174,157	0	0	0	174,157
Accrued Expenses	0	186,817	0	0	0	186,817
Total payables general outstanding						**459,604**
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

FINANCING ACTIVITIES
Note 12
BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2021	YTD Actual	Full Year Budget	YTD Actual	Full Year Budget	YTD Actual	Full Year Budget	YTD Actual	Full Year Budget
		$	$	$	$	$	$	$	$	$
Transport										
Airport Corrective works	216	264,239	0	0	0	44,831	264,239	219,408	(839)	7,720
Water Truck	TBC	0	0	256,720	0	0	0	256,720	0	11,103
Rubbish Truck	TBC	0	0	353,000	0	0	0	353,000	0	0
Utility Vehicles (5)	TBC	0	0	227,280	0	0	0	227,280	0	0
LWB Utility Truck	TBC	0	0	110,000	0	0	0	110,000	0	0
Total		**264,239**	**0**	**947,000**	**0**	**44,831**	**264,239**	**1,166,408**	(839)	**18,823**
Current borrowings		52,550					52,550			
Non-current borrowings		211,689					211,689			
		264,239					**264,239**			

Loan Repayments are 6 monthly and are financed by general purpose revenue.

New borrowings 2021-22

The Shire has approved borrowing in the 2021/22 Budget of $947,000 which are yet to be financed

Unspent borrowings

The Shire had no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

FINANCING ACTIVITIES
NOTE 13
LEASE LIABILITIES

Movement in carrying amounts

Information on leases			New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.	1 July 2021	YTD Actual	Full Year Budget	YTD Actual	Full Year Budget	YTD Actual	Full Year Budget	YTD Actual	Full Year Budget
		$	$	$	$	$	$	$	$	$
Other property and services										
Various Plant & Equipment		765,299	0		813	298,028	764,486	453,238	0	16,962
Total		765,299	0	0	813	298,028	764,486	453,238	0	16,962
Current lease liabilities		348,948					348,135			
Non-current lease liabilities		416,351					416,351			
		765,299					764,486			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

Amendments to original budget since budget adoption. Surplus/(Deficit)

Account No.	Job No.	Description	Council Resolution	Classification	Original Budget	Current Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
							$	$	$

*There are no budget amendments at this point in time

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2021

BASIS OF PREPARATION

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

BASIS OF ACCOUNTING
This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government.

Consequently, some assets, including land under roads acquired on or after 1 July 2008,
have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant* and Equipment *paragraph 7.*

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

PREPARATION TIMING AND REVIEW

Date prepared: All processed transactions up to 30 November 2021

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY
All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.
In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.
All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

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

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 NOVEMBER 2021

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance to the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. Administration of the ROEROC health scheme and provision of various medical facilities.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance and support of child minding and playgroup centres, senior citizen and aged care facilities.
HOUSING To provide housing to staff.	Provision and maintenance of staff, community and joint venture housing.
COMMUNITY AMENITIES To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery, public conveniences and community bus.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which help the social well being of the community.	Maintenance of public halls, aquatic centres, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens, reserves and playgrounds. Provision of library services (contract). Support of museum and other cultural facilities and services.
TRANSPORT To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, cycling ways, airstrip, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES To help promote the Shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.
OTHER PROPERTY AND SERVICES To monitor and control Council's overhead operating accounts.	Private works operation, plant repair and operation costs, administration and engineering operation costs.

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 NOVEMBER 2021

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

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

PROFIT ON ASSET DISPOSAL
Excess of assets received over the net book value for assets on their disposal.

EXPENSES

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

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

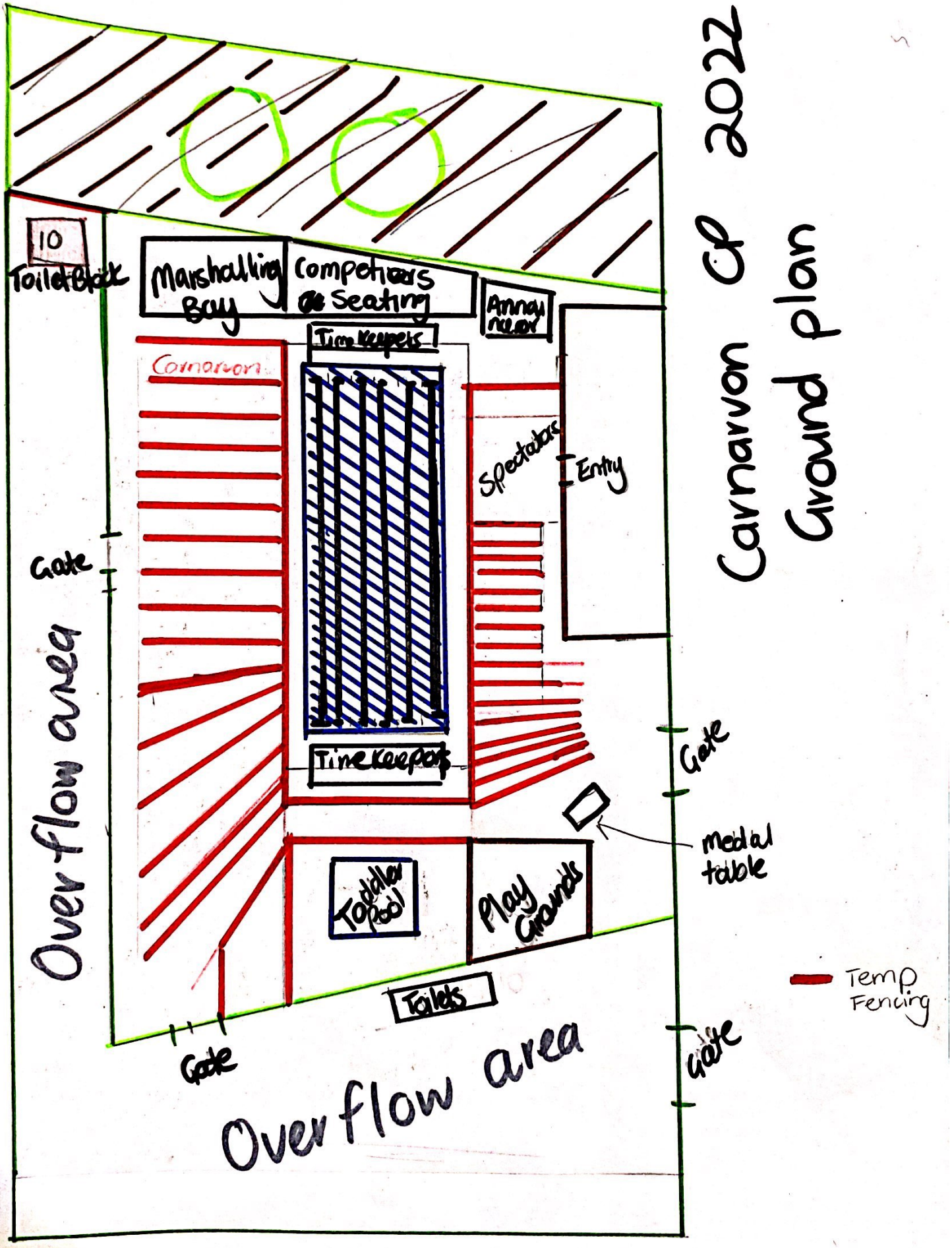
LOSS ON ASSET DISPOSAL
Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation expense raised on all classes of assets.

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

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

Carnarvon CP 2022 Ground plan



JOINT STANDING COMMITTEE ON DELEGATED LEGISLATION

Our ref: A930189

15 December 2021

Cr Eddie Smith
President, Shire of Carnarvon
3 Francis Street
Carnarvon WA 6701
cr.esmith@carnarvon.wa.gov.au

Dear President

Shire of Carnarvon Bush Fire Brigades Local Law 2021

Thank you for the Explanatory Memorandum and supporting material for the above local law.

The Committee considered the local law at its meeting today and resolved to write to you about the following matter.

Inconsistency with section 62(1) of the Bush Fires Act 1954

Section 62(1) states:

> ***62. Local government may make local laws***
>
> *(1) A local government may make local laws in accordance with subdivision 2 of Division 2 of Part 3 of the* Local Government Act 1995 *for and in relation to —*
>
> *(a) the appointment, employment, payment, dismissal and duties of bush fire control officers; and*
>
> *(b) the organisation, establishment, maintenance and equipment with appliances and apparatus of bush fire brigades to be established and maintained by the local government; and*
>
> *(c) any other matters affecting the exercise of any powers or authorities conferred and the performance of any duties imposed upon the local government by this Act.*

By this provision, the Parliament intended that when a local government decides to establish a bush fire brigade and regulate the matters in (a), (b) and (c), it must do so by making a local law.

I note the minutes of the Shire Council meeting of 15 December 2020 state:

> *Section 43 is the only area of the Bush Fires Act that requires a local government to make a local law (discussed below)*
>
> *Note that as required, it prescribes the duties of a captain of a bush fire brigade.*

This is incorrect. In the Committee's 16th report, it stated:

> *In the Committee's view the regulatory scheme created by the Act contemplates that where a local government decides to regulate areas that are the subject matter of section 62(1) it is required do so by way of local law.*[1]

It also stated, in a letter to the City of Rockingham attached to that report:

> *There appears to have been a fundamental misunderstanding about what matters had to be dealt with by a bush fire brigades local law, and that misunderstanding has led to many matters being removed from the principal local law—matters which the Act contemplates will be regulated by local laws.*
>
> *The misunderstanding appears to have arisen because of the word 'may' in section 62(1) of the Act (quoted above). As the word 'may' is permissive, the adviser has interpreted section 62(1) to mean that the City, if it wishes to regulate the matters listed in that section, does not need to regulate those matters by local law.*
>
> *The word 'may' is prima facie permissive and gives the City a discretion as to whether it will make a local law regulating those matters. The power to make such local laws is permissive because local governments are not compelled to make bush fire brigade local laws. However, if a local government chooses to regulate bush fire brigade matters, it must do so by local law, not by another method.*[2]

Also, clause 7 of the local law is circular in its operation. It states:

> ***Appointment, employment, payment, dismissal and duties of bush fire control officers***
>
> *The appointment, employment, payment, dismissal and duties of bush fire control officers is dealt with by the Act.*

If the local government chooses to regulate such matters, the effect of section 62(1)(a) is that they must be dealt with by a local law.

Accordingly, the local law is inconsistent with and not authorised by the *Bush Fires Act 1954*. Subsidiary legislation, including local laws, must not be inconsistent with the provisions of the written law under which it is made (section 43(1) of the *Interpretation Act 1984*).

The easiest way for the Shire to rectify this issue is to adopt WALGA's template local law, which contains all matters required to be dealt with by section 62, including in attached Rules Governing the Operation of Bush Fire Brigades. Such rules must form part of the local law to be authorised.

Undertakings

The Committee requests the following undertakings:

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1 Western Australia, Legislative Council, Joint Standing Committee on Delegated Legislation, report 16, *City of Rockingham Bush Fire Control and Bush Fire Brigades Amendment Local Law 2018*, 27 June 2019, p 2. See dg40.4045.190627.rpf.016.xx.pdf (parliament.wa.gov.au).

2 ibid, Appendix 1.

1. Within the next six months make a new bush fire brigades local law to ensure compliance with the *Bush Fires Act 1954*.

2. The local law will not be enforced in a manner contrary to undertaking 1.

3. Where the local law is made publicly available by the Shire, whether in hard copy or electronic form, ensure that it is accompanied by a copy of the undertaking.

The undertakings should be given in the form of a letter signed by you as President, not the Chief Executive Officer or other officer of the Shire of Carnarvon. This is because, pursuant to section 2.8(1)(d) of the *Local Government Act 1995*, the 'Mayor or President speaks on behalf of the local government' to the Parliament of Western Australia.

I note your Council will next meet on 21 December 2021 and request the undertakings be provided by 4 January 2022.

To assist you I attach a suggested form of Council resolution to provide the undertakings.

Notice of Motion to Disallow

I advise that the Committee resolved to give a Notice of Motion in the Legislative Council to disallow the local law.

The reasons for giving notice are:

- to protect the Parliament's right to disallow the local law should the Committee recommend disallowance

- to provide the Committee with additional time to scrutinise the local law and, if necessary, obtain further information.

The giving of the notice should not be taken as indicating that the Committee has resolved to recommend disallowance at this stage.

Please provide your response by **4 January 2022**. If you have any queries in relation to this matter, please contact Mr Alex Hickman, Advisory Officer (Legal) on 9420 7633 or at delleg@parliament.wa.gov.au.

Yours sincerely

Geoff Baker

Mr Geoff Baker MLA
Chair

Att: *David Perry, perry.d@carnarvon.wa.gov.au*

This correspondence including any attachments is confidential and privileged. Your local government may only discuss the content of this letter and any attachments with the Western Australian Local Government Association, the Department of Local Government and the Shire's legal advisors to the extent necessary to obtain information the Committee seeks. Each person to whom you distribute this material must be made aware of its confidential and privileged status.

Suggested form of Council resolution to provide the undertakings

The Council of the Shire of Carnarvon resolves to undertake to the Joint Standing Committee on Delegated Legislation that:

1. Within the next six months make a new bush fire brigades local law to ensure compliance with the *Bush Fires Act 1954*.

2. The local law will not be enforced in a manner contrary to undertaking 1.

3. Where the local law is made publicly available by the Shire, whether in hard copy or electronic form, ensure that it is accompanied by a copy of the undertaking.

From:	Carolien Claassens
To:	LRCIP
Cc:	Andrea Selvey; David Nielsen; David Perry; Susan Mizen
Subject:	RE: LRCIP - Phase 3 Guidelines and Work Schedule [SEC=UNOFFICIAL]
Date:	Thursday, 23 December 2021 9:11:56 AM
Attachments:	image001.png image002.png Re-Proposed Work Schedule LRCI Phase 3 Shire of Carnarvon.docx image004.png image005.png

---

Good morning Abhi

Thank you for your email and you explanation regarding the ineligibility of project 1 – Construction of Carnarvon workforce accommodation.

Whilst we are disappointed, I guess we have to accept the decision of the Department. We'll have to wait for some further funding opportunities to develop the housing project.

At this point in time, just before the Christmas break, I won't be able to provide information on a replacement project for the value of $1 Mil. Upon our return in the office in early Jan we will work on a proposal to council.
Your feedback, in your email will help us defining a new project meeting the requirements of the funding.

The earliest opportunity to request approval from council for a new project(s) will be during the January Council meeting on 25th of Jan 2022.

As per your request I amended the Works Schedule project nomination.

I had a look at the 'construction' start dates. I assumed in the original request this to be the commencement date. But the actual construction date will differ from the commencement date (taking in to account or procurement processes).
For this reason I changed the construction start dates for project 2 & 3. With construction of project 3 to start in the next financial year.

It would be great if we could be advised of the approval of project 2-4 in early January.

Thank you for your assistance.

The Shire of Carnarvon Administration Office is closed from Friday 24 December until Monday 3 January inclusive. The office will re-open on Tuesday 4 January 2022.

We wish our community and stakeholders a safe and happy festive season.

Kind regards,

Project Contracts Manager

Carolien Claassens
PO Box 459, Carnarvon WA 6701
www.carnarvon.wa.gov.au
T: 0455 947 536

The Shire of Carnarvon acknowledges the Yingarrda people as the Traditional Custodians of this land which we work and live on. We pay our respects to their Elders past, present and future and extend this respect to all Aboriginal people and their ongoing connection to this Country.

From: LRCIP <LRCIP@infrastructure.gov.au>
Sent: Thursday, 23 December 2021 7:57 AM
To: Carolien Claassens <claassens.c@carnarvon.wa.gov.au>
Cc: LRCIP <LRCIP@infrastructure.gov.au>
Subject: RE: LRCIP - Phase 3 Guidelines and Work Schedule [SEC=UNOFFICIAL]

UNOFFICIAL

Hi Carolien

Apologies for the delay in the assessment of your Phase 3 Nomination. Unfortunately Isabella has been on leave for a weeks and is no longer with the Department. I have been tasked to take over the assessment of your nomination.

To finalise your assessment, the Department requires further information. Can you amend the attached form addressing the below points:

1. Project 1 is considered to be ineligible as per section 5.1 of the Phase 3 funding guidelines for the following reasons:

    a. All community projects must deliver benefits to the community, such as improved accessibility, improved amenity, and/or safety (pg. 10 of the guidelines). Although I understand that the construction of the Carnarvon Workforce Accommodation supports workforce attraction and retention, unfortunately, this does fit within

accessibility, improved amenity and/or safety.

b. The Workforce Accommodation is also not considered to be publicly accessible (pg. 10 of the guidelines). The Workforce Accommodation best fits under dot point 3 of what is considered to be publicly accessible, but ultimately the asset is not accessible to the community (except a few workforce residents) and does not provide a tangible benefit to the community as a whole.

c. Furthermore, the project is currently owned by private land. The Department is unable to fund the project until the land is purchased by the council. As your work schedule comprises of multiple projects with a few projects commencing in January 2022, waiting for the settlement of this block may delay construction of those other projects as the entire work schedule needs to be approved by the delegate. Please refer to the top of page 9 of the Phase 3 guidelines for more information.

To finalise your nomination, please utilise the remaining $1,000,000 to allocate a new project(s). When submitting your new project, please ensure to be specific in your scope of works under the 'project description column'.

2. I will endeavour to assess your nomination as a priority as soon a response to this email is provided. However the approval of such projects are dependent on the delegate's availability. To accommodate for this, are you able to provide revised construction dates for the projects commencing in January 2022 so that the projects are not ineligible as per section 5.6 of the Phase 3 funding guidelines 'the covering of retrospective costs undertaken prior to work schedule approval'. Hopefully the projects will be approved before the end of January, but providing revised construction dates would ensure there are no further requests for information. Providing revised construction dates might account for if you need to take some time to submit a new project.

3. Can you update the total full time employees and contractors when resubmitting your Project Nomination form?

To answer your other query, as the Departmental shutdown is between 24 December 2021 – 4 January 2022, it is highly unlikely that the project will be approved before the new year. However depending on the expediency of your response to this email, I will be making my recommendation to the delegate within two business days of your response. Unfortunately I am not in a position to advise you of exact timeframes as to when the delegate will approve the project, as that is dependent on the delegate's availability.

To greatly expedite the assessment of your nomination, I would appreciate a response as soon as possible, but no later than **Thursday 13 January 2022**. Also let me know if you require further information.

Kind regards,

Abhi

Grants Assessor • Local Roads and Community Infrastructure • **Infrastructure Investment Division**

LRCIP@infrastructure.gov.au

GPO Box 594 Canberra, ACT 2601

Department of Infrastructure, Transport, Regional Development and Communications

UNOFFICIAL

From: Carolien Claassens <claassens.c@carnarvon.wa.gov.au>
Sent: Tuesday, 30 November 2021 2:22 PM
To: LRCIP <LRCIP@infrastructure.gov.au>
Subject: RE: LRCIP - Phase 3 Guidelines and Work Schedule [SEC=UNOFFICIAL]

Good morning Isabella

Please find the signed funding agreement attached as per your request.

Would you be able to advise if we can expect approval of the Shire's nominated project before the start of the new year?
Or if not, would you be able to estimate when we can anticipate a response?

Kind regards,

Project Contracts Manager
Carolien Claassens
PO Box 459, Carnarvon WA 6701
www.carnarvon.wa.gov.au
T: 0455 947 536

The Shire of Carnarvon acknowledges the Yingarrda people as the Traditional Custodians of this land which we work and live on. We pay our respects to their Elders past, present and future and extend this respect to all Aboriginal people and their ongoing connection to this Country.

From: LRCIP <LRCIP@infrastructure.gov.au>

Sent: Tuesday, 30 November 2021 9:50 AM
To: Carolien Claassens <claassens.c@carnarvon.wa.gov.au>
Cc: LRCIP <LRCIP@infrastructure.gov.au>
Subject: RE: LRCIP - Phase 3 Guidelines and Work Schedule [SEC=UNOFFICIAL]

Hi Carolien,

To complete our assessment of your Project Nomination submission, the Department requires a **signed Grant Agreement.**

Please find attached the Grant Agreement for Shire of Carnarvon (WA), for LRCI Phase 3.

We ask that you sign this Grant Agreement and return it to us by COB Friday (3/12/2021).

Kind regards,

Isabella
Project Assessor • Local Roads and Communities Infrastructure • Infrastructure Investment Division
LRCIP@infrastructure.gov.au

Department of Infrastructure, Transport, Regional Development and Communications
CONNECTING AUSTRALIANS • ENRICHING COMMUNITIES • EMPOWERING REGIONS

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From: Carolien Claassens <claassens.c@carnarvon.wa.gov.au>
Sent: Tuesday, 2 November 2021 4:59 PM
To: LRCIP <LRCIP@infrastructure.gov.au>
Cc: David Nielsen <nielsen.d@carnarvon.wa.gov.au>; Andrea Selvey <Selvey.A@carnarvon.wa.gov.au>
Subject: FW: LRCIP - Phase 3 Guidelines and Work Schedule [SEC=UNOFFICIAL]

Good afternoon LRCI

Please find attached the nomination form for LRCI Phase 3 from the Shire of Carnarvon (WA).

Kind regards,

Project Contracts Manager
Carolien Claassens
PO Box 459, Carnarvon WA 6701
www.carnarvon.wa.gov.au
T: 0455 947 536

LRCI Phase 3 Revised Project Budgets

	DESCRIPTION	LRCI FUNDING	SHIRE CONTRIBUTION	PROPOSED TOTAL BUDGET	COMMENTS
1	Carnarvon Foreshore Playground upgrades (Baxter Park and Town Beach.)	$514,082	$50,000	$564,082	Replaces residential housing project previously approved under FC16/10/21 but not accepted by LRCI program.
2	Baxter Park ablution block replacement	$270,000	$0	$270,000	Previously approved by Council Under FC16/10/21
3	Replacement of the aging asbestos roof of the Shire administration office.	$300,000	$0	$300,000	Previously approved by Council Under FC16/10/21
4	Fascine wall cathodic protection	$288,000	$125,000	$413,000	Includes escalation of 15% from previous approval under FC16/10/21. Shire contribution is contingency for possible additional escalation.
5	Fascine Wall capping beam replacement	$316,000	$125,000	$441,000	Includes escalation of 15% from previous approval under FC16/10/21. Shire contribution is contingency for possible additional escalation.
	TOTAL	$1,688,082	$50,000	$1,988,082	

NB: The Fascine Wall Cathodic Protection was previously intended to be fully funded by the Shire and only $118,000 of LRCI funding was proposed for the Fascine Wall Capping Beam Replacements project with the balance funded by the Shire.

Project Number	Description	Program/Subprogram	COA/Job	Existing Budget	Budget variation	Revised Budget
	Income Budget Variations					
1	Carnrvon Foreshore Playground Upgrades	Programme 11 RECREATION AND CULTURE - Sub Programme 34 OTHER RECREATION AND SPORT	NEW	$0	($514,082)	($514,082)
2	Baxter Park ablution block replacement	10 COMMUNITY AMENITIES - Sub Programme 31 OTHER COMMUNITY AMENITIES	NEW	$0	($270,000)	($270,000)
3	Replacement of Shire admin building roof and other minor refurbishments.	Programme 04 GOVERNANCE - Sub Programme 05 ADMINISTRATION GENERAL	NEW	$0	($300,000)	($300,000)
	Fascine Wall Cathodic Protection System.	Programme 11 RECREATION AND CULTURE - Sub Programme 34 OTHER RECREATION AND SPORT	NEW	$0	($288,000)	($288,000)
5	Fascine Wall capping beam replacement.	Programme 11 RECREATION AND CULTURE - Sub Programme 34 OTHER RECREATION AND SPORT	NEW	$0	($316,000)	($316,000)
	Income Budget Variations S/Total			$0	($1,688,082)	($1,688,082)
	Expenditure Budget Variations					
1	Carnrvon Foreshore Playground Upgrades	Programme 11 RECREATION AND CULTURE - Sub Programme 34 OTHER RECREATION AND SPORT	3474/New Job + Job 0615	$50,000	$514,082	$564,082
2	Baxter Park ablution block replacement	10 COMMUNITY AMENITIES - Sub Programme 31 OTHER COMMUNITY AMENITIES	LRC016 - Baxter Toilet Replacement	$0	$270,000	$270,000
3	Replacement of Shire admin building roof and other minor refurbishments.	Programme 04 GOVERNANCE - Sub Programme 05 ADMINISTRATION GENERAL	NEW	$0	$300,000	$300,000
4	Fascine wall cathodic protection	Programme 11 RECREATION AND CULTURE - Sub Programme 34 OTHER RECREATION AND SPORT	3604/NEW JOB	$0	$288,000	$288,000
5	Fascine Wall capping beam replacement.	Programme 11 RECREATION AND CULTURE - Sub Programme 34 OTHER RECREATION AND SPORT	3604/NEW JOB	$0	$316,000	$316,000
6	Fascine Wall Works Escalation Contingency	Programme 11 RECREATION AND CULTURE - Sub Programme 34 OTHER RECREATION AND SPORT	3604/3616	$250,000	$0	$250,000
	Expenditure Budget Variations S/Total			$300,000	$1,688,082	$1,988,082
TOTAL				$300,000	$0	$300,000