SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

ORDINARY COUNCIL MEETING

28 February 2023

Attachment Booklet – February 2023

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ATTACHMENT: CC01
Accounts for Payment – February 2023

Attachment 1
Accounts for Payment – February 2023

Shire of Irwin

List of Accounts paid December 2022 & January 2023 for presentation to the Council Meeting 28 February 2023

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT29605	01/12/2022	AIRPORT ALLIANCE CONTRACTING	DIAGNOSE AND REPAIR FAULTS AT THE AIR STRIP	-5,262.40
EFT29606	01/12/2022	ALTUS TRAFFIC PTY LTD	TRAFFIC MANAGEMENT FOR CHURCH ST TREE LOPPING WORKS	-1,243.10
EFT29607	01/12/2022	AMPAC DEBT RECOVERY (WA) PTY LTD	RATES DEBT RECOVERY	-299.75
EFT29608	01/12/2022	AMY CHADBOURNE	COMMUNICATIONS AND MEDIA CONSULTANCY SERVICES	-4,860.00
EFT29609	01/12/2022	APV VALUERS & ASSET MANAGEMENT	2021/22 LAND, BUILDING AND OTHER INFRASTRUCTURE ASSET REVALUATIONS	-1,809.50
EFT29610	01/12/2022	ATOM	AIR COMPRESSOR & GREASE GUN PISTOL GRIP	-3,829.21
EFT29611	01/12/2022	BABA MARDA ROAD SERVICES	TRAFFIC MANAGEMENT FOR PATCHING WORKS AND LINE MARKING WORKS	-9,050.55
EFT29612	01/12/2022	BRAND MECHANICAL SERVICES	SERVICE OF GROUNDMASTER MOWER	-476.69
EFT29613	01/12/2022	BOB WADDELL & ASSOCIATES	ASSISTANCE WITH THE 2021/22 ANNUAL FINANCIAL REPORT	-825.00
EFT29614	01/12/2022	TOLL	FREIGHT CHARGES	-764.78
EFT29615	01/12/2022	DONGARA BOBCAT & CONTRACTING SERVICES	CLEAR ENTRANCE TO SOUTH BEACH, SAND FOR IRWIN FIRE STATION AND REMEDIAL WORKS ON COLES WAY	-2,420.00
EFT29616	01/12/2022	DONGARA BODY BUILDERS	SERVICE OF HEAVY PLANT & TRAILERS	-1,584.00
EFT29617	01/12/2022	DONGARA DRILLING & ELECTRICAL	ELECTRICAL REPAIRS AT SHIRE FACILITIES, ABLUTIONS AND INFRASTRUCTURE	-6,010.52
EFT29618	01/12/2022	DONGARA DENISON SMASH REPAIRS	EXCESS FOR INSURANCE CLAIM	-330.00
EFT29619	01/12/2022	TYREPOWER DONGARA	REPAIR KIT AND REPLACE TUBE FOR STACK TROLLEY	-83.55
EFT29620	01/12/2022	RIVERBEND FOODWORKS DONGARA	MONTHLY CONSUMABLES	-97.58
EFT29621	01/12/2022	DONGARA BACKPACKERS - BREEZE IN	ACCOMMODATION FOR TEMPORARY EXECUTIVE ASSISTANT	-285.00
EFT29622	01/12/2022	EJ DIESEL	REPAIRS TO ISUZU TRUCK	-407.00
EFT29623	01/12/2022	EFTSURE	YEARLY SUBSCRIPTION FEE	-5,016.00
EFT29624	01/12/2022	GERALDTON MOWER & REPAIR	TRANSFER PUMP AND PARTS & REPAIRS TO SUNDRY PLANT	-848.80
EFT29625	01/12/2022	ALL DECOR	REMOVE & INSTALL NEW FLOORING IN UNIT 18 THE VILLAGE	-3,846.00
EFT29626	01/12/2022	GLASS CO WA	SUPPLY & INSTALL SECURITY DOOR TO LIBRARY	-1,068.90
EFT29627	01/12/2022	INSIDE OUT CLEAN	CLEANING OF UNIT 5 AFTER VACANCY	-150.00
EFT29628	01/12/2022	INSTANT RACKING & STEEL SHELVING	TOOL BOX FOR FORD RANGER AND CABINET FOR STOREROOM	-1,929.00
EFT29629	01/12/2022	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-3,025.00
EFT29630	01/12/2022	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-220.00
EFT29631	01/12/2022	MCAULLAY BUILDERS	REFUND	-1,000.00
EFT29632	01/12/2022	MCDONALD WHOLESALERS	REC CENTRE KIOSK SUPPLIES	-143.30
EFT29633	01/12/2022	MIDWEST FIRE PROTECTION & SAFETY SERVICES	SERVICING OF THE FIRE ALARM SYSTEM AT REC CENTRE	-418.00
EFT29634	01/12/2022	MIDWEST SOLAR AND WATER	PLUMBING REPAIRS AT THE VILLAGE, SHIRE FACILITIES, & ABLUTIONS	-3,127.30
EFT29635	01/12/2022	OLD MILL MOTEL	ACCOMMODATION FOR TEMPORARY EXECUTIVE ASSISTANT	-1,585.00
EFT29636	01/12/2022	ONSHORE CABINETS AND FURNITURE	MODIFY KITCHEN CABINET IN UNIT 33 THE VILLAGE	-943.00
EFT29637	01/12/2022	OFFICE NATIONAL	STATIONERY CONSUMABLES	-1,473.96
EFT29638	01/12/2022	PHILLIP FALCONER	REIMBURSEMENT	-160.50
EFT29639	01/12/2022	PITCHER PARTNERS	DEFERRED PENSION CERTIFICATION	-880.00
EFT29640	01/12/2022	OVO'S CEILINGS - SWEET ORANGE PRODUCTIONS	DEPOSIT - MAGIC ON MORETON EVENT	-1,828.20
EFT29641	01/12/2022	TYFORD & CO	BOUQUETS FOR SENIORS WEEK QUIZ DAY	-250.00
EFT29642	01/12/2022	AFGRI EQUIPMENT PTY LTD	PART FOR JOHN DEERE TRACTOR	-99.43
EFT29643	01/12/2022	WA PLANNING & LOGISTICS PTY LTD	CONTRACT PLANNING SERVICES	-14,278.00
EFT29644	01/12/2022	WESTRAC EQUIPMENT	SERVICE OF BOMAG ROLLER & REPAIRS TO CAT GRADER	-1,283.15
EFT29645	08/12/2022	ALTUS TRAFFIC PTY LTD	TRAFFIC MANAGEMENT ON BRIDGE MITIGATION WORKS	-1,473.29
EFT29646	08/12/2022	ALYKA	ANNUAL WEB HOSTING	-1,980.00
EFT29647	08/12/2022	BEILBY DOWNING TEAL	RECRUITMENT CONSULTANT	-3,025.00
EFT29648	08/12/2022	BLACKWOODS	KEY CABINET FOR THE VILLAGE & HENRY ROAD	-862.40
EFT29649	08/12/2022	BRAND MECHANICAL SERVICES	REPAIRS TO SWEEPER AND TELEHANDLER	-563.22
EFT29650	08/12/2022	TOLL	FREIGHT SERVICES	-553.26
EFT29651	08/12/2022	DELL AUSTRALIA PTY LTD	IT EQUIPMENT AND CONSUMABLES	-6,160.00
EFT29652	08/12/2022	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	GRV AND UV VALUATIONS CHARGEABLE	-158.74
EFT29653	08/12/2022	DMW SUPPLIES T/F YARDARINO P/L	GAS BOTTLES FOR UNITS 10,11 & 12 AT HENRY ROAD	-1,128.00
EFT29654	08/12/2022	DONGARA BOBCAT & CONTRACTING SERVICES	GRAVEL FOR COASTAL NODES ACCESS TRACKS	-2,860.00
EFT29655	08/12/2022	DONGARA DRILLING & ELECTRICAL	ELECTRICAL REPAIRS AT SHIRE FACILITIES, ABLUTIONS AND INFRASTRUCTURE	-910.33
EFT29656	08/12/2022	TYREPOWER DONGARA	SUPPLY AND FIT TYRE TO IRWIN BRIGADE LIGHT TANKER	-340.75
EFT29657	08/12/2022	DONGARA TREE SERVICES	VEGETATION CLEARANCE AT COASTAL NODES AND TREE PRUNING ON IRWIN BRIDGE	-11,616.00
EFT29658	08/12/2022	DONGARA LOCAL RAG	ADVERTISING	-800.00
EFT29659	08/12/2022	DONGARA YOUTHCARE	DONATION TOWARDS DDHS YOUTHCARE CHAPLAINCY SERVICES 2023	-2,500.00
EFT29660	08/12/2022	EASY AUTO CARE	SERVICE OF HOLDEN COLORADO	-1,485.95
EFT29661	08/12/2022	ELEMENT ADVISORY PTY LTD	LOCAL PLANNING STRATEGY REVIEW	-3,795.00
EFT29662	08/12/2022	FIRST HEALTH SERVICES	MEDICAL PRACTISE MANAGEMENT SUPPORT SERVICES	-13,154.16
EFT29663	08/12/2022	FIVESTAR BUSINESS SOLUTIONS & INNOVATION	PRINTER CHARGES ADMIN, LIBRARY AND REC CENTRE	-569.55
EFT29664	08/12/2022	FIVE GUMS FAMILY MEDICAL PRACTICE	SERVICING AND REPAIRS TO MEDICAL EQUIPMENT	-1,473.45
EFT29665	08/12/2022	ALL DECOR	REMOVE & INSTALL NEW FLOORING IN UNIT 9 & 18	-2,320.00
EFT29666	08/12/2022	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL CHARGES	-5,255.45
EFT29667	08/12/2022	REFUEL AUSTRALIA	FUEL CARD & BULK DIESEL PURCHASES	-14,418.76
EFT29668	08/12/2022	GHD PTY LTD	BLENHEIM BLACKSPOT PROJECT -REVIEW OF TENDER DOCUMENTS	-712.80
EFT29669	08/12/2022	GERALDTON LIMESTONE RETAINING WALLS	REINSTATEMENT OF PAVING IN MAINSTREET, SERVICE PUTS IN FOOTPATHS, CAR PARK MEDIANS AND ROUNDABOUTS & REMOVE SIDE ENTRY ON THE ROUNDABOUT ON MORETON TERRACE	-7,491.00
EFT29670	08/12/2022	GUARDIAN PRINT & GRAPHICS	FIRE BREAK BANNERS	-1,220.00
EFT29671	08/12/2022	INCITE SECURITY	INSTALL DURESS ALARM AT MEDICAL CENTRE INCLUDING INVESTIGATING FALSE ALARM AND REPAIRS TO ISOLATION ISSUE AT ADMIN	-1,459.98
EFT29672	08/12/2022	IVEY CONTRACTING	EARTHWORKS ON COLES WAY, INSTALLATION OF GUIDE POSTS ON KAILIS DRIVE, ROAD REPAIRS INCLUDING FILL MATERIALS FOR FRESHWATER & KNOBBY HEAD NORTH ACCESS ROADS	-17,985.00
EFT29673	08/12/2022	LG BEST PRACTICES	OUTSOURCED PAYROLL SERVICES	-6,744.00

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MUNICIPAL/(TRUST) PAYMENTS

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EFT29674	08/12/2022	STATE LIBRARY OF WESTERN AUSTRALIA	FREIGHT RECOUP INTER-LIBRARY LOANS DELIVERY 2022	-346.98
EFT29675	08/12/2022	LIMITLESS PROMOTIONS	2025 REGISTRATION TAGS	-345.00
EFT29676	08/12/2022	MARKET CREATIONS AGENCY	DOMAIN REGISTRATION	-165.00
EFT29677	08/12/2022	MCDONALD WHOLESALERS	REC CENTRE KIOSK SUPPLIES	-477.55
EFT29678	08/12/2022	METRO COUNT VEHICLE CLASSIFIER SYSTEMS	PURCHASE OF ROAD PODS	-13,629.00
EFT29679	08/12/2022	MEX MAINTENANCE SOFTWARE	ONLINE TRAINING	-990.00
EFT29680	08/12/2022	MIDWEST FIRE PROTECTION & SAFETY SERVICES	SERVICING OF THE FIRE ALARM SYSTEM AT REC CENTRE	-176.00
EFT29681	08/12/2022	MIDWEST SOLAR AND WATER	PLUMBING REPAIRS AT THE VILLAGE, SHIRE FACILITIES, & ABLUTIONS	-4,896.80
EFT29682	08/12/2022	CLEANPAK TOTAL SOLUTIONS	CLEANING SUPPLIES	-170.50
EFT29683	08/12/2022	OFFICEWORKS	STATIONERY CONSUMABLES	-588.59
EFT29684	08/12/2022	PRISCILLA CLAYTON	REIMBURSEMENT	-165.00
EFT29685	08/12/2022	RAMSAY CONSTRUCTIONS PTY LTD	EHO CONTRACT SERVICES	-12,320.00
EFT29686	08/12/2022	RIP-IT SECURITY SHREDDING	SHREDDING BIN QUARTERLY DELIVERY AND DISPOSAL	-64.00
EFT29687	08/12/2022	R & J TRUST - PEARCE PAINTING & DECORATING	PAINTING OF UNIT 5 THE VILLAGE	-4,592.50
EFT29688	08/12/2022	SCAVENGER SUPPLIES PTY LTD	PROTECTIVE EQUIPMENT, ACCESSORIES AND CLOTHING - BUSHFIRE BRIGADES	-7,543.23
EFT29689	08/12/2022	OVO'S CEILINGS - SWEET ORANGE PRODUCTIONS	DEPOSIT FOR SHIRE OF IRWIN CHRISTMAS FUNCTION	-1,413.50
EFT29690	08/12/2022	VIRTUAL GRAFFITI AUSTRALIA PTY LTD	FORTIGATE SYSTEM	-10,972.00
EFT29691	08/12/2022	WA PLANNING & LOGISTICS PTY LTD	CONTRACT PLANNING SERVICES	-12,644.50
EFT29692	08/12/2022	WENDY BERYL CLARKE	REFUND	-982.20
EFT29693	08/12/2022	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES	-592.35
EFT29694	08/12/2022	SYNERGY	ELECTRICITY CHARGES	-1,433.29
EFT29695	08/12/2022	ON HOLD ON LINE	MESSAGE ON HOLD MONTHLY FEE	-231.00
EFT29696	08/12/2022	YOUNG MOTORS PTY LTD	REPAIRS TO HOLDEN COLORADO	-1,472.20
EFT29697	12/12/2022	AMY CHADBOURNE	COMMUNICATIONS AND MEDIA CONSULTANCY SERVICES	-5,400.00
EFT29698	12/12/2022	AUSTRALIA POST	POSTAGE & FREIGHT CHARGES	-726.78
EFT29699	12/12/2022	DEVON HOLDINGS (WA) PTY LTD	HIRE OF ROAD TRAIN, GRADER AND SUPPLY OF GRAVEL TO FIX SAFETY CRITICAL BLOWOUTS	-2,651.00
EFT29700	12/12/2022	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDENS, BUILDING AND ROAD MAINTENANCE SUPPLIES	-4,957.15
EFT29701	12/12/2022	GRATITUDE CONSULTING PTY LTD	FINANCIAL ASSISTANCE	-6,477.90
EFT29702	12/12/2022	DONGARA IGA	MONTHLY CONSUMABLES	-1,310.95
EFT29703	21/12/2022	AD ENGINEERING INTERNATIONAL PTY LTD	ANNUAL SUBSCRIPTION FEE	-528.00
EFT29704	21/12/2022	ANDREW JOHN GILLAM	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2022	-1,922.00
EFT29705	21/12/2022	ALYKA	TECHNICAL ASSISTANCE WITH WEBSITE	-1,100.00
EFT29706	21/12/2022	ATOM	TOOLS FOR POSI TRACK	-1,542.45
EFT29707	21/12/2022	BABA MARDA ROAD SERVICES	TRAFFIC MANAGEMENT FOR PATCHING WORKS, MILO ROAD CROSSING REPAIRS, GUIDE POST INSTALLATION AND SPOTTER WORKS ON MORETON TCE	-7,508.89
EFT29708	21/12/2022	BARRY WYSE	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2022	-1,922.00
EFT29709	21/12/2022	FLOW CONSULTING ENGINEERS PTY LTD	DEVELOP SCOPE AND DESIGN FOR THE CONSTRUCTION OF A WASTE OIL BUND AT TRANSFER STATION AND SCOPE & DESIGN KAILIS DRIVE ENTRY WALL	-9,350.00
EFT29710	21/12/2022	BEILBY DOWNING TEAL	RECRUITMENT CONSULTANT	-3,025.00
EFT29711	21/12/2022	BEAUREPAIRES GERALDTON	SUPPLY & FIT TYRES TO SIDE TIPPING TRAILERS	-2,511.77
EFT29712	21/12/2022	BOB WADDELL & ASSOCIATES	ASSISTANCE WITH THE 2021/22 ANNUAL FINANCIAL REPORT	-412.50
EFT29713	21/12/2022	CENTRAL REGIONAL TAFE	HEALTH & SAFETY REPRESENTATIVE TRAINING COURSE REGISTRATION	-990.00
EFT29714	21/12/2022	TOLL	FREIGHT CHARGES	-214.37
EFT29715	21/12/2022	CIVIC WORKFORCE MANAGEMENT	HR CONSULTANT	-1,056.25
EFT29716	21/12/2022	CAROLYN WALKER PUBLIC RELATIONS	CONSULTING FOR INDUSTRY LEADERS WORKSHOP	-3,520.00
EFT29717	21/12/2022	DATA#3 LIMITED	ADOBE LICENSES	-825.31
EFT29718	21/12/2022	DC TWO PTY LTD	VOIP PHONE CHARGES, HOSTING AND SUPPORT SERVICES	-11,192.96
EFT29719	21/12/2022	DELL AUSTRALIA PTY LTD	IT EQUIPMENT AND CONSUMABLES	-6,433.90
EFT29720	21/12/2022	DONALD HEATHCOTE	REFUND	-60.00
EFT29721	21/12/2022	DONGARA BODY BUILDERS	MODIFY RECREATIONAL JETTY FENCE, REPAIRS TO SIDE TIPPING TRAILER AND SERVICE OF HEAVY PLANT & TRAILERS	-9,587.60
EFT29722	21/12/2022	DONGARA DRILLING & ELECTRICAL	ELECTRICAL REPAIRS AT SHIRE FACILITIES, ABLUTIONS AND INFRASTRUCTURE	-2,537.68
EFT29723	21/12/2022	TYREPOWER DONGARA	REPLACEMENT TYRE FOR HAKO SWEEPER & PUNCTURE REPAIR ON IRWIN HINO TRUCK	-243.00
EFT29724	21/12/2022	DONGARA VOLUNTEER FIRE AND RESCUE	DONATION - MAGIC ON MORETON SANTA APPEARANCE	-250.00
EFT29725	21/12/2022	EASY AUTO CARE	SERVICE OF FORD RANGER	-661.70
EFT29726	21/12/2022	ECHELON AUSTRALIA PTY LTD	MIDWEST REGIONAL RISK COORDINATION PROGRAM	-7,035.26
EFT29727	21/12/2022	EJAN COMMUNICATIONS	ANTENNAS FOR PRIME MOVER AND SUNDRY PLANT	-88.26
EFT29728	21/12/2022	ELYCE TUNBRIDGE	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2022	-1,922.00
EFT29729	21/12/2022	FIVESTAR BUSINESS SOLUTIONS & INNOVATION	PRINTER CHARGES ADMIN, LIBRARY AND REC CENTRE	-89.28
EFT29730	21/12/2022	FUELFIX PTY LTD	SUPPLY AND INSTALL NEW NOZZLE ON FUEL PUMP AT DEPOT	-654.43
EFT29731	21/12/2022	GERALDTON MOWER & REPAIR	PARTS & REPAIRS TO SUNDRY PLANT	-761.00
EFT29732	21/12/2022	ALL DECOR	REMOVE & INSTALL NEW FLOORING IN UNIT 9 THE VILLAGE	-3,100.00
EFT29733	21/12/2022	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL CHARGES	-25,645.20
EFT29734	21/12/2022	GRA PARTNERS PTY LTD	GOVERNMENT ENGAGEMENT SUPPORT	-6,600.00
EFT29735	21/12/2022	GRANT STEVEN EVA	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2022	-1,922.00
EFT29736	21/12/2022	GLOBAL SPILL & SAFETY	RURAL STREET SIGN	-37.62
EFT29737	21/12/2022	HAYLEY PALMER	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2022	-1,922.00
EFT29738	21/12/2022	INTEGRATED ICT	MICROSOFT 365 LICENSES FOR ADMIN & MEDICAL CENTRE	-5,446.25
EFT29739	21/12/2022	ISABELLA MARY SCOTT	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2022	-1,922.00
EFT29740	21/12/2022	INSTANT RACKING & STEEL SHELVING	SHELVING AND CONTAINERS FOR STOREROOM	-699.00
EFT29741	21/12/2022	JAW'S PAVING LANDSCAPE & FENCING	REPAIR THE PAVING AT WILLIAM STREET CAUSED BY FLOOD DAMAGE	-300.00
EFT29742	21/12/2022	JB HI-FI GROUP PTY LTD	IT EQUIPMENT AND CONSUMABLES	-4,502.61
EFT29743	21/12/2022	JOCKS BOBCAT & TRUCK HIRE	BOBCAT AND TRUCK HIRE INCLUDING SAND DELIVERY FOR WORKS AT DRIVE IN PLAYGROUND	-1,397.00
EFT29744	21/12/2022	JODEY EDWARDS	CONTRACT LANDSCAPING - THE VILLAGE	-180.00

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EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT29745	21/12/2022	KLEENHEAT GAS	GAS CYLINDER RENTAL - REC CENTRE	-559.21
EFT29746	21/12/2022	KENNARDS HIRE PTY LTD	HIRE OF LIGHT TOWER FOR MAGIC ON MORETON	-423.00
EFT29747	21/12/2022	MARK LEONARD	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2022	-1,922.00
EFT29748	21/12/2022	DONGARA DENISON LIONS CLUB INC	DONATION - MAGIC ON MORETON	-250.00
EFT29749	21/12/2022	LOCK, STOCK & FARRELL	SUPPLY OF LOCKS AND KEYS	-475.50
EFT29750	21/12/2022	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEES	-432.96
EFT29751	21/12/2022	MARKETFORCE PTY LTD	ADVERTISING	-1,843.79
EFT29752	21/12/2022	MARKS WATERTRUCK	WATER TRUCK FOR CREEK CROSSING WORKS	-618.75
EFT29753	21/12/2022	MILLS RECRUITMENT	EXECUTIVE ASSISTANT COVERAGE	-11,143.86
EFT29754	21/12/2022	MICHELLE LOIS LALOR	REFUND	-774.42
EFT29755	21/12/2022	MIDWEST SOLAR AND WATER	PLUMBING REPAIRS AT THE VILLAGE, SHIRE FACILITIES, & ABLUTIONS	-5,214.10
EFT29756	21/12/2022	NESTLE AUSTRALIA LIMITED TRADING AS NESPRESSO	REPLACEMENT MILK FROTHER FOR DEPOT	-115.00
EFT29757	21/12/2022	NORDIC BUILDERS	FINAL PAYMENT - WORKS AT DENISON HOUSE	-21,974.39
EFT29758	21/12/2022	ONSHORE CABINETS AND FURNITURE	REMOVE AND REPAIR PANTRY SHELVING AND KITCHEN TOP AT KENNEDY HEIGHTS	-928.00
EFT29759	21/12/2022	ORBIT HEALTH & FITNESS SOLUTIONS PTY LTD	SERVICING OF GYM EQUIPMENT AT REC CENTRE	-1,334.00
EFT29760	21/12/2022	PIXIES SCREEN PRINTS	STAFF NAME BADGES, BUSINESS CARDS AND COUNCIL MEETING NAME PLAQUES	-1,410.00
EFT29761	21/12/2022	PLEIADES CONSULTING	CONSULTANCY	-4,435.20
EFT29762	21/12/2022	POOL AND SPA MART GERALDTON	TEST METRE TDS CONDUCTIVITY AND SALT CALIBRATION FOR WATER SAMPLE TESTING	-577.90
EFT29763	21/12/2022	RAMSAY CONSTRUCTIONS PTY LTD	EHO CONTRACT SERVICES	-6,985.00
EFT29764	21/12/2022	ROVING MAD ENTERTAINMENT	ENTERTAINMENT FOR MAGIC ON MORETON EVENT	-5,200.00
EFT29765	21/12/2022	TCLWA PTY LTD T/AS SAFEROADS WA	ROAD PATCHING AS PER RFQ-01-2022/23 MILO ROAD	-72,377.25
EFT29766	21/12/2022	S & K ELECTRICAL	QUARTERLY TEST & TAG DEPOT AND TRANSFER STATION	-433.40
EFT29767	21/12/2022	SARA LOUISE SHARMAN	FACE PAINTING AT MAGIC ON MORETON EVENT	-140.00
EFT29768	21/12/2022	SUNDAY BEST EVENTS	DJ FOR THE MAGIC ON MORETON EVENT	-800.00
EFT29769	21/12/2022	SCAVENGER SUPPLIES PTY LTD	PROTECTIVE EQUIPMENT, ACCESSORIES AND CLOTHING - BUSHFIRE BRIGADES	-1,694.01
EFT29770	21/12/2022	SEBASTIAN GUNDLING	PHOTOGRAPHY FOR THE MAGIC ON MORETON EVENT	-400.00
EFT29771	21/12/2022	SHANE LOUISE CROKE	CHRISTMAS FUNCTION	-400.00
EFT29772	21/12/2022	MICHAEL THOMAS SMITH	PRESIDENT ATTENDANCE FEES OCTOBER TO DECEMBER 2022	-2,650.00
EFT29773	21/12/2022	SUBTERRANEAN SERVICE LOCATIONS WA	SERVICE LOCATION FOR GUARD RAILING REPLACEMENT ON BRIDGE	-731.50
EFT29774	21/12/2022	STEVEN TWEEDIE	TRAINING - GOVERNANCE	-2,200.00
EFT29775	21/12/2022	DONGARA IGA	MONTHLY CONSUMABLES, VOLUNTEER VOUCHERS AND CHRISTMAS FUNCTION CONSUMABLES	-4,325.02
EFT29776	21/12/2022	OVO'S CEILINGS - SWEET ORANGE PRODUCTIONS	MAGIC ON MORETON EVENT	-1,828.20
EFT29777	21/12/2022	TOTALLY WORKWEAR GERALDTON	PROTECTIVE CLOTHING	-1,070.50
EFT29778	21/12/2022	TOTAL TOILETS	TOILETS FOR MAGIC ON MORETON EVENT	-2,272.07
EFT29779	21/12/2022	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET 240LT AND FRONT LIFT COLLECTION INCLUDING TRANSFER STATION	-48,271.95
EFT29780	21/12/2022	TYREPOWER LIMITED	SUPPLY AND FIT TYRES TO FORD RANGER & HOLDEN COLORADO	-1,920.40
EFT29781	21/12/2022	PUBLIC TRANSPORT AUTHORITY OF WA	BUS TICKET SALES	-1,907.37
EFT29782	21/12/2022	WA WILDLIFE DISPLAY	ENTERTAINMENT FOR MAGIC ON MORETON EVENT	-1,000.00
EFT29783	21/12/2022	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES	-980.76
EFT29784	21/12/2022	SYNERGY	VARIOUS ELECTRICITY CHARGES	-21,497.94
EFT29785	21/12/2022	WESTRAC EQUIPMENT	PARTS FOR CAT GRADER	-288.38
EFT29786	21/12/2022	YOUNG MOTORS PTY LTD	SERVICE OF HOLDEN TRAILBLAZER	-685.00
EFT29787	21/12/2022	AUSTRALIAN TAXATION OFFICE - BAS	BAS RECONCILIATION NOVEMBER 2022	-31,060.00
EFT29788	11/01/2023	CASSANDRA LEE SEYMOUR	REFUND	-1,641.74
EFT29789	11/01/2023	KAYLA MARIE KENNEDY	REFUND	-294.46
EFT29790	13/01/2023	REFUEL AUSTRALIA	FUEL CARD & BULK DIESEL PURCHASES	-53,630.57
EFT29791	20/01/2023	AIRPORT ALLIANCE CONTRACTING	DIAGNOSE AND REPAIR FAULTS AT THE AIR STRIP	-5,262.40
EFT29792	20/01/2023	AUSTRALIAN SWEEPER CORPORATION PTY LTD	REPLACEMENT FLOOR CLEANING FOR REC CENTRE	-14,632.09
EFT29793	20/01/2023	AUSTRALIAN COMMUNICATIONS AND MEDIA	ANNUAL LICENCE RENEWAL	-204.00
EFT29794	20/01/2023	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION -	DRIVE IN THEATRE LICENCE FEE	-126.69
EFT29795	20/01/2023	ARB GERALDTON	SUPPLY AND INSTALL OF CANOPY ON CESM VEHICLE	-9,872.71
EFT29796	20/01/2023	BABA MARDA ROAD SERVICES	TRAFFIC MANAGEMENT FOR VERGE PRUNING WORKS AND BARRIER FOOTING WORKS	-3,354.12
EFT29797	20/01/2023	BLACKWOODS	PROTECTIVE EQUIPMENT FOR BUSH FIRE BRIGADE MEMBERS	-269.44
EFT29798	20/01/2023	BRAND MECHANICAL SERVICES	SERVICE OF JCB TELEHANDLER	-1,003.64
EFT29799	20/01/2023	BOB WADDELL & ASSOCIATES	ASSISTANCE WITH 2021/22 ANNUAL FINANCIAL REPORT	-4,083.75
EFT29800	20/01/2023	CEMETERIES & CREMATORIA ASSOC. OF WA	ANNUAL MEMBERSHIP FEE	-125.00
EFT29801	20/01/2023	CHARLES EDWARD STRICKLAND	REFUND	-60.00
EFT29802	20/01/2023	TOLL	FREIGHT CHARGES	-364.22
EFT29803	20/01/2023	CRAIG HOLMES	REFUND	-60.00
EFT29804	20/01/2023	DALGLEISH CATERING	CATERING	-4,881.50
EFT29805	20/01/2023	DATA#3 LIMITED	RENEWAL OF ADOBE LICENSES	-11,221.91
EFT29806	20/01/2023	DAVID GRAY & CO	SUPPLY OF 240 LITRE BINS AND PARTS	-2,356.20
EFT29807	20/01/2023	DAZFAB ENGINEERING	FABRICATION OF 29 LETTER BOX INSERTS FOR THE VILLAGE	-3,052.50
EFT29808	20/01/2023	DC TWO PTY LTD	VOIP PHONE CHARGES, HOSTING AND SUPPORT SERVICES	-2,891.90
EFT29809	20/01/2023	DONGARA FREIGHT	FREIGHT CHARGES	-871.20
EFT29810	20/01/2023	DELTA CLEANING SERVICES	CONTRACT CLEANING SERVICES	-33,681.04
EFT29811	20/01/2023	LANDGATE - WESTERN AUSTRALIAN LAND	ANNUAL LANDGATE MAPPING SUBSCRIPTION 2023	-2,581.70
EFT29812	20/01/2023	DONGARA BOBCAT & CONTRACTING SERVICES	EARTHWORKS FOR BRIDGE SAFETY BARRIER WORKS	-1,415.70
EFT29813	20/01/2023	DONGARA CONCRETE SERVICES	CONSTRUCT A SAFETY BARRIER FOOTING FOR TOWN BRIDGE	-4,606.80
EFT29814	20/01/2023	DONGARA DRILLING & ELECTRICAL	ELECTRICAL REPAIRS AT SHIRE FACILITIES, ABLUTIONS AND INFRASTRUCTURE	-5,680.19
EFT29815	20/01/2023	TYREPOWER DONGARA	BATTERY FOR ZERO TURN MOWER	-257.00
EFT29816	20/01/2023	DONGARA LOCAL RAG	VISITOR CENTRE STOCK	-18.00

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MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT29817	20/01/2023	DONGARA MIDWEST WASTE	SERVICING OF SEPTIC TANKS AT COASTAL NODES	-7,250.00
EFT29818	20/01/2023	ELEMENT ADVISORY PTY LTD	LOCAL PLANNING STRATEGY REVIEW	-2,997.50
EFT29819	20/01/2023	FIRST HEALTH SERVICES	MEDICAL PRACTISE MANAGEMENT SUPPORT SERVICES	-13,154.16
EFT29820	20/01/2023	FIVESTAR BUSINESS SOLUTIONS & INNOVATION	PRINTER CHARGES ADMIN, LIBRARY AND REC CENTRE	-932.24
EFT29821	20/01/2023	FUELFIX PTY LTD	REPLACE HOSE AND SERVICE PUMP AT DEPOT	-1,084.60
EFT29822	20/01/2023	GERALDTON MOWER & REPAIR	PARTS FOR SUNDRY PLANT	-52.40
EFT29823	20/01/2023	ALL DECOR	REMOVE & INSTALL NEW FLOORING IN UNIT 24 THE VILLAGE	-2,270.00
EFT29824	20/01/2023	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL CHARGES & BUILDING CERTIFICATION SERVICES	-19,896.46
EFT29825	20/01/2023	GLASS CO WA	REPAIRS TO WINDOWS AT THE RESOURCE CENTRE & SECURITY DOOR AT UNIT 16 THE VILLAGE	-2,402.37
EFT29826	20/01/2023	GRA PARTNERS PTY LTD	GOVERNMENT ENGAGEMENT SUPPORT	-3,300.00
EFT29827	20/01/2023	CANCELLED		0.00
EFT29828	20/01/2023	GLOBAL SPILL & SAFETY	GENERAL INFRASTRUCTURE SIGNS	-169.40
EFT29829	20/01/2023	INCITE SECURITY	QUARTERLY MONITORING SERVICE FEE FOR REC CENTRE, ADMIN AND MEDICAL CENTRE	-430.50
EFT29830	20/01/2023	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-3,110.00
EFT29831	20/01/2023	JB HI-FI GROUP PTY LTD	IT EQUIPMENT AND CONSUMABLES	-12,253.50
EFT29832	20/01/2023	JCI LOCKSMITHS	KEY/LOCK REPAIRS AT REC JETTY AND POUND	-318.00
EFT29833	20/01/2023	JODEY EDWARDS	CONTRACT LANDSCAPING - THE VILLAGE	-2,421.29
EFT29834	20/01/2023	KELLEE SAWLE	REIMBURSEMENT	-150.00
EFT29835	20/01/2023	BRYAN HENDRICK KLEINSMAN	RECONSTRUCT DRAINAGE AND ROAD SURFACE ON BROWNING ROAD	-5,280.00
EFT29836	20/01/2023	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEES	-347.95
EFT29837	20/01/2023	LOGIC IT	REPLACEMENT AIR FIBRES	-3,155.00
EFT29838	20/01/2023	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-234.00
EFT29839	20/01/2023	MARKS WATERTRUCK	WATERCART HIRE FOR MITIGATION WORKS AND DRAINAGE RENEWAL	-2,062.50
EFT29840	20/01/2023	MCLEODS BARRISTERS & SOLICITORS	LEGAL FEES	-58.83
EFT29841	20/01/2023	METRO COUNT VEHICLE CLASSIFIER SYSTEMS	MATERIALS FOR ROAD CLASSIFIERS	-1,936.00
EFT29842	20/01/2023	MITCHELL & BROWN	OVEN FOR UNIT 9 THE VILLAGE	-740.00
EFT29843	20/01/2023	MITCHELL AND BROWN COMMUNICATIONS	INSTALLATION OF REPLACEMENT FEEDHORN TO IMPROVE TV RECEPTION	-377.30
EFT29844	20/01/2023	MIDWEST SOLAR AND WATER	PLUMBING REPAIRS AT THE VILLAGE, SHIRE FACILITIES, & ABLUTIONS	-1,944.90
EFT29845	20/01/2023	MARK TEALE	REIMBURSEMENT	-348.80
EFT29846	20/01/2023	NAJA BUSINESS CONSULTING SERVICES	PROPERTY EVALUATION & OPTIMISATION MATRIX	-8,976.00
EFT29847	20/01/2023	ONSHORE CABINETS AND FURNITURE	REMOVE AND REPLACE KITCHEN AND BATHROOM CABINETS IN UNIT 24 THE VILLAGE	-5,443.00
EFT29848	20/01/2023	PATIENCE MACHAKA	REIMBURSEMENT	-1,466.00
EFT29849	20/01/2023	PEMCO DIESEL	PARTS FOR SIDE TIPPING TRAILER & HINO PRIME MOVER	-258.25
EFT29850	20/01/2023	PERTH IRRIGATION CENTRE	RETICULATION SUPPLIES	-2,548.10
EFT29851	20/01/2023	PIXIES SCREEN PRINTS	PROTECTIVE CLOTHING	-877.95
EFT29852	20/01/2023	RED DUST HOLDINGS	CARTAGE OF GRAVEL FOR WYE FARM ROAD CONSTRUCTION WORKS	-4,851.00
EFT29853	20/01/2023	SANTA CRUZ BUILDING SERVICES PTY LTD	BUILDING MAINTENANCE REPAIRS AT THE VILLAGE, ADMIN, PUBLIC ABLUTIONS AND IRWIN FIRE SHED	-756.25
EFT29854	20/01/2023	GERALDTON HYDRAULICS	PARTS FOR KOMATSU LOADER	-321.93
EFT29855	20/01/2023	ST JOHNS AMBULANCE ASSOCIATION	FIRST AID KITS	-1,125.35
EFT29856	20/01/2023	TARAH MORE	REFUND	-50.00
EFT29857	20/01/2023	TOURISM COUNCIL WESTERN AUSTRALIA LTD	ANNUAL MEMBERSHIP FEE	-1,650.00
EFT29858	20/01/2023	T-QUIP	PARTS FOR ZERO TURN MOWER & GROUND MASTER MOWER	-556.70
EFT29859	20/01/2023	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES	-511.72
EFT29860	20/01/2023	WESTRAC EQUIPMENT	INSTALL SEAT BASE KIT TO CAT ROLLER	-467.37
EFT29861	20/01/2023	ON HOLD ON LINE	MESSAGE ON HOLD MONTHLY FEE	-231.00
EFT29862	20/01/2023	WINCHESTER INDUSTRIES	AGGREGATE FOR MILO ROAD CROSSING WORKS AND GENERAL INFRASTRUCTURE	-8,333.82
EFT29863	20/01/2023	YOUNG MOTORS PTY LTD	SERVICE OF HOLDEN COLORADO	-735.00
EFT29864	20/01/2023	WINC AUSTRALIA PTY LTD	LOCKABLE MOBILE PEDESTAL CABINETS & PRINTER CHARGES - DEPOT	-3,685.79
EFT29865	25/01/2023	AUSTRALIAN TAXATION OFFICE - BAS	BAS RECONCILIATION DECEMBER 2022	-43,807.00
EFT29866	31/01/2023	AARON HILL	REIMBURSEMENT	-160.50
EFT29867	31/01/2023	AMPAC DEBT RECOVERY (WA) PTY LTD	RATES DEBT RECOVERY	-1,287.00
EFT29868	31/01/2023	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION -	DRIVE IN THEATRE LICENCE FEE	-129.49
EFT29869	31/01/2023	AUTOMATION PLUS	BOOM GATE FOR TRANSFER STATION	-3,282.00
EFT29870	31/01/2023	BATAVIA COAST TRIMMERS	ANNUAL INSTALLATION OF SHADE SAILS	-2,656.00
EFT29871	31/01/2023	BL'S BOBCAT AND MECHANICAL SERVICES	ANNUAL VEHICLE SERVICE OF IRWIN FIRE BRIGADE TRUCKS	-3,643.90
EFT29872	31/01/2023	DEPARTMENT OF MINES INDUSTRY REGULATION	BUILDING SERVICES LEVY RECONCILIATION	-5,105.77
EFT29873	31/01/2023	BOB WADDELL & ASSOCIATES	ASSISTANCE WITH 2022/23 BUDGET REVIEW	-2,186.25
EFT29874	31/01/2023	CLEANPAK TOTAL SOLUTIONS	CLEANING SUPPLIES	-48.51
EFT29875	31/01/2023	TOLL	FREIGHT CHARGES	-87.67
EFT29876	31/01/2023	CRAIG BENNETT	REFUND	-80.00
EFT29877	31/01/2023	DATA#3 LIMITED	RENEWAL OF ADOBE ACROBAT PRO LICENSES	-811.27
EFT29878	31/01/2023	DONGARA FREIGHT	FREIGHT CHARGES	-108.90
EFT29879	31/01/2023	DELTA CLEANING SERVICES	CONTRACT CLEANING SERVICES	-17,807.48
EFT29880	31/01/2023	LANDGATE - WESTERN AUSTRALIAN LAND	GRV VALUATIONS CHARGEABLE	-325.30
EFT29881	31/01/2023	DONGARA HOLIDAY HOMES	RENTAL AND ELECTRICITY CHARGES	-3,091.24
EFT29882	31/01/2023	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDENS, BUILDING AND ROAD MAINTENANCE SUPPLIES	-1,592.05
EFT29883	31/01/2023	DONGARA DRILLING & ELECTRICAL	ELECTRICAL REPAIRS AT SHIRE FACILITIES, ABLUTIONS AND INFRASTRUCTURE	-2,742.74
EFT29884	31/01/2023	TYREPOWER DONGARA	FIT NEW TYRES AND BATTERY TO SAM TRAILER	-1,023.50
EFT29885	31/01/2023	DONGARA TREE SERVICES	REMOVAL OF PALM TREES IN FRONT OF THE VILLAGE UNITS	-2,420.00
EFT29886	31/01/2023	DONGARA LOCAL RAG	ADVERTISING	-575.00
EFT29887	31/01/2023	RIVERBEND FOODWORKS DONGARA	MONTHLY CONSUMABLES	-171.28
EFT29888	31/01/2023	DONGARA HOTEL MOTEL	LAND USE AGREEMENT	-2,083.34
EFT29889	31/01/2023	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	EMERGENCY SERVICES LEVY QUARTER 2 2022/23	-79,821.44

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MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT29890	31/01/2023	DONGARA TOWN BUSHFIRE BRIGADE	FUEL REIMBURSEMENT	-72.35
EFT29891	31/01/2023	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL CHARGES & BUILDING CERTIFICATION SERVICES	-6,020.71
EFT29892	31/01/2023	GRATITUDE CONSULTING PTY LTD	FINANCIAL ASSISTANCE	-2,002.00
EFT29893	31/01/2023	IN-SITU CONSTRUCTION AND MAINTENANCE	EXCAVATOR FOR REMOVAL OF BURIED SEA CONTAINERS AT TRANSFER STATION	-3,833.50
EFT29894	31/01/2023	JANICE OWENS	REIMBURSEMENT	-165.00
EFT29895	31/01/2023	KOMATSU AUSTRALIA PTY LTD	SERVICE OF KOMATSU LOADER	-8,050.48
EFT29896	31/01/2023	LG BEST PRACTICES	OUTSOURCED PAYROLL SERVICES	-4,050.00
EFT29897	31/01/2023	MARSDEN'S BECKENHAM TRANSPORT PTY LTD	FREIGHT CHARGES	-379.12
EFT29898	31/01/2023	MARKETFORCE PTY LTD	ADVERTISING	-1,804.66
EFT29899	31/01/2023	MARKS WATERTRUCK	FILL TRANSFER STATION WATER TANKS	-231.00
EFT29900	31/01/2023	MIDWEST BOUNCE AND FUN	ENTERTAINMENT FOR MAGIC ON MORETON EVENT	-1,618.00
EFT29901	31/01/2023	MCDONALD WHOLESALERS	REC CENTRE KIOSK SUPPLIES	-1,095.60
EFT29902	31/01/2023	MCLEODS BARRISTERS & SOLICITORS	ANNUAL AUDIT LETTER FOR 2021/22	-187.00
EFT29903	31/01/2023	MIDWEST FIRE PROTECTION & SAFETY SERVICES	SERVICING OF THE FIRE ALARM SYSTEM AT REC CENTRE	-181.50
EFT29904	31/01/2023	MIDWEST SOLAR AND WATER	PLUMBING REPAIRS AT THE VILLAGE, SHIRE FACILITIES, & ABLUTIONS	-915.00
EFT29905	31/01/2023	MARK TEALE	REIMBURSEMENT	-162.44
EFT29906	31/01/2023	NORDIC BUILDERS	PROGRESS PAYMENT - HENRY ROAD COMMUNAL AREA	-24,000.00
EFT29907	31/01/2023	NOVUS AUTOGLASS REPAIRS & REPLACEMENT	SUPPLY AND FIT GLASS DOOR ON HOLDEN COLORADO	-535.50
EFT29908	31/01/2023	ONSHORE CABINETS AND FURNITURE	REPAIRS TO BATHROOM VANITY AT UNIT 24 THE VILLAGE	-1,220.00
EFT29909	31/01/2023	OFFICE NATIONAL	STATIONERY CONSUMABLES	-85.01
EFT29910	31/01/2023	SANTA CRUZ BUILDING SERVICES PTY LTD	REPAIRS TO THE GUTTER AT THE REC CENTRE	-187.00
EFT29911	31/01/2023	SEASIDE SIGNS	BILLBOARD SIGN	-2,310.00
EFT29912	31/01/2023	SMYTH AGRI SERVICES	PREMIUM CORRUGATED TANK FOR IRWIN FIRE SHED	-5,270.10
EFT29913	31/01/2023	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET 240LT AND FRONT LIFT COLLECTION INCLUDING TRANSFER STATION	-26,878.60
EFT29914	31/01/2023	VINIDEX PTY LTD	DRAINAGE PIPE FOR DRAINAGE RENEWAL	-3,785.32
EFT29915	31/01/2023	WA LOCAL GOVERNMENT ASSOCIATION - WALGA	PROFESSIONAL DEVELOPMENT - COURSE FEES	-638.00
EFT29916	31/01/2023	SYNERGY	VARIOUS ELECTRICITY CHARGES	-14,076.50
EFT29917	31/01/2023	WESTRAC EQUIPMENT	BRUSH CUTTER ATTACHMENT AND PARTS FOR SKID STEER	-28,587.01
EFT29918	31/01/2023	WINC AUSTRALIA PTY LTD	PRINTER CHARGES - DEPOT	-122.07
32130	05/12/2022	WATER CORPORATION	VARIOUS WATER CHARGES	-44,217.11
32131	06/12/2022	DEPARTMENT OF TRANSPORT	SHIRE OF IRWIN NUMBER PLATES	-400.00
32132	19/12/2022	DEPARTMENT OF TRANSPORT	SHIRE OF IRWIN NUMBER PLATES	-800.00
32133	19/12/2022	SHIRE OF IRWIN	CONTAINER DEPOSIT SCHEME	-7,168.60
32134	21/12/2022	DONGARA POTTERY CLUB	ENTERTAINMENT FOR MAGIC ON MORETON EVENT	-500.00
32135	23/12/2022	DEPARTMENT OF TRANSPORT	SHIRE OF IRWIN NUMBER PLATES	-200.00
DD21939.1	12/12/2022	TELSTRA AUSTRALIA	TELSTRA INTEGRATED MESSAGING	-87.33
DD21961.1	23/12/2022	TELSTRA AUSTRALIA	SATELLITE PHONE CHARGES	-504.16
DD21963.1	23/12/2022	TELSTRA AUSTRALIA	FAIL OVER SIM - MEDICAL CENTRE	-93.25
DD21965.1	28/12/2022	TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES	-80.00
DD21972.1	30/12/2022	TELSTRA AUSTRALIA	VARIOUS MOBILE & DATA CHARGES	-2,650.34
DD22014.1	13/01/2023	TELSTRA AUSTRALIA	TELSTRA INTEGRATED MESSAGING	-741.91
DD22021.1	24/01/2023	TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES	-80.00
DD22026.1	30/01/2023	TELSTRA AUSTRALIA	VARIOUS MOBILE & DATA CHARGES	-2,843.16
DD21932.1	07/12/2022	WA TREASURY CORPORATION	LOAN 93 - RECREATION CENTRE	-20,727.35
DD21967.1	28/12/2022	WA TREASURY CORPORATION	LOAN 103 - PLANT PURCHASES	-106,592.92
DD22011.1	09/01/2023	WA TREASURY CORPORATION	LOAN 93 - RECREATION CENTRE	-20,727.35
DD22019.1	23/01/2023	WA TREASURY CORPORATION	GUARANTEE FEES FOR LOANS FOR JULY 2022 TO DECEMBER 2022	-20,947.91
SOL 12/22	16/12/2022	SHINE TECH SOLAR	SOLAR REPAYMENT	-1,947.66
SOL 01/23	16/01/2023	SHINE TECH SOLAR	SOLAR REPAYMENT	-1,947.66
CR 051222	05/12/2022	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING TRANSFER STATION LICENCE RENEWAL, PROFESSIONAL DEVELOPMENT, PORTABLE PA SYSTEM, IT SUBSCRIPTION AND EQUIPMENT, PARKING, ACCOMMODATION FOR ACTING EA, FUEL FOR CESM VEHICLE AND REC CENTRE EXPENSES	-13,326.02
CR 030123	03/01/2023	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING RECOGNITION FOR YEARS OF SERVICE, PROFESSIONAL DEVELOPMENT, EVENTS EQUIPMENT, IT SUBSCRIPTION AND EQUIPMENT, ANIMAL CONTROL EXPENSES, VOLUNTEER LUNCH, REPAIRS TO VEHICLE, MINOR EQUIPMENT FOR CESM OFFICER, PARKING, ACCOMMODATION FOR ACTING EA, FUEL FOR CESM VEHICLE AND REC CENTRE EXPENSES	-9,927.33
DD21920.1	05/12/2022	SIMON TIMOTHY CAMPBELL	RENTAL CHARGES	-1,300.00
DD21937.1	19/12/2022	SIMON TIMOTHY CAMPBELL	RENTAL CHARGES	-1,300.00
DD22005.1	03/01/2023	SIMON TIMOTHY CAMPBELL	RENTAL CHARGES	-1,300.00
DD22007.1	16/01/2023	SIMON TIMOTHY CAMPBELL	RENTAL CHARGES	-1,300.00
DD22009.1	30/01/2023	SIMON TIMOTHY CAMPBELL	RENTAL CHARGES	-1,300.00
DD21969.1	30/12/2022	CLEARMATCH ORIGINATE PTY LTD	INSURANCE PREMIUM REPAYMENT - SEVENTH INSTALMENT	-36,814.83
DD22023.1	30/01/2023	CLEARMATCH ORIGINATE PTY LTD	INSURANCE PREMIUM REPAYMENT - EIGHTH INSTALMENT	-36,814.83
DD21955.1	15/12/2022	N-ABLE PTY LTD	N-ABLE MONTHLY IT CHARGES - DECEMBER 2022	-666.00
DD22016.1	16/01/2023	N-ABLE PTY LTD	N-ABLE MONTHLY IT CHARGES - JANUARY 2023	-693.00
DD21941.1	06/12/2022	AUSTRALIAN PHONE COMPANY PTY LTD	VOIP PHONE CHARGES - MEDICAL CENTRE	-225.23
DD22003.1	02/01/2023	AUSTRALIAN PHONE COMPANY PTY LTD	VOIP PHONE CHARGES - MEDICAL CENTRE	-225.23
DD21953.9	06/12/2022	AMP CORPORATE SUPER - SIGNATURE SUPER	SUPERANNUATION	-172.80
DD21953.1	06/12/2022	AMP INVESTMENT LINKED PERSONAL	SUPERANNUATION	-178.75
DD21953.2	06/12/2022	ASGARD SUPERANNUATION	SUPERANNUATION	-753.72
DD21953.3	06/12/2022	AUSTRALIAN SUPER	SUPERANNUATION	-4,513.27
DD21953.4	06/12/2022	AWARE SUPER PTY LTD	SUPERANNUATION	-13,334.84
DD21953.5	06/12/2022	EQUIPSUPER SUPERANNUATION FUND	SUPERANNUATION	-171.10
DD21953.6	06/12/2022	HOSTPLUS	SUPERANNUATION	-1,008.48

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DD21953.8	06/12/2022	MLC SUPER FUND	SUPERANNUATION	-283.24
DD21953.7	06/12/2022	THE M & L OLSEN SUPERANNUATION FUND	SUPERANNUATION	-174.63
DD22030.9	20/12/2022	AMP CORPORATE SUPER - SIGNATURE SUPER	SUPERANNUATION	-171.10
DD22030.1	20/12/2022	AMP INVESTMENT LINKED PERSONAL	SUPERANNUATION	-178.75
DD22030.2	20/12/2022	ASGARD SUPERANNUATION	SUPERANNUATION	-753.72
DD22030.3	20/12/2022	AUSTRALIAN SUPER	SUPERANNUATION	-4,379.14
DD22030.4	20/12/2022	AWARE SUPER PTY LTD	SUPERANNUATION	-13,823.41
DD22030.5	20/12/2022	EQUIPSUPER SUPERANNUATION FUND	SUPERANNUATION	-172.80
DD22030.6	20/12/2022	HOSTPLUS	SUPERANNUATION	-953.98
DD22030.8	20/12/2022	MLC SUPER FUND	SUPERANNUATION	-283.24
DD22030.7	20/12/2022	THE M & L OLSEN SUPERANNUATION FUND	SUPERANNUATION	-163.61
DD22031.9	03/01/2023	AMP CORPORATE SUPER - SIGNATURE SUPER	SUPERANNUATION	-95.74
DD22032.5	03/01/2023	AMP CORPORATE SUPER - SIGNATURE SUPER	SUPERANNUATION	-25.62
DD22031.1	03/01/2023	AMP INVESTMENT LINKED PERSONAL	SUPERANNUATION	-178.75
DD22031.2	03/01/2023	ASGARD SUPERANNUATION	SUPERANNUATION	-772.55
DD22031.3	03/01/2023	AUSTRALIAN SUPER	SUPERANNUATION	-4,206.04
DD22032.1	03/01/2023	AUSTRALIAN SUPER	SUPERANNUATION	-18.57
DD22031.4	03/01/2023	AWARE SUPER PTY LTD	SUPERANNUATION	-12,816.00
DD22031.5	03/01/2023	EQUIPSUPER SUPERANNUATION FUND	SUPERANNUATION	-89.54
DD22032.2	03/01/2023	EQUIPSUPER SUPERANNUATION FUND	SUPERANNUATION	-8.08
DD22031.6	03/01/2023	HOSTPLUS	SUPERANNUATION	-721.88
DD22032.3	03/01/2023	HOSTPLUS	SUPERANNUATION	-3.39
DD22031.8	03/01/2023	MLC SUPER FUND	SUPERANNUATION	-259.87
DD22031.7	03/01/2023	THE M & L OLSEN SUPERANNUATION FUND	SUPERANNUATION	-35.61
DD22032.4	03/01/2023	THE M & L OLSEN SUPERANNUATION FUND	SUPERANNUATION	-107.64
DD22033.10	17/01/2023	AMP CORPORATE SUPER - SIGNATURE SUPER	SUPERANNUATION	-171.10
DD22033.1	17/01/2023	AMP INVESTMENT LINKED PERSONAL SUPERANNUATION PLAN	SUPERANNUATION	-117.31
DD22033.4	17/01/2023	ASGARD SUPERANNUATION	SUPERANNUATION	-1,118.45
DD22033.3	17/01/2023	AUSTRALIAN SUPER	SUPERANNUATION	-4,450.47
DD22033.5	17/01/2023	AWARE SUPER PTY LTD	SUPERANNUATION	-12,958.69
DD22033.6	17/01/2023	EQUIPSUPER SUPERANNUATION FUND	SUPERANNUATION	-171.10
DD22033.7	17/01/2023	HOSTPLUS	SUPERANNUATION	-905.40
DD22033.2	17/01/2023	MERCER	SUPERANNUATION	-404.91
DD22033.9	17/01/2023	MLC SUPER FUND	SUPERANNUATION	-283.24
DD22033.8	17/01/2023	THE M & L OLSEN SUPERANNUATION FUND	SUPERANNUATION	-182.10
DD22037.2	31/01/2023	AMP CORPORATE SUPER - SIGNATURE SUPER	SUPERANNUATION	-171.10
DD22037.1	31/01/2023	AMP INVESTMENT LINKED PERSONAL SUPERANNUATION PLAN	SUPERANNUATION	-327.71
DD22037.3	31/01/2023	ASGARD SUPERANNUATION	SUPERANNUATION	-1,215.26
DD22037.4	31/01/2023	AUSTRALIAN SUPER	SUPERANNUATION	-4,675.03
DD22037.5	31/01/2023	AWARE SUPER PTY LTD	SUPERANNUATION	-13,945.11
DD22037.6	31/01/2023	EQUIPSUPER SUPERANNUATION FUND	SUPERANNUATION	-148.01
DD22037.7	31/01/2023	HOSTPLUS	SUPERANNUATION	-610.88
DD22037.8	31/01/2023	MERCER	SUPERANNUATION	-549.51
DD22037.10	31/01/2023	MLC SUPER FUND	SUPERANNUATION	-307.21
DD22037.9	31/01/2023	THE M & L OLSEN SUPERANNUATION FUND	SUPERANNUATION	-119.52
				-1,746,759.00

Sundry Creditors as at 31/01/2023 **8,576.60**

The Payments included in the above list of Accounts Paid, have been authorised by the Chief Executive Officer under delegation from Council.

14/2/23
DATE

Shane Ivers
Chief Executive Officer

Shire of Irwin

Corporate Credit Card Expenditure - Payment Reference CR 051222

S.Ivers Credit Card Expenses		
Department of Water & Environmental Regulation	DWER - Transfer Station Licence	$ 1,303.50
Moore Australia	Nuts & Bolt Workshop Registration	$ 1,045.00
Amazon Marketplace	Membership - Error	$ 6.99
Talk Audio Visual	Portable PA System for Events	$ 2,470.00
SSL.COM	SSL Certificate	$ 24.22
Links Modular	Program - Rec Centre	$ 229.00
AirBNB	Accommodation - Acting EA	$ 3,777.55
Spotify	Rec Centre Gym Music	$ 11.99
Harvey Norman	IT Consumables	$ 238.00
Try Booking	Registration for LGIS Forum	$ 33.50
JB-Hi-Fi	IT Consumables	$ 124.99
North Metropolitan Tafe	Registration for Course	$ 89.10
Safety Culture	iAuditor Subscriptions for Property Inspections	$ 250.80
eBay	Christmas Decorations	$ 247.26
Officeworks	Certificate Frames	$ 100.34
North Metropolitan Tafe	Registration for Course	$ 89.10
Ezi Business	IT Subscription	$ 879.12
Microsoft	Licence	$ 51.37
My Deal	Wheelchair for Rec Centre	$ 385.15
City of Perth	Parking	$ 5.15
Microsoft	Licence	$ 45.54
CPP Convention Centre	Parking	$ 12.12
CodeTwo	Email Signature for Office 365 Subscription	$ 83.41
Bunnings Group	Christmas Decorations	$ 1,004.58
Leon Baker Jeweller	Recognition Gift	$ 380.00
Spotlight	Christmas Decorations	$ 232.00
Spotlight	Refund - Christmas Decorations	-$ 12.00
NAB	Card Fee	$ 9.00
		$ 13,116.78
M.Teale Credit Card Expenses		
Caltex Dongara	Fuel for Bushfire Vehicle	$ 200.24
NAB	Card Fee	$ 9.00
		$ 209.24
TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT		$ 13,326.02

Shire of Irwin

Corporate Credit Card Expenditure - Payment Reference CR 030123

S.Ivers Credit Card Expenses			
Amazon Marketplace	Membership - Error	$	6.99
Dongara Post Office	Recognition Gift Cards	$	1,247.60
Links Modular	Program - Rec Centre	$	229.00
SSL.COM	SSL Certificate	$	23.15
AirBNB	Accommodation - Acting EA	$	1,259.18
Dongara Post Office	Recognition Gift Cards	$	255.95
AirBNB	Accommodation - Acting EA	-$	526.73
CodeTwo	Email Signature for Office 365 Subscription	$	13.85
Dion Training	Training Registration Fee	$	579.01
Spotify	Rec Centre Gym Music	$	11.99
Microsoft	Licence	$	44.52
Microsoft	Licence	$	368.36
Microsoft	Licence	$	1,213.58
Dongara Veterinary Hospital	Sanitiser for Pound and Euthanasia	$	542.10
LinerJack	Council End of Year Dinner	$	360.40
Western Australia Police	Corporate Gun Licence Renewal	$	147.00
Amazon Marketplace	Refund - Membership Error	-$	6.99
Microsoft	Licence	$	24.20
Attained	IT - Virtual Machine Fees	$	209.00
Canva	Yearly Subscription Fee	$	172.92
CodeTwo	Email Signature for Office 365 Subscription	$	103.10
NAB	Card Fee	$	9.00
		$	6,287.18
M.Teale Credit Card Expenses			
Leeman Café	Fuel for CESM Vehicle and Meal for Coorow Fire	$	126.45
Aussie Outback Splash	Minor Equipment	$	457.00
NAB	Card Fee	$	9.00
		$	592.45
P.Bracegirdle Credit Card Expenses			
JB Hi-Fi	IT Consumables	$	874.74
Talk Audio Visual	Events Equipment	$	713.00
Dragonfly Trading	Padlocks for Jetty	$	36.85
Department of Transport	Fee for Plate Return	$	100.00
Officeworks	Archive Boxes	$	78.21
CSR Windscreens	Window Repair on Holden Colorado	$	330.00
Express Online Training	Responsible Service of Alcohol Training Fee	$	36.51
Apple	iCloud Storage Fee	$	1.49
Dongara IGA	Consumables for Christmas Party	$	71.33
Dongara Taxi	Taxi Fares for Christmas Party	$	156.87
Ezi Business	Christmas Phone Messages	$	227.70
Seaspray Café	Library Volunteers Lunch	$	412.00
NAB	Card Fee	$	9.00
		$	3,047.70
TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT		$	9,927.33

ATTACHMENT: CC02

Monthly Financial Statements for the Period Ended 31 December 2022

Attachment 1
Monthly Financial Statements for the Period Ended 31 December 2022

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

SHIRE OF IRWIN

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF IRWIN

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 DECEMBER 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

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

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

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

FEES AND CHARGEES
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.

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
Loss on the disposal of fixed assets.

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

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

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

SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Revised Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. $
		$	$	$	$	$	%		
Opening Funding Surplus (Deficit)	1	2,256,461	2,130,801	2,130,801	**2,130,801**	0	0%		
Revenue from operating activities									
Rates	6	5,949,556	5,949,556	5,699,009	**5,958,248**	259,239	5%	▲	
Operating Grants, Subsidies and Contributions	12	822,450	822,450	457,806	**345,267**	(112,539)	(25%)	▼	$
Fees and Charges		2,202,999	2,202,999	1,601,938	**1,752,104**	150,166	9%	▲	
Service Charges		0	0	0	**0**	0			
Interest Earnings		54,872	54,872	23,970	**106,114**	82,144	343%	▲	$
Other Revenue		276,000	276,000	139,974	**160,679**	20,705	15%	▲	$
Profit on Disposal of Assets	7	119,916	119,916	1,548	**0**	(1,548)	(100%)	▼	
Gain FV Valuation of Assets		0	0	0	**0**	0			
		9,425,793	**9,425,793**	**7,924,245**	**8,322,411**				
Expenditure from operating activities									
Employee Costs		(3,164,662)	(3,164,662)	(1,597,073)	**(1,760,060)**	(162,987)	(10%)	▼	$
Materials and Contracts		(3,909,830)	(3,909,830)	(1,951,515)	**(2,084,698)**	(133,183)	(7%)	▼	
Utility Charges		(477,400)	(477,400)	(237,597)	**(167,402)**	70,195	30%	▲	$
Depreciation on Non-Current Assets		(4,366,569)	(4,366,569)	(2,183,232)	**0**	2,183,232	100%	▲	$
Interest Expenses		(263,044)	(263,044)	(122,595)	**(117,278)**	5,317	4%	▲	
Insurance Expenses		(237,367)	(237,367)	(154,673)	**(168,043)**	(13,370)	(9%)	▼	
Other Expenditure		(200,916)	(200,916)	(84,184)	**(90,824)**	(6,640)	(8%)	▼	
Loss on Disposal of Assets	7	0	0	0	**0**	0			
Loss FV Valuation of Assets		0	0	0	**0**	0			
		(12,619,787)	**(12,619,787)**	**(6,330,869)**	**(4,388,305)**				
Operating activities excluded from budget									
Add back Depreciation		4,366,569	4,366,569	2,183,232	**0**	(2,183,232)	(100%)	▼	$
Adjust (Profit)/Loss on Asset Disposal	7	(119,916)	(119,916)	(1,548)	**0**	1,548	100%	▲	
Movement in Leave Reserve (Added Back)		790	3,949	390	**2,862**	2,472	634%	▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	**0**	0			
Movement in Employee Benefit Provisions		0	0	0	**0**	0			
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**0**	0			
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
Amount attributable to operating activities		**1,053,448**	**1,056,607**	**3,775,450**	**3,936,967**				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	5,391,447	5,391,447	1,970,853	**201,243**	(1,769,610)	(90%)	▼	$
Proceeds from Disposal of Assets	7	312,000	312,000	6,000	**0**	(6,000)	(100%)	▼	
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(412,874)	(412,874)	(206,406)	**(150,496)**	55,910	27%	▲	$
Plant and Equipment	8	(1,683,616)	(1,683,616)	(517,992)	**(99,653)**	418,339	81%	▲	$
Furniture and Equipment	8	(24,000)	(24,000)	0	**(22,719)**	(22,719)		▼	$
Infrastructure Assets - Roads	8	(1,475,692)	(1,475,692)	(1,040,627)	**(372,540)**	668,087	64%	▲	$
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Public Facilities	8	0	0	0	**0**	0			
Infrastructure Assets - Other	8	(4,855,966)	(4,855,966)	(2,320,946)	**(22,532)**	2,298,415	99%	▲	$
Amount attributable to investing activities		**(2,748,701)**	**(2,748,701)**	**(2,109,118)**	**(466,697)**				
Financing Activities									
Proceeds from New Debentures		0	0	0	**0**	0			
Repayment of Debentures	9	(559,935)	(559,935)	(263,089)	**(279,553)**	(16,464)	(6%)	▼	
Repayment of Lease Financing	9	(17,436)	(17,436)	(8,706)	**(10,446)**	(1,740)	(20%)	▼	
Advances to Community Groups		0	0	0	**0**	0			
Proceeds from Advances		0	0	0	**0**	0			
Self-Supporting Loan Principal	9	37,931	37,931	2,117	**21,020**	18,903	893%	▲	$
Transfer to Restricted Cash - Other		(40,000)	(40,000)	0	**0**	0			
Transfer from Restricted Cash - Other		195,813	195,813	0	**0**	0			
Transfer from Reserves	10	0	0	0	**0**	0			
Transfer to Reserves	10	(176,868)	(176,868)	(2,496)	**(18,115)**	(15,619)	(626%)	▼	$
Amount attributable to financing activities		**(560,495)**	**(560,495)**	**(272,174)**	**(287,094)**				
Closing Funding Surplus (Deficit)	1	**713**	**(121,787)**	**3,524,959**	**5,313,978**				

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2022/23 year is $10,000 and 10%.

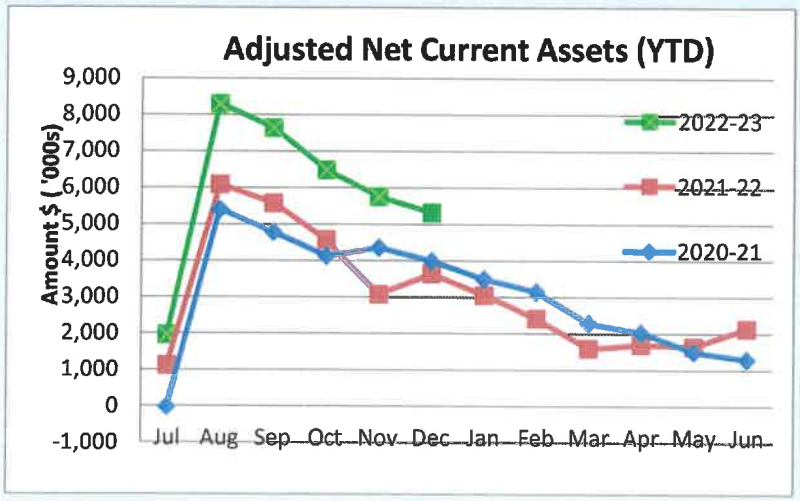
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 31/12/2021	Year to Date Actual 31/12/2022
		$	$	$
Current Assets				
Cash Unrestricted	2	3,041,395	2,828,670	4,517,787
Cash Restricted - Reserves	2	1,392,831	1,483,532	1,410,946
Cash Restricted - General	2	373,935	362,875	373,935
Cash Restricted - Bonds & Deposits	2	202,689	211,066	238,501
Receivables - Rates	3	332,156	1,057,585	1,311,566
Receivables - Other	3	537,545	171,872	834,365
Inventories	4	21,521	28,018	21,521
		5,902,072	6,143,617	8,708,622
Less: Current Liabilities				
Payables	5	(905,385)	(230,675)	(285,793)
Contract Liabilities	11	(499,946)	(246,399)	(712,866)
Financial Liabilities	5	(31,331)	(31,331)	(31,331)
Bonds & Deposits	14	(202,689)	(211,066)	(238,501)
Loan and Lease Liability	9	(577,841)	(225,989)	(287,842)
Provisions	11	(547,240)	(415,874)	(547,240)
		(2,764,433)	(1,361,335)	(2,103,574)
Less: Cash Reserves	10	(1,392,831)	(1,483,532)	(1,410,946)
Add Back: Component of Leave Liability not Required to be funded		220,017	123,998	222,879
Add Back: Loan and Lease Liability		577,841	225,989	287,842
Less : Loan Receivable - clubs/institutions		(37,930)	(20,844)	(16,910)
Less : Restricted Cash General	15	(373,935)	0	(373,935)
Net Current Funding Position		**2,130,801**	**3,627,893**	**5,313,978**

SIGNIFICANT ACCOUNTING POLICIES
Please see Note 1(a) for information on significant accounting polices relating to Net Current Assets.

KEY INFORMATION
The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD Surplus(Deficit)
$5.31 M

Last Year YTD Surplus(Deficit)
$3.63 M

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2022	31 Dec 22
	$	$
Opening Arrears Previous Years	444,976	365,548
Levied this year	6,445,431	6,850,038
Less Collections to date	(6,524,859)	(5,870,628)
Equals Current Outstanding	365,548	1,344,959
Net Rates Collectable	**365,548**	**1,344,959**
% Collected	94.69%	81.36%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	245,167	11,099	222	199,844	456,333
Percentage	54%	2%	0%	44%	
Balance per Trial Balance					
Sundry Debtors					456,333
Receivables - Other					378,032
Total Receivables General Outstanding					**834,365**

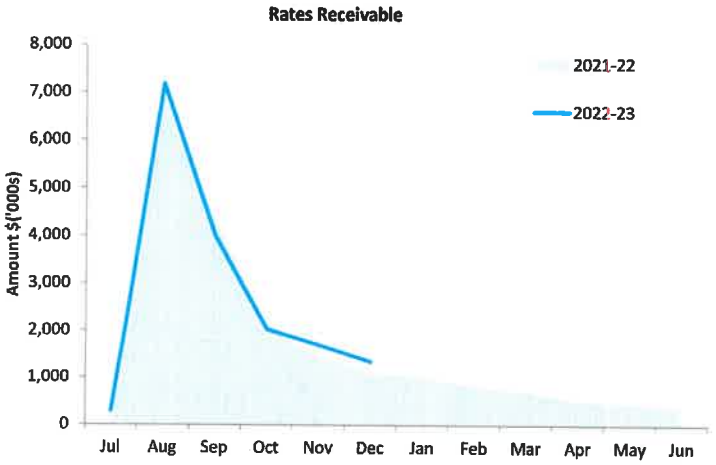
Amounts shown above include GST (where applicable)

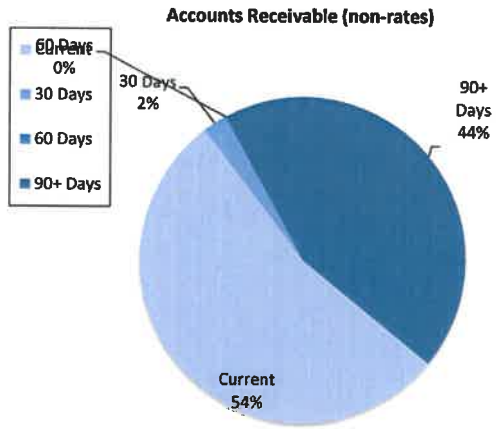
KEY INFORMATION

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

SIGNIFICANT ACCOUNTING POLICIES

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 doubtful debts is raised when there is objective evidence that they will not be collectible.





Collected	Rates Due
81%	$1,344,959

Debtors Due
$834,365

Over 30 Days
46%

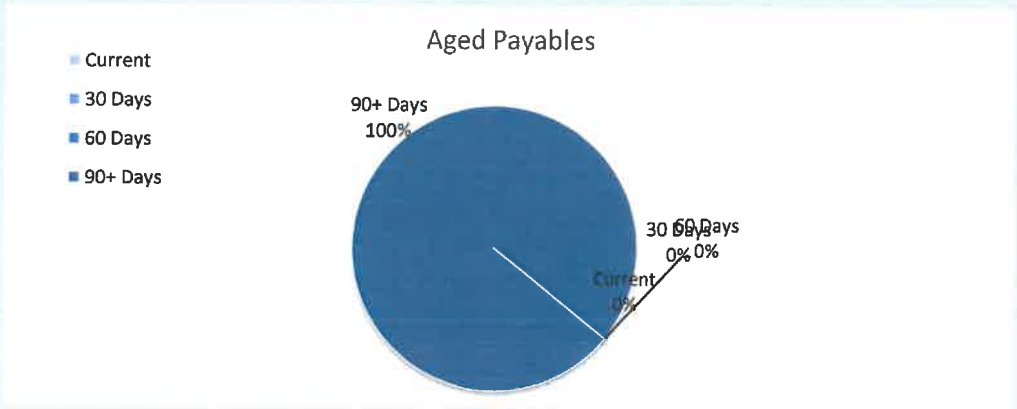
Over 90 Days
44%

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	0	0	0	437	437
Percentage	0%	0%	0%	100%	
Balance per Trial Balance					
Sundry creditors - General					437
Other creditors					189,636
ATO liabilities					58,708
Financial liabilities (Developer Contributions)					31,331
Total Payables General Outstanding					**317,124**
Amounts shown above include GST (where applicable)					

KEY INFORMATION

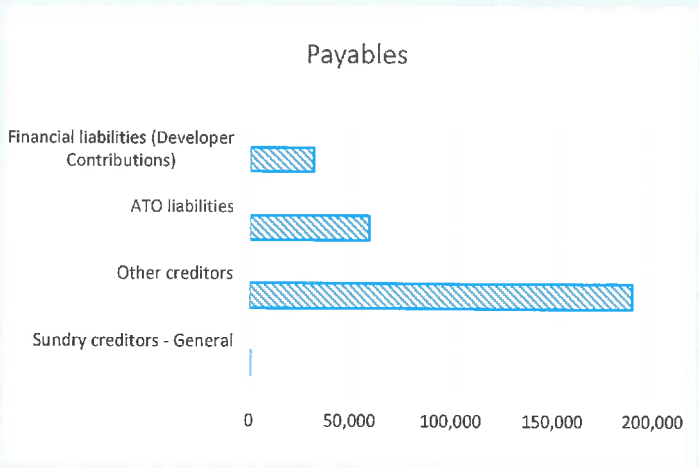
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

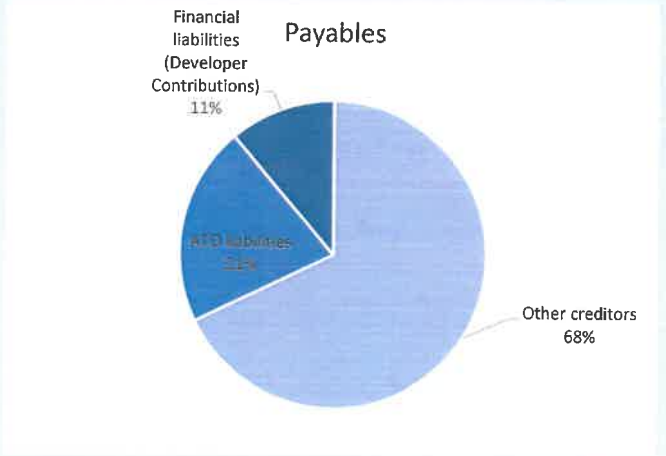


Creditors Due
$317,124

Over 30 Days
100%

Over 90 Days
100%





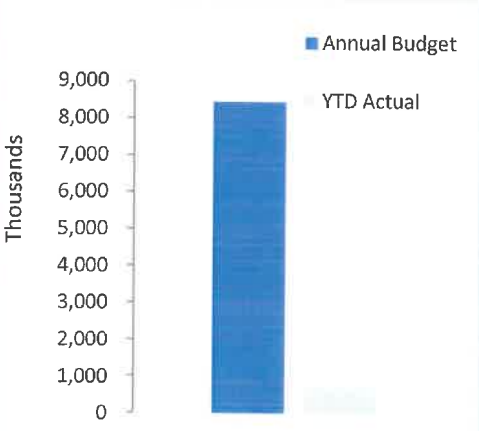
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	YTD Budget	Amended Annual Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land Held for Resale	0	0	0	0	0
Land and Buildings	412,874	206,406	412,874	150,496	(55,910)
Plant and Equipment	1,683,616	517,992	1,683,616	99,653	(418,339)
Furniture and Equipment	24,000	0	24,000	22,719	22,719
Infrastructure Assets - Roads	1,475,692	1,040,627	1,475,692	372,540	(668,087)
Infrastructure Assets - Drainage	0	0	0	0	0
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Public Facilities	0	0	0	0	0
Infrastructure Assets - Other	4,855,966	2,320,946	4,855,966	22,532	(2,298,415)
Capital Expenditure Totals	8,452,148	4,085,971	8,452,148	667,939	(3,418,032)
Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	5,391,447	1,970,853	5,391,447	201,243	(1,769,610)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	312,000	6,000	312,000	0	(6,000)
Council contribution - Cash Backed Reserves					
Various Reserves		0	0	0	0
Council contribution - operations		2,109,118	2,748,701	466,697	(1,642,421)
Capital Funding Total		4,085,971	8,452,148	667,939	(3,418,032)

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.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	$8.45 M	$.67 M	8%

Capital Grant	Annual Budget	YTD Actual	% Received
	$5.39 M	$.2 M	4%

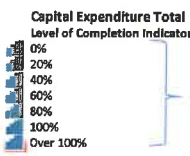
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators
0%
20%
40%
60%
80%
100%
Over 100%

Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
	Level of completion indicator, please see table at the top of this note for further detail.				$	$	$	$	$
	Buildings								
	Housing								
0.41	AGED APPROPRIATE HOUSING - STAGE 2	2574	1311	CJ18	(63,674)	(63,674)	(31,824)	(26,053)	5,771
0.43	BUILDING - THE VILLAGE - RENEWAL	2584	1311	CJ02	(31,000)	(31,000)	(15,498)	(13,339)	2,159
	Total - Housing				**(94,674)**	**(94,674)**	**(47,322)**	**(39,392)**	**7,930**
	Community Amenities								
0.00	AIR-CONDITIONING - TRANSFER STATION	1944	1311	CJ104	(5,000)	(5,000)	(2,496)	0	2,496
0.00	TRANSFER STATION RAMP RENEWAL	1944	1311	CJ115	(40,000)	(40,000)	(19,998)	0	19,998
	Total - Community Amenities				**(45,000)**	**(45,000)**	**(22,494)**	**0**	**22,494**
	Recreation And Culture								
0.00	BOWLING CLUB ACCESSIBLE ABLUTIONS RENOVATIONS	2834	1311	CJ107	(65,000)	(65,000)	(32,496)	0	32,496
0.00	IRWIN REC CENTRE ROOF UPGRADE - PARTIALLY GRANT FUNDEI	2834	1311	CJ121	(99,000)	(99,000)	(49,500)	0	49,500
0.00	RUSS COTTAGE RETICULATION	3344	1311	CJ114	(5,000)	(5,000)	(2,496)	0	2,496
1.07	DENISON HOUSE - CAPITAL RENEWAL WORKS	3344	1311	C910	(104,200)	(104,200)	(52,098)	(111,104)	(59,006)
	Total - Recreation And Culture				**(273,200)**	**(273,200)**	**(136,590)**	**(111,104)**	**25,486**
0.36	**Total - Buildings**				**(412,874)**	**(412,874)**	**(206,406)**	**(150,496)**	**55,910**
	Plant & Equipment								
	Fire Prevention								
0.54	BORE - IRWIN FIRE STATION	0784	1312	F014	(9,300)	(9,300)	0	(5,000)	(5,000)
0.00	CESM VEHICLE CANOPY (CAPITAL)	0784	1312	V863	(10,000)	(10,000)	0	0	0
	Total - Fire Prevention				**(19,300)**	**(19,300)**	**0**	**(5,000)**	**(5,000)**
	Other Law, Order & Public Safety								
0.00	COMMUNITY RANGER VEHICLE - REG 502IR	0884	1312	V502	(40,000)	(40,000)	0	0	0
	Total - Other Law, Order & Public Safety				**(40,000)**	**(40,000)**	**0**	**0**	**0**
	Recreation & Culture								
1.00	NEW TRUCK - PARKS & GARDENS	2844	1312	V852	0	0	0	(454)	(454)
0.00	TORO Z MASTER MOWER	2844	1312	V868	(36,000)	(36,000)	(18,000)	0	18,000
	Total - Recreation & Culture				**(36,000)**	**(36,000)**	**(18,000)**	**(454)**	**17,546**
	Transport								
0.00	PRIME-MOVER & TWO TIPPERS	3534	1312	V850	(540,000)	(540,000)	0	0	0
0.00	SPRAY RIG	3534	1312	V857	(28,316)	(28,316)	0	(29,919)	(29,919)
0.00	TRAFFIC ROAD PODS FOR METROCOUNT	3534	1312	V864	(10,000)	(10,000)	(4,998)	(9,748)	(4,750)
0.00	NEW DEPOT POOL VEHICLE	3534	1312	V874	(40,000)	(40,000)	(19,998)	(54,532)	(34,534)
0.00	NEW GRADER	3534	1312	V876	(420,000)	(420,000)	(210,000)	0	210,000
0.00	NEW WHEEL LOADER	3584	1312	V879	(530,000)	(530,000)	(264,996)	0	264,996
	Total - Transport				**(1,568,316)**	**(1,568,316)**	**(499,992)**	**(94,199)**	**405,793**
	Other Property & Services								
0.00	GENERATOR - TELSTRA TOWER	0554	1312	V880	(20,000)	(20,000)	0	0	0
	Total - Other Property & Services				**(20,000)**	**(20,000)**	**0**	**0**	**0**
0.06	**Total - Plant & Equipment**				**(1,683,616)**	**(1,683,616)**	**(517,992)**	**(99,653)**	**418,339**
	Furniture & Equipment								
	Other Property & Services								
0.95	OFFICE / CHAMBERS FURNITURE & EQUIPMENT	0264	1314	CJ96	(24,000)	(24,000)	0	(22,719)	(22,719)
	Total - Other Property & Services				**(24,000)**	**(24,000)**	**0**	**(22,719)**	**(22,719)**
0.95	**Total - Furniture & Equipment**				**(24,000)**	**(24,000)**	**0**	**(22,719)**	**(22,719)**
	Roads								
	Housing								
0.00	THE VILLAGE - FOOTPATHS, HANDRAILS, KERBS	2586	1317	CJ45	(13,000)	(13,000)	(6,500)	0	6,500
	Total - Housing				**(13,000)**	**(13,000)**	**(6,500)**	**0**	**6,500**
	Transport								
0.00	RURAL ROAD SHOULDER RECONSTRUCTION	6614	1317	CJ110	(165,009)	(165,009)	(82,488)	0	82,488
0.48	RURAL ROAD RESHEETING	6614	1317	CJ97	(86,288)	(86,288)	(43,128)	(41,153)	1,975
0.68	R2R - WYE FARM ROAD (SLK 0.00 - 5.78)	6644	1317	CJ109	(228,504)	(228,504)	(171,369)	(156,356)	15,013
1.00	R2R - FANE ROAD	6644	1317	CJ75	0	0	0	(1,518)	(1,518)
1.00	R2R - PIGGERY LANE	6644	1317	CJ76	0	0	0	(4,396)	(4,396)
0.62	R2R - BELAURA PLACE	6644	1317	CJ77	(16,261)	(16,261)	(12,195)	(10,120)	2,075
1.08	R2R - PIGGERY LANE: SLK 9.09 TO 10.69	6664	1317	CJ125	(52,206)	(52,206)	(39,153)	(56,404)	(17,251)
0.00	RRG GRANT - ALLANOOKA SPRINGS RD 2021/22 - SLK 15.91 - 33.	6674	1317	CJ98	(157,001)	(157,001)	(117,735)	0	117,735
0.09	RRG GRANT - MOUNT ADAMS ROAD (SLK 12.0 - 22.6)	6674	1317	CJ108	(471,423)	(471,423)	(353,559)	(44,500)	309,059
1.00	RRG GRANT - BOOKARA EAST RD 2021/22 - SLK 1.65 - 6.65	6674	1317	CJ100	0	0	0	(52,467)	(52,467)
0.02	BLENHEIM ROAD	6694	1317	CJ24	(286,000)	(286,000)	(214,500)	(5,627)	208,873
	Total - Transport				**(1,462,692)**	**(1,462,692)**	**(1,034,127)**	**(372,540)**	**661,587**
0.25	**Total - Roads**				**(1,475,692)**	**(1,475,692)**	**(1,040,627)**	**(372,540)**	**668,087**

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
	Level of completion indicator, please see table at the top of this note for further detail.								
					$	$	$	$	$
	Infrastructure - Other								
	Law, Order & Public Safety								
0.00	WATER TANK, PUMP & BORE @ ALANOOKA	9733	1318	CJ126	(51,495)	(51,495)	(25,746)	0	25,746
0.00	WATER TANK, PUMP & BORE @ MT ADAMS	9733	1318	CJ127	(51,495)	(51,495)	(25,746)	0	25,746
0.00	WATER TANK, PUMP & BORE @ SPRINGFIELD	9733	1318	CJ128	(51,410)	(51,410)	(25,704)	0	25,704
	Total - Law, Order & Public Safety				**(154,400)**	**(154,400)**	**(77,196)**	**0**	**77,196**
	Housing								
0.00	TWO HENRY ROAD - LANDSCAPING	2585	1318	CJ113	(15,000)	(15,000)	(7,500)	0	7,500
	Total - Housing				**(15,000)**	**(15,000)**	**(7,500)**	**0**	**7,500**
	Community Amenities								
0.00	TRANSFER STATION SITE REGENERATION	1964	1318	CJ117	(11,000)	(11,000)	(11,000)	0	11,000
0.16	TRANSFER STATION CONCRETE BUND FOR OIL TANKS	1964	1318	CJ118	(30,000)	(30,000)	(30,000)	(4,750)	25,250
	Total - Community Amenities				**(41,000)**	**(41,000)**	**(41,000)**	**(4,750)**	**36,250**
	Recreation And Culture								
0.00	SURF BEACH STABILISATION	8054	1318	CJ87	(171,414)	(171,414)	(85,692)	0	85,692
0.00	BOAT RAMP DESIGN	8054	1318	CJ120	(126,402)	(126,402)	(63,198)	0	63,198
0.00	GOLF CLUB ENTRY STATEMENT	2864	1318	CJ123	(18,000)	(18,000)	(9,000)	0	9,000
0.00	DRIVE-IN FENCE REPLACEMENT	2864	1318	CJ102	(10,000)	(10,000)	(4,998)	0	4,998
0.00	TREE PLANTING	2864	1318	CJ49	(20,000)	(20,000)	(9,996)	0	9,996
	Total - Recreation And Culture				**(345,816)**	**(345,816)**	**(172,884)**	**0**	**172,884**
	Transport								
0.06	DRAINAGE, KERBING & FOOTPATH RENEWAL	6794	1318	CJ94	(106,750)	(106,750)	(18,372)	(6,432)	11,941
0.00	DEPOT WASHDOWN BAY	6794	1318	CJ95	(100,000)	(100,000)	0	0	0
0.00	SIGNAGE RENEWAL - TOWN & RURAL	6794	1318	CJ111	(8,000)	(8,000)	(3,996)	0	3,996
1.52	TECHNICAL STUDIES - INFRASTRUCTURE RENEWAL	6794	1318	CJ112	(5,000)	(5,000)	0	(7,600)	(7,600)
0.00	MILO CROSSING UPGRADE	6794	1318	CJ124	(4,000,000)	(4,000,000)	(1,999,998)	0	1,999,998
	Total - Transport				**(4,219,750)**	**(4,219,750)**	**(2,022,366)**	**(14,032)**	**2,008,335**
	Economic Services								
0.05	KAILIS DRIVE ENTRY STATEMENT	3914	1318	CJ36	(80,000)	(80,000)	0	(3,750)	(3,750)
	Total - Economic Services				**(80,000)**	**(80,000)**	**0**	**(3,750)**	**(3,750)**
0.00	**Total - Infrastructure - Other**				**(4,855,966)**	**(4,855,966)**	**(2,320,946)**	**(22,532)**	**2,298,415**
0.08	**Grand Total**				**(8,452,148)**	**(8,452,148)**	**(4,085,971)**	**(667,939)**	**3,418,032**

NOTE 15
EXPLANATION OF SIGNIFICANT 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 budget materially.
The material variance adopted by Council for the 2022/23 year is $10,000 and 10%.

	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Reporting Nature or Type	**Var. $**	**Var. %**	**Var. pq**	**Significant Var. S**	**Timing/ Permanent**	**Explanation of Variance**
Revenue from operating activities						
Operating Grants, Subsidies and Contributions	(112,539)	(25%)	▼	S	Timing	Grant funds to be received after audits completed
Interest Earnings	82,144	343%	▲	S	Permanent	Increase in cash rate impacting on interest earnings
Other Revenue	20,705	15%	▲	S	Timing	More Revenue received than budgeted
Expenditure from operating activities						
Employee Costs	(162,987)	(10%)	▼	S	Permanent	Higher recruiment costs and unbudgeted employee termination payments
Utility Charges	70,195	30%	▲	S	Timing	Timing of budget ahead of actual invoices.
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(1,769,610)	(90%)	▼	S	Timing	Road grants received but cannot be recognised until road construction jobs completed
Land and Buildings	55,910	27%	▲	S	Timing	Timing of SIHI construction works
Plant and Equipment	418,339	81%	▲	S	Timing	Timing of purchases
Furniture and Equipment	(22,719)	100%	▼	S	Timing	Timing of Purchases
Infrastructure Assets - Roads	668,087	64%	▲	S	Timing	Timing of construction works
Infrastructure Assets - Other	2,298,415	99%	▲	S	Timing	Timing of construction works
Financing Actvities						
Self-Supporting Loan Principal	18,903	893%	▲	S	Timing	Timing of Self Supporting Loan repayment
Transfer to Reserves	(15,619)	(626%)	▼	S	Timing	Reserve Transfer yet to be completed

ATTACHMENT: CCO3

Monthly Financial Statements for the Period Ended 31 January 2023

Attachment 1
Monthly Financial Statements for the Period Ended 31 January 2023

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

SHIRE OF IRWIN

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 January 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF IRWIN

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JANUARY 2023

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

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

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

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

FEES AND CHARGEES
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.

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
Loss on the disposal of fixed assets.

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

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

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

SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Revised Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. $
		$	$	$	$	$	%		
Opening Funding Surplus (Deficit)	1	2,256,461	2,130,801	2,130,801	2,130,801	0	0%		
Revenue from operating activities									
Rates	6	5,949,556	5,949,556	5,819,196	5,955,021	135,825	2%	▲	
Operating Grants, Subsidies and Contributions	12	822,450	822,450	488,477	414,426	(74,051)	(15%)	▼	$
Fees and Charges		2,202,999	2,202,999	1,708,995	1,844,649	135,654	8%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		54,872	54,872	34,837	124,092	89,255	256%	▲	$
Other Revenue		276,000	276,000	154,428	184,702	30,274	20%	▲	$
Profit on Disposal of Assets	7	119,916	119,916	1,806	68,072	66,266	3669%	▲	$
Gain FV Valuation of Assets		0	0	0	0	0			
		9,425,793	**9,425,793**	**8,207,739**	**8,590,962**				
Expenditure from operating activities									
Employee Costs		(3,164,662)	(3,164,662)	(1,841,706)	(2,169,828)	(328,122)	(18%)	▼	$
Materials and Contracts		(3,909,830)	(3,909,830)	(2,272,899)	(2,424,082)	(151,183)	(7%)	▼	
Utility Charges		(477,400)	(477,400)	(279,707)	(180,213)	99,494	36%	▲	$
Depreciation on Non-Current Assets		(4,366,569)	(4,366,569)	(2,547,104)	0	2,547,104	100%	▲	$
Interest Expenses		(263,044)	(263,044)	(151,826)	(148,455)	3,371	2%	▲	
Insurance Expenses		(237,367)	(237,367)	(177,451)	(191,975)	(14,524)	(8%)	▼	
Other Expenditure		(200,916)	(200,916)	(93,730)	(100,067)	(6,337)	(7%)	▼	
Loss on Disposal of Assets	7	0	0	0	0	0			
Loss FV Valuation of Assets		0	0	0	0	0			
		(12,619,787)	**(12,619,787)**	**(7,364,423)**	**(5,214,620)**				
Operating activities excluded from budget									
Add back Depreciation		4,366,569	4,366,569	2,547,104	0	(2,547,104)	(100%)	▼	$
Adjust (Profit)/Loss on Asset Disposal	7	(119,916)	(119,916)	(1,806)	(68,072)	(66,266)	(3669%)	▼	$
Movement in Leave Reserve (Added Back)		790	3,949	455	3,526	3,071	675%	▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		**1,053,448**	**1,056,607**	**3,389,069**	**3,311,796**				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	5,391,447	5,391,447	1,987,436	229,348	(1,758,088)	(88%)	▼	$
Proceeds from Disposal of Assets	7	312,000	312,000	7,000	68,072	61,072	872%	▲	$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(412,874)	(412,874)	(240,807)	(180,756)	60,051	25%	▲	$
Plant and Equipment	8	(1,683,616)	(1,683,616)	(604,324)	(141,075)	463,249	77%	▲	$
Furniture and Equipment	8	(24,000)	(24,000)	0	(36,021)	(36,021)		▼	$
Infrastructure Assets - Roads	8	(1,475,692)	(1,475,692)	(1,122,127)	(425,723)	696,404	62%	▲	$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Public Facilities	8	0	0	0	0	0			
Infrastructure Assets - Other	8	(4,855,966)	(4,855,966)	(2,700,937)	(28,573)	2,672,364	99%	▲	$
Amount attributable to investing activities		**(2,748,701)**	**(2,748,701)**	**(2,673,759)**	**(514,727)**				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Repayment of Debentures	9	(559,935)	(559,935)	(307,268)	(290,067)	17,201	6%	▲	
Repayment of Lease Financing	9	(17,436)	(17,436)	(10,157)	(12,201)	(2,044)	(20%)	▼	
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal	9	37,931	37,931	35,814	21,020	(14,794)	(41%)	▼	$
Transfer to Restricted Cash - Other		(40,000)	(40,000)	0	0	0			
Transfer from Restricted Cash - Other		195,813	195,813	0	0	0			
Transfer from Reserves	10	0	0	0	0	0			
Transfer to Reserves	10	(176,868)	(176,868)	(2,912)	(22,321)	(19,409)	(667%)	▼	$
Amount attributable to financing activities		**(560,495)**	**(560,495)**	**(284,523)**	**(303,569)**				
Closing Funding Surplus (Deficit)	1	**713**	**(121,787)**	**2,561,588**	**4,624,302**				

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2022/23 year is $10,000 and 10%.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

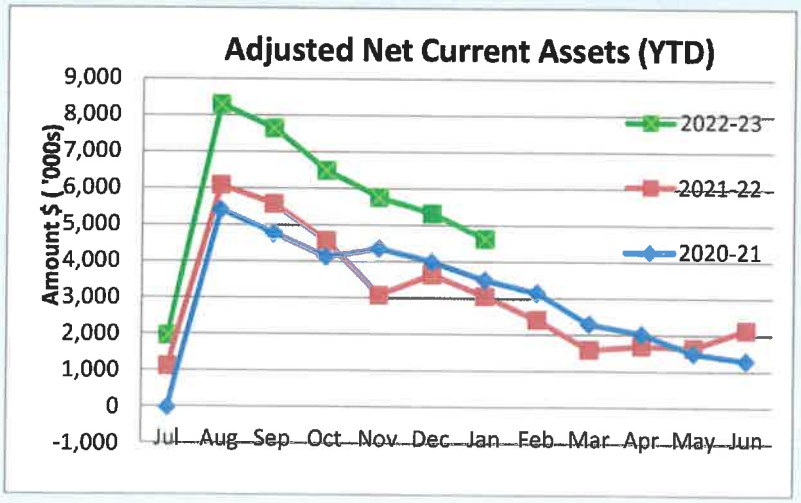
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 31/01/2022	Year to Date Actual 31/01/2023
		$	$	$
Current Assets				
Cash Unrestricted	2	3,041,395	2,502,071	4,193,577
Cash Restricted - Reserves	2	1,392,831	1,484,036	1,415,152
Cash Restricted - General	2	373,935	362,875	373,935
Cash Restricted - Bonds & Deposits	2	202,689	211,066	238,381
Receivables - Rates	3	332,156	941,823	1,079,168
Receivables - Other	3	537,545	270,956	781,784
Inventories	4	21,521	28,018	21,521
		5,902,072	5,800,845	8,103,517
Less: Current Liabilities				
Payables	5	(905,385)	(319,136)	(311,288)
Contract Liabilities	11	(499,946)	(393,844)	(768,521)
Financial Liabilities	5	(31,331)	(31,331)	(31,331)
Bonds & Deposits	14	(202,689)	(211,066)	(238,381)
Loan and Lease Liability	9	(577,841)	(214,451)	(275,573)
Provisions	11	(547,240)	(415,874)	(547,240)
		(2,764,433)	(1,585,703)	(2,172,335)
Less: Cash Reserves	10	(1,392,831)	(1,484,036)	(1,415,152)
Add Back: Component of Leave Liability not Required to be funded		220,017	124,040	223,543
Add Back: Loan and Lease Liability		577,841	214,451	275,573
Less : Loan Receivable - clubs/institutions		(37,930)	(20,844)	(16,910)
Less : Restricted Cash General	15	(373,935)	0	(373,935)
Net Current Funding Position		**2,130,801**	**3,048,753**	**4,624,302**

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting polices relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD Surplus(Deficit)

$4.62 M

Last Year YTD Surplus(Deficit)

$3.05 M

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2022	31 Jan 23
	$	$
Opening Arrears Previous Years	444,976	365,548
Levied this year	6,445,431	6,832,032
Less Collections to date	(6,524,859)	(6,085,021)
Equals Current Outstanding	365,548	1,112,560
Net Rates Collectable	**365,548**	**1,112,560**
% Collected	94.69%	84.54%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	61,158	126,784	9,054	198,504	395,500
Percentage	15%	32%	2%	50%	
Balance per Trial Balance					
Sundry Debtors					395,500
Receivables - Other					386,284
Total Receivables General Outstanding					**781,784**

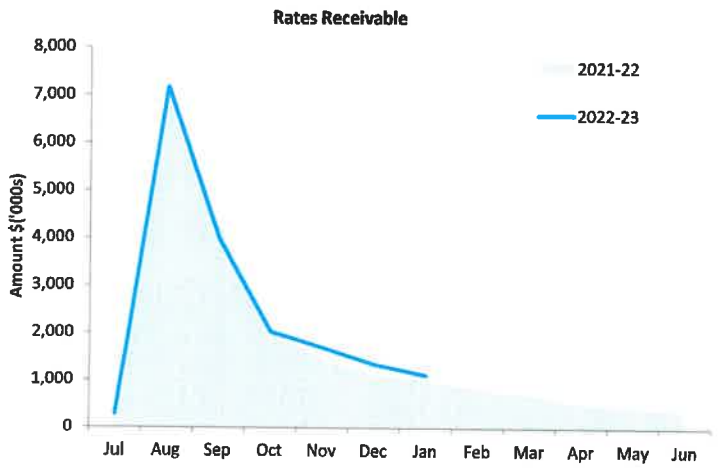
Amounts shown above include GST (where applicable)

KEY INFORMATION

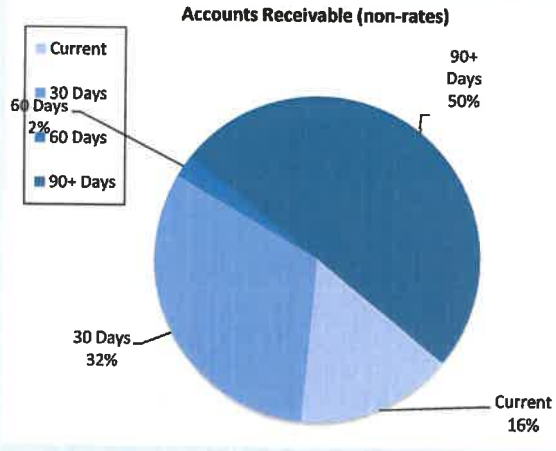
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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 doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
85%	$1,112,560



Debtors Due
$781,784

Over 30 Days
85%

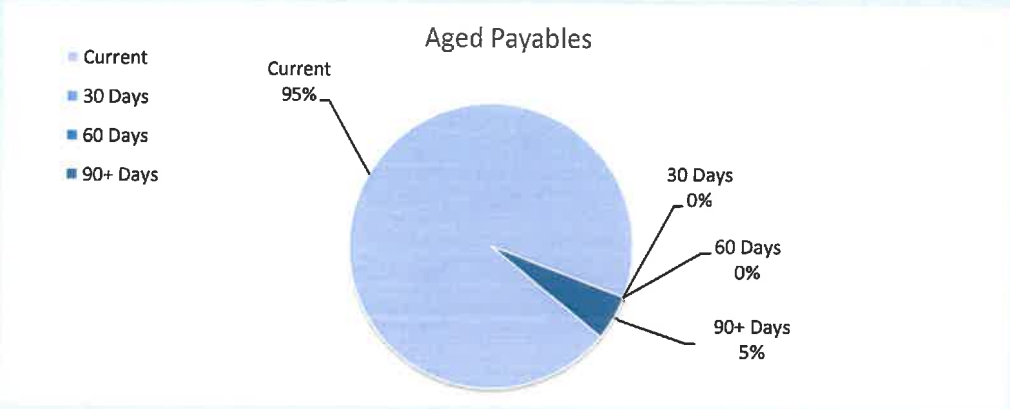
Over 90 Days
50%

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	8,140	0	0	437	8,577
Percentage	94.9%	0%	0%	5.1%	
Balance per Trial Balance					
Sundry creditors - General					8,577
Other creditors					178,397
ATO liabilities					87,302
Financial liabilities (Developer Contributions)					31,331
Total Payables General Outstanding					**342,619**
Amounts shown above include GST (where applicable)					

KEY INFORMATION

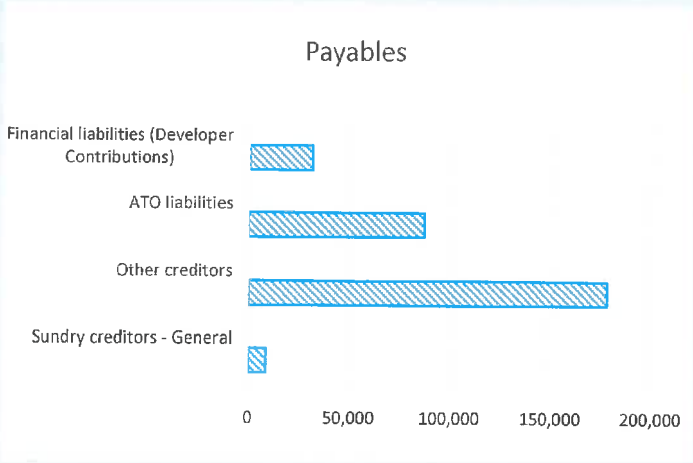
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

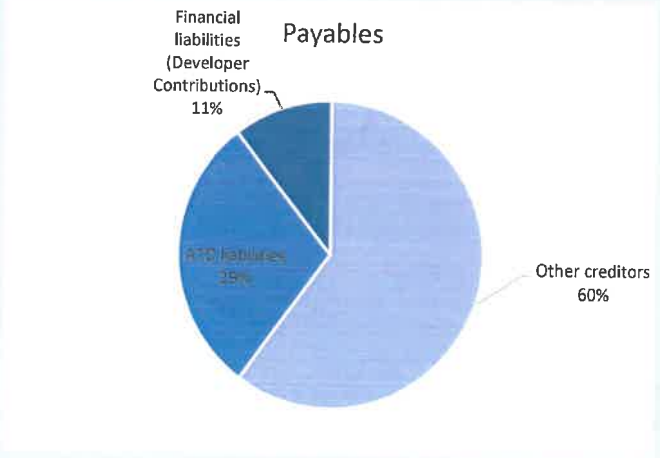


Creditors Due
$342,619

Over 30 Days
5%

Over 90 Days
5.1%





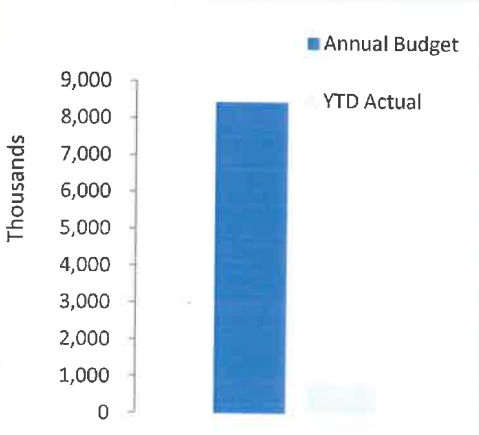
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	YTD Budget	Amended Annual Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land Held for Resale	0	0	0	0	0
Land and Buildings	412,874	240,807	412,874	180,756	(60,051)
Plant and Equipment	1,683,616	604,324	1,683,616	141,075	(463,249)
Furniture and Equipment	24,000	0	24,000	36,021	36,021
Infrastructure Assets - Roads	1,475,692	1,122,127	1,475,692	425,723	(696,404)
Infrastructure Assets - Drainage	0	0	0	0	0
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Public Facilities	0	0	0	0	0
Infrastructure Assets - Other	4,855,966	2,700,937	4,855,966	28,573	(2,672,364)
Capital Expenditure Totals	8,452,148	4,668,195	8,452,148	812,147	(3,856,048)
Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	5,391,447	1,987,436	5,391,447	229,348	(1,758,088)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	312,000	7,000	312,000	68,072	61,072
Council contribution - Cash Backed Reserves					
Various Reserves		0	0	0	0
Council contribution - operations		2,673,759	2,748,701	514,727	(2,159,032)
Capital Funding Total		4,668,195	8,452,148	812,147	(3,856,048)

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.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	$8.45 M	$.81 M	10%

Capital Grant	Annual Budget	YTD Actual	% Received
	$5.39 M	$.23 M	4%

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators
0%
20%
40%
60%
80%
100%
Over 100%

Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
	Level of completion indicator, please see table at the top of this note for further detail.				$	$	$	$	$
	Buildings								
	Housing								
0.79	AGED APPROPRIATE HOUSING - STAGE 2	2574	1311	CJ18	(63,674)	(63,674)	(37,128)	(50,053)	(12,925)
0.52	BUILDING - THE VILLAGE - RENEWAL	2584	1311	CJ02	(31,000)	(31,000)	(18,081)	(16,114)	1,967
	Total - Housing				**(94,674)**	**(94,674)**	**(55,209)**	**(66,167)**	**(10,958)**
	Community Amenities								
0.00	AIR-CONDITIONING - TRANSFER STATION	1944	1311	CJ104	(5,000)	(5,000)	(2,912)	0	2,912
0.09	TRANSFER STATION RAMP RENEWAL	1944	1311	CJ115	(40,000)	(40,000)	(23,331)	(3,485)	19,846
	Total - Community Amenities				**(45,000)**	**(45,000)**	**(26,243)**	**(3,485)**	**22,758**
	Recreation And Culture								
0.00	BOWLING CLUB ACCESSIBLE ABLUTIONS RENOVATIONS	2834	1311	CJ107	(65,000)	(65,000)	(37,912)	0	37,912
0.00	IRWIN REC CENTRE ROOF UPGRADE - PARTIALLY GRANT FUNDEI	2834	1311	CJ121	(99,000)	(99,000)	(57,750)	0	57,750
0.00	RUSS COTTAGE RETICULATION	3344	1311	CJ114	(5,000)	(5,000)	(2,912)	0	2,912
1.07	DENISON HOUSE - CAPITAL RENEWAL WORKS	3344	1311	C910	(104,200)	(104,200)	(60,781)	(111,104)	(50,323)
	Total - Recreation And Culture				**(273,200)**	**(273,200)**	**(159,355)**	**(111,104)**	**48,251**
0.44	**Total - Buildings**				**(412,874)**	**(412,874)**	**(240,807)**	**(180,756)**	**60,051**
	Plant & Equipment								
	Fire Prevention								
1.51	BORE - IRWIN FIRE STATION	0784	1312	F014	(9,300)	(9,300)	0	(14,025)	(14,025)
0.90	CESM VEHICLE CANOPY (CAPITAL)	0784	1312	V863	(10,000)	(10,000)	0	(8,975)	(8,975)
	Total - Fire Prevention				**(19,300)**	**(19,300)**	**0**	**(23,000)**	**(23,000)**
	Other Law, Order & Public Safety								
0.00	COMMUNITY RANGER VEHICLE - REG 502IR	0884	1312	V502	(40,000)	(40,000)	0	0	0
	Total - Other Law, Order & Public Safety				**(40,000)**	**(40,000)**	**0**	**0**	**0**
	Recreation & Culture								
0.00	TORO Z MASTER MOWER	2844	1312	V868	(36,000)	(36,000)	(21,000)	0	21,000
	Total - Recreation & Culture				**(36,000)**	**(36,000)**	**(21,000)**	**0**	**21,000**
	Transport								
0.00	PRIME-MOVER & TWO TIPPERS	3534	1312	V850	(540,000)	(540,000)	0	0	0
0.00	SPRAY RIG	3534	1312	V857	(28,316)	(28,316)	0	(29,919)	(29,919)
0.00	TRAFFIC ROAD PODS FOR METROCOUNT	3534	1312	V864	(10,000)	(10,000)	(5,831)	(9,748)	(3,917)
0.00	NEW DEPOT POOL VEHICLE	3534	1312	V874	(40,000)	(40,000)	(23,331)	(54,532)	(31,201)
0.00	NEW GRADER	3534	1312	V876	(420,000)	(420,000)	(245,000)	0	245,000
1.00	POSI-TRACK LOADER	3534	1312	V859	0	0	0	(23,875)	(23,875)
0.00	NEW WHEEL LOADER	3584	1312	V879	(530,000)	(530,000)	(309,162)	0	309,162
	Total - Transport				**(1,568,316)**	**(1,568,316)**	**(583,324)**	**(118,074)**	**465,250**
	Other Property & Services								
0.00	GENERATOR - TELSTRA TOWER	0554	1312	V880	(20,000)	(20,000)	0	0	0
	Total - Other Property & Services				**(20,000)**	**(20,000)**	**0**	**0**	**0**
0.08	**Total - Plant & Equipment**				**(1,683,616)**	**(1,683,616)**	**(604,324)**	**(141,075)**	**463,249**
	Furniture & Equipment								
	Other Property & Services								
0.95	OFFICE / CHAMBERS FURNITURE & EQUIPMENT	0264	1314	CJ96	(24,000)	(24,000)	0	(22,719)	(22,719)
1.00	REC CENTRE FLOOR CLEANER	2824	1314	CJ129	0	0	0	(13,302)	(13,302)
	Total - Other Property & Services				**(24,000)**	**(24,000)**	**0**	**(36,021)**	**(36,021)**
1.50	**Total - Furniture & Equipment**				**(24,000)**	**(24,000)**	**0**	**(36,021)**	**(36,021)**
	Roads								
	Housing								
0.00	THE VILLAGE - FOOTPATHS, HANDRAILS, KERBS	2586	1317	CJ45	(13,000)	(13,000)	(6,500)	0	6,500
	Total - Housing				**(13,000)**	**(13,000)**	**(6,500)**	**0**	**6,500**
	Transport								
0.00	RURAL ROAD SHOULDER RECONSTRUCTION	6614	1317	CJ110	(165,009)	(165,009)	(96,236)	0	96,236
0.48	RURAL ROAD RESHEETING	6614	1317	CJ97	(86,288)	(86,288)	(50,316)	(41,153)	9,163
0.88	R2R - WYE FARM ROAD (SLK 0.00 - 5.78)	6644	1317	CJ109	(228,504)	(228,504)	(182,793)	(200,451)	(17,658)
1.00	R2R - FANE ROAD	6644	1317	CJ75	0	0	0	(1,518)	(1,518)
1.00	R2R - PIGGERY LANE	6644	1317	CJ76	0	0	0	(4,396)	(4,396)
0.62	R2R - BELAURA PLACE	6644	1317	CJ77	(16,261)	(16,261)	(13,008)	(10,120)	2,888
1.08	R2R - PIGGERY LANE: SLK 9.09 TO 10.69	6664	1317	CJ125	(52,206)	(52,206)	(41,763)	(56,404)	(14,641)
0.00	RRG GRANT - ALLANOOKA SPRINGS RD 2021/22 - SLK 15.91 - 33.	6674	1317	CJ98	(157,001)	(157,001)	(125,582)	0	125,582
0.11	RRG GRANT - MOUNT ADAMS ROAD (SLK 12.0 - 22.6)	6674	1317	CJ108	(471,423)	(471,423)	(377,129)	(53,587)	323,542
1.00	RRG GRANT - BOOKARA EAST RD 2021/22 - SLK 1.65 - 6.65	6674	1317	CJ100	0	0	0	(52,467)	(52,467)
0.02	BLENHEIM ROAD	6694	1317	CJ24	(286,000)	(286,000)	(228,800)	(5,627)	223,173
	Total - Transport				**(1,462,692)**	**(1,462,692)**	**(1,115,627)**	**(425,723)**	**689,904**
0.29	**Total - Roads**				**(1,475,692)**	**(1,475,692)**	**(1,122,127)**	**(425,723)**	**696,404**

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators
0%
20%
40%
60%
80%
100%
Over 100%

Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

Level of completion indicator, please see table at the top of this note for further detail.

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
					$	$	$	$	$
	Infrastructure - Other								
	Law, Order & Public Safety								
0.00	WATER TANK, PUMP & BORE @ ALANOOKA	9733	1318	CJ126	(51,495)	(51,495)	(30,037)	0	30,037
0.00	WATER TANK, PUMP & BORE @ MT ADAMS	9733	1318	CJ127	(51,495)	(51,495)	(30,037)	0	30,037
0.00	WATER TANK, PUMP & BORE @ SPRINGFIELD	9733	1318	CJ128	(51,410)	(51,410)	(29,988)	0	29,988
	Total - Law, Order & Public Safety				**(154,400)**	**(154,400)**	**(90,062)**	**0**	**90,062**
	Housing								
0.00	TWO HENRY ROAD - LANDSCAPING	2585	1318	CJ113	(15,000)	(15,000)	(8,750)	0	8,750
	Total - Housing				**(15,000)**	**(15,000)**	**(8,750)**	**0**	**8,750**
	Community Amenities								
0.00	TRANSFER STATION SITE REGENERATION	1964	1318	CJ117	(11,000)	(11,000)	(11,000)	0	11,000
0.16	TRANSFER STATION CONCRETE BUND FOR OIL TANKS	1964	1318	CJ118	(30,000)	(30,000)	(30,000)	(4,750)	25,250
	Total - Community Amenities				**(41,000)**	**(41,000)**	**(41,000)**	**(4,750)**	**36,250**
	Recreation And Culture								
0.00	SURF BEACH STABILISATION	8054	1318	CJ87	(171,414)	(171,414)	(99,974)	0	99,974
0.00	BOAT RAMP DESIGN	8054	1318	CJ120	(126,402)	(126,402)	(73,731)	0	73,731
0.00	GOLF CLUB ENTRY STATEMENT	2864	1318	CJ123	(18,000)	(18,000)	(10,500)	0	10,500
0.00	DRIVE-IN FENCE REPLACEMENT	2864	1318	CJ102	(10,000)	(10,000)	(5,831)	0	5,831
0.00	TREE PLANTING	2864	1318	CJ49	(20,000)	(20,000)	(11,662)	0	11,662
	Total - Recreation And Culture				**(345,816)**	**(345,816)**	**(201,698)**	**0**	**201,698**
	Transport								
0.10	DRAINAGE, KERBING & FOOTPATH RENEWAL	6794	1318	CJ94	(106,750)	(106,750)	(21,434)	(10,373)	11,061
0.00	DEPOT WASHDOWN BAY	6794	1318	CJ95	(100,000)	(100,000)	0	0	0
0.26	SIGNAGE RENEWAL - TOWN & RURAL	6794	1318	CJ111	(8,000)	(8,000)	(4,662)	(2,100)	2,562
1.52	TECHNICAL STUDIES - INFRASTRUCTURE RENEWAL	6794	1318	CJ112	(5,000)	(5,000)	0	(7,600)	(7,600)
0.00	MILO CROSSING UPGRADE	6794	1318	CJ124	(4,000,000)	(4,000,000)	(2,333,331)	0	2,333,331
	Total - Transport				**(4,219,750)**	**(4,219,750)**	**(2,359,427)**	**(20,073)**	**2,339,354**
	Economic Services								
0.05	KAILIS DRIVE ENTRY STATEMENT	3914	1318	CJ36	(80,000)	(80,000)	0	(3,750)	(3,750)
	Total - Economic Services				**(80,000)**	**(80,000)**	**0**	**(3,750)**	**(3,750)**
0.01	**Total - Infrastructure - Other**				**(4,855,966)**	**(4,855,966)**	**(2,700,937)**	**(28,573)**	**2,672,364**
0.10	**Grand Total**				**(8,452,148)**	**(8,452,148)**	**(4,668,195)**	**(812,147)**	**3,856,048**

NOTE 15
EXPLANATION OF SIGNIFICANT 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 budget materially.
The material variance adopted by Council for the 2022/23 year is $10,000 and 10%.

Reporting Nature or Type	Var. $	Var. %	Var. pq	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Operating Grants, Subsidies and Contributions	(74,051)	(15%)	▼	S	Timing	Grant funds to be received after completion of audits
Interest Earnings	89,255	256%	▲	S	Permanent	Increase in cash rate impacting on interest earnings
Other Revenue	30,274	20%	▲	S	Timing	More revenue received than budgeted
Profit on Disposal of Assets	66,266	3669%	▲	S	Timing	Timing of disposals
Expenditure from operating activities						
Employee Costs	(328,122)	(18%)	▼	S	Permanent	Higher than anticipated recruitment costs and unbudgeted termination payments
Utility Charges	99,494	36%	▲	S	Timing	Timing of budget ahead of actual invoices.
Depreciation on Non-Current Assets	2,547,104	100%	▲	S	Permanent	Awaiting Annual Financial Statement for 2021/22 to be audited
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(1,758,088)	(88%)	▼	S	Timing	Road grants received but cannot be recognised until road construction jobs completed
Proceeds from Disposal of Assets	61,072	872%	▲	S	Timing	Timing of disposals
Land and Buildings	60,051	25%	▲	S	Timing	Timing of SIHI construction works
Plant and Equipment	463,249	77%	▲	S	Timing	Timing of purchases
Furniture and Equipment	(36,021)	100%	▼	S	Timing	Timing of Purchases
Infrastructure Assets - Roads	696,404	62%	▲	S	Timing	Timing of construction works
Infrastructure Assets - Other	2,672,364	99%	▲	S	Timing	Timing of construction works
Financing Actvities						
Self-Supporting Loan Principal	(14,794)	(41%)	▼	S	Timing	Timing of Self Supporting Loan repayment
Transfer to Reserves	(19,409)	(667%)	▼	S	Timing	Reserve Transfer yet to be completed

ATTACHMENT: CEO01-02/23

Compliance Audit Return (CAR) 2022

Attachment 1

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Irwin – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	**Reference**	**Question**	**Response**	**Comments**
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	No major trading undertaking during 2022.
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A	No major land transactions undertaking during 2022.
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A	No major trading undertakings or major land transactions undertaking during 2022.
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A	No major land transactions undertaking during 2022.
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	No major trading undertakings or major land transactions undertaking during 2022.

Delegation of Power/Duty				
No	**Reference**	**Question**	**Response**	**Comments**
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	No delegations to committees during 2022.
2	s5.16	Were all delegations to committees in writing?	N/A	No delegations to committees during 2022.
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	No delegations to committees during 2022.
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	No delegations to committees during 2022.
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	N/A	No delegations to committees during 2021/2022.
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	

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7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	No decisions to amend or revoke a delegation in 2022.
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	Through Integrity Compliance software.
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	Ordinary Council Meeting on 28 June 2022 (Minute reference: 090622).
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	No	No, as this is being done through Integrity Compliance software.

Disclosure of Interest

No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	N/A	No such disclosures occurred during the reporting period.
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	No such decisions made during the reporting period.
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	N/A	No such disclosures occurred during the reporting period.
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	

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7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	N/A	No gifts received during the reporting period. However, gift registry maintained through Integrity Compliance software.
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	Available at: https://www.irwin.wa.gov.au/council/documents- publications/reports/co- register-of-gifts-and-contributions-to-travel
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	N/A	No such people during the reporting period.
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	N/A	No such disclosures occurred during the reporting period.
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the	N/A	No such occurrences during the reporting period.

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		interest disclosed and any other information required by the Minister for the purposes of the application?		
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	No such occurrences during the reporting period.
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	No	The Code of Conduct for council members, committee members and candidates was adopted at the 26 October 2021 Ordinary Council Meeting (Minute reference: 051021). The Shire will be reviewing and updating the Code of Conduct for council members, committee members and candidates in 2023.
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	Available at: https://www.irwin.wa.gov.au/council/codes-of-conduct
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	The Shire will be reviewing and updating the Code of Conduct for employees in 2023.

Disposal of Property				
No	**Reference**	**Question**	**Response**	**Comments**
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	No property disposed of, other than by public auction or tender, in the reporting period.
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section	N/A	No property disposed of under section 3.58(3) in the reporting period.

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		3.58(4) of the Act, in the required local public notice for each disposal of property?		

Elections				
No	**Reference**	**Question**	**Response**	**Comments**
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	N/A	No election held in 2022.
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	No election held in 2022.
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	N/A	No election held in 2022.

Finance				
No	**Reference**	**Question**	**Response**	**Comments**
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	

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2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	N/A	As at 30 January 2023, the audit process still in train, pending final documentation from the Shire.
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	As at 30 January 2023, the audit process still in train, pending final documentation from the Shire.
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	As at 30 January 2023, the audit process still in train, pending final documentation from the Shire.
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	As at 30 January 2023, the audit process still in train, pending final documentation from the Shire.
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	N/A	As at 30 January 2023, the audit process still in train, pending final documentation from the Shire.

Local Government Employees				
No	**Reference**	**Question**	**Response**	**Comments**
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	Neither the CEO position nor senior positions were employed during the reporting period.
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	The CEO position was not advertised during the reporting period.

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3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	The CEO position was not advertised during the reporting period.
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	Senior positions were not employed during the reporting period.
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	There were no senior positions employed or dismissed during the reporting period.

Official Conduct				
No	**Reference**	**Question**	**Response**	**Comments**
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	The CEO is the designated complaints officer for the Shire.
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	Available at: https://www.irwin.wa.gov.au/council/documents-publications/reports/co-register-of-complaints-for-minor-breaches

Tenders for Providing Goods and Services				
No	**Reference**	**Question**	**Response**	**Comments**
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?	Yes	The Shire complied with its current Purchasing Policy- CP20 Purchasing-Amended for State of Emergency, that was adopted by Council on 26 May 2020. The Declared State of Emergency was revoked

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				on 4 November 2022. The Shire drafted an amended CP20 accordingly, which was adopted at the 28 February 2023 Ordinary Council Meeting. The revocation did not affect any decisions made under F&G Reg 11A(1) & (3) from 4 November 2022 up to and including 31 December 2022.
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	The Shire invited one tender in 2022.
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	The Shire publicly invited one tender via Statewide Public notice under the regulation requirements of 11(1), 14(1),(3),(4), Reg 12(2). Regulation 13 did not apply.
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	The Shire did not enter into multiple contracts to avoid anti-avoidance provisions during the reporting period.
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	The Shire was not required to issue any additional information in the form of addendums to each person/business who sought copies of the tender documents.
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	All tenders met the minimum 14 days after notice and the notice publishing requirements during the reporting period. All tender submissions complied with keeping and opening procedures and were recorded in the Tender Register during the reporting period.

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7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	The Shire issued one tender in 2022 and complied with the Tender Registry requirements.
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	No	The Shire was not required to reject any tender submissions as they complied with the submission terms of place and time. Two Tender submissions were rejected on the basis of failing to comply with other specified requirements.
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	The Shire assessed all submissions of written responses addressing the criteria, to determine who was most advantageous.
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	The CEO issued notices in writing containing particulars of the successful tender.
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	The Shire did not invite any expressions of interest in 2022.
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	The Shire did not invite any expressions of interest in 2022.
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	The Shire did not invite any expressions of interest in 2022.
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	The Shire did not invite any expressions of interest in 2022.
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	The Shire did not invite applicants for a panel of pre-qualified suppliers during 2022.

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16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	The Shire did not invite applicants for a panel of pre-qualified suppliers during 2022.
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	The Shire did not invite applicants for a panel of pre-qualified suppliers during 2022.
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	The Shire did not invite applicants for a panel of pre-qualified suppliers during 2022.
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	The Shire did not invite applicants for a panel of pre-qualified suppliers during 2022.
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	The Shire did not invite applicants for a panel of pre-qualified suppliers during 2022.
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	The Shire did not invite applicants for a panel of pre-qualified suppliers during 2022.
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	The Shire did not give a Regional Price Preference to any tender submission in 2022.

Integrated Planning and Reporting				
No	**Reference**	**Question**	**Response**	**Comments**
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	26/10/2021 Minute reference: 041021.

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2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	8/12/2020 Minute reference: 041220.
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	Noting further that the Corporate Business Plan will be complemented by individual Asset Management, Workforce and Long-Term Financial Plans, the latter of which was adopted by Council, by absolute majority, at its Ordinary Council Meeting on 26 April 2022 (Minute reference: 070422). Known as the Strategic Resource Plan 2022-2037, the Long-Term Financial Plan, is an informing strategy under the Integrated Planning and Reporting Framework.

Optional Questions

No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Yes	28/02/2023
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	Yes	28/02/2023

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3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	No such disclosures made during the reporting period.
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Council Policy CP45 Attendance of Events (Council Members and CEO) adopted by absolute majority at the 25 August 2020 Ordinary Council Meeting (Minute reference: 100820). The Shire will be reviewing CP45 in 2023 as part its Business Improvement process.
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Council Policy CP44 Councillor Training & Continuing Professional Development adopted by absolute majority at the 25 August 2020 Ordinary Council Meeting (Minute reference: 090820). In accordance with section 5.128(5)(a) of the Local Government Act 1995, CP44 will be reviewed after the ordinary election in October 2023.
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes	Available at: https://www.irwin.wa.gov.au/council/compliance/accountability-governance
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	No	This documentation was submitted to the Shire's Auditor end October 2022.
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Department of
Local Government, Sport and Cultural Industries
GOVERNMENT OF WESTERN AUSTRALIA

_____ _____

Chief Executive Officer Date

_____ _____

Mayor/President Date

ATTACHMENT: CEO02-02/23

Amendments to Council Policy CP20-Purchasing

Attachment 2

DELEGATIONS

Delegation	**CEO100 Tenders for Goods and Services ~~(Amended for a declared State of Emergency)~~**
Category	Council to CEO
Head of power	Local Government Act 1995
Delegator	Local Government
Express power to delegate	*Local Government Act 1995:* s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	*Local Government Act 1995:* s.3.57 Tenders for providing goods or services *Local Government (Functions and General) Regulations 1996:* r.11 When tenders have to be publicly invited r.13 Requirements when local government invites tenders though not required to do so r.14 Publicly inviting tenders, requirements for r.18 Rejecting and accepting tenders r.20 Variation of requirements before entry into contract r.21A Varying a contract for the supply of goods or services
Function	~~New regulation amendments in response to a declared State of Emergency are below in **bold**~~ 1. Authority to call tenders [F&G r.11(1)]. 2. Authority to, because of the unique nature of the goods or services or for any other reason it is unlikely that there is more than one supplier, determine a sole supplier arrangement [F&G r.11(f)]. 3. Authority to undertake tender exempt procurement, in accordance with the Purchasing Policy requirements, where the total consideration under the resulting contract is $250,000 or less [F&G.r.11(2). ~~r.11(2)(aa) the supply of the goods or services is associated with a state of emergency; r.11(2)(h) the following apply~~ ~~(i) the goods or services are to be supplied by~~ ~~(I) a person registered on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia Limited ABN 96 929 977 985; or~~ ~~(II) Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation) ABN 50 134 720 362;~~ ~~r.11(2)(ja) the contract is a renewal or extension of the term of a contract (the original contract)~~ ~~r.11(3) For the purposes of subregulation (2)(aa) a supply of goods or services is associated with a state of emergency if see [F&G r.11(3)] for further information~~ 4. Authority to invite tenders although not required to do so [F&G r.13]. 5. Authority to determine in writing, before tenders are called, the criteria for acceptance of tenders [F&G r.14(2a)]. 6. Authority to determine the information that is to be disclosed to those interested in submitting a tender [F&G r.14(4)(a)]. 7. Authority to vary tender information after public notice of invitation to tender and before the

	close of tenders, taking reasonable steps to ensure each person who has sought copies of the tender information is provided notice of the variation [F&G r.14(5)]. 8. Authority to evaluate tenders, by written evaluation, and decide which is the most advantageous [F&G r.18(4)]. 9. Authority to accept a tender which does not exceed the value detailed as a condition on this Delegation and in accordance with s.5.43(b). and; Authority to accept and reject tenders in accordance with the requirements of the Functions and General Regulations [F&G r.18]. 10 Authority to determine that a variation proposed is minor in context of the total goods or services sought through the invitation to tender and negotiate minor variations with the successful tenderer before entering into a contract, in accordance with Council Conditions on this delegation. [F&G r.20(1) (3)]. 11. Authority to seek clarification from tenderers in relation to information contained in their tender submission [F&G r.18(4a)]. 12. Authority to decline to accept any tender [F&G r.18(5)]. 13. If the chosen tenderer is unable or unwilling to form a contract OR the minor variation cannot be agreed with the successful tenderer, so that the tenderer ceases to be the chosen tenderer, authority to choose the next most advantageous tender to accept [F&G r.20(2)] 14. Authority to: i. Vary a contract that has been entered into with a successful tenderer, provided the variation/s do not change the scope of the original contract or as per Council conditions on this delegation ii. Exercise an extension option that was included in the original tender specification and contract in accordance with r.11(2)(j)(ja). [F&G r.21A] and before the contract is to expire. 15. Authority to accept another tender where within 6-months of either accepting a tender, a contract has not been entered into OR the successful tenderer agrees to terminate the contract [F&G r.18(6) (7)]. *Actions under this Delegation are required to comply with procedural requirements detailed in the Local Government Act 1995 and Local Government (Functions and General) Regulations 1996.*
Delegates	Chief Executive Officer

Conditions	a. Sole supplier arrangements may only be approved where a record is retained that evidences: i. A detailed specification; ii. The outcomes of market testing of the specification; iii. The reasons why market testing has not met the requirements of the specification; and iv. Rationale for why the supply is unique and cannot be sourced through other suppliers; b. Tenders may only be called where there is an adopted budget for the proposed goods or services, with the exception being in the period immediately prior to the adoption of a new Annual Budget and where the: i. proposed goods or services are required to fulfil a routine contract related to the day to day operations of the Local Government, ii. current supply contract expiry is imminent, iii. value of the proposed new contract has been included in the draft Annual Budget proposed for adoption, and iv. The tender specification includes a provision that the tender will only be awarded subject to the budget adoption by the Council. **c.** Tender exempt procurement is required to have the expense included in the adopted annual budget, unless exercising the requirement for emergency purchasing under the definition of Emergency or a declared State of Emergency. **d.** In accordance with s.5.43, tenders may only be accepted and panels of pre-qualified suppliers established, where the total consideration under the resulting contract is $250,000 or less and the expense is included in the adopted Annual Budget. **e.** A minor variation negotiation, in relation to an invitation to Tender, is subject to a maximum 20% variation and is not to exceed $500,000. **f.** The variation of a contract is subject to a maximum limit of a 15% increase of the contract value. *Actions under this Delegation are required to comply with any related local laws and/or policies.*
Express power to subdelegate	*Local Government Act 1995:* s.5.44 CEO may delegate some powers and duties to other employees
Subdelegate conditions	Not sub-delegated
Statutory framework	Local Government Act 1995 Local Government (Functions and General) Regulations 1996
Policy	Council Policy - CP20 Purchasing ~~– Amended for State of Emergency~~ Management Policy MP04 Purchasing
Record keeping	Local Government Act 1995 – Section 5.46(3) Local Government (Administration) Regulations 1996 r.19
Date adopted	~~28 July 2020~~ 28 February 2023
Adoption references	~~130720~~ <insert Minute reference post meeting>
Last reviewed	~~25 May 2021~~ 28 February 2023

ATTACHMENT: CEO03-02/23

CP41 Policy Archival and CP14 Amendment due to Financial Hardship Ending

Attachment 3

Policy Number	Policy Title
CP41	**Financial Hardship for a declared State of Emergency**

OBJECTIVE

To give effect to our commitment to support the whole community to meet the unprecedented challenges arising from a declared State of Emergency, the Shire of Irwin recognises that these challenges may result in increasing financial hardship for our ratepayers.

This Policy is intended to ensure that the Shire offers fair, equitable, consistent and dignified support to ratepayers suffering hardship, while treating all members of the community with respect and understanding at this difficult time.

POLICY

This policy is intended to apply to all ratepayers experiencing financial hardship regardless of their status, be they a property owner, tenant, business owner etc, and applies to:

1. Outstanding rates and service charges as at the date of adoption of this policy; and
2. Rates and service charges levied for the 2021/2022 financial year

It is a reasonable community expectation, as we deal with the effects of the declared State of Emergency that those with the capacity to pay rates are required to continue to do so. For this reason the Policy is not intended to provide rate relief to ratepayers who are not able to evidence financial hardship and the statutory provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* will apply.

Payment difficulties, hardship and vulnerability

Payment difficulties, or short-term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates, fees and service charges debt.

Financial hardship occurs where a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependents. The Shire of Irwin recognises the likelihood that the declared State of Emergency may increase the occurrence of payment difficulties, financial hardship and vulnerability in our community.

Anticipated Financial Hardship due to COVID19

The Shire recognises that many ratepayers are already experiencing financial hardship due to the declared State of Emergency. We respect and anticipate the probability that additional financial difficulties may arise when rate notices are received.

The Shire is to write to ratepayers at the time when an account falls into arrears, to advise of the terms of this policy and encourage eligible ratepayers to apply for hardship consideration. Where possible and appropriate, the Shire may also provide contact information for a recognised financial counsellor and/or other relevant support services.

Financial Hardship Criteria

While evidence of hardship will be required, the Shire recognises that not all circumstances are alike. The Shire will maintain a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment
- Sickness or recovery from sickness
- Low income or loss of income
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers are encouraged to provide any information about their individual circumstances that may be relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment proposal. The Shire is required to consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

Payment Arrangements

Payment arrangements facilitated in accordance with Section 6.49 of the *Local Government Act 1995* are of an agreed frequency and amount. These arrangements are required to consider the following:

- That a ratepayer has made genuine effort to meet rate and service charge obligations in the past;
- The payment arrangement is to establish a known end date that is realistic and achievable;
- The ratepayer is to be responsible for informing the Shire of Irwin of any change in circumstance that jeopardises the agreed payment schedule.

In the case of severe financial hardship, the Shire reserves the right to consider waiving additional charges or interest (excluding the late payment interest applicable to the Emergency Services Levy).

Interest Charges

A ratepayer that meets the Financial Hardship Criteria and enters into a payment arrangement may request a suspension or waiver of interest charges. Applications are to be assessed on a case by case basis.

Deferment of Rates

Deferment of rates may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred rates balance:

- remains as a debt on the property until paid;
- becomes payable in full upon the passing of the pensioner, or if the property is sold, or if the pensioner ceases to reside in the property;
- may be paid at any time, *BUT* the concession will not apply when the rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- does not incur penalty interest charges.

Debt recovery

The Shire may suspend our debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises us and makes an alternative plan before defaulting on the 3rd due payment, then the Shire is required to continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, then for any Rates and Service Charge debts that remain outstanding on 1 July 2022, the Shire may offer the ratepayer one further opportunity of adhering to a payment plan that will clear the total debt by the end of the 2022/2023 financial year.

Rates and service charge debts that remain outstanding at the end of the 2022/2023 financial year, are to be subject to the rates debt recovery procedures prescribed in the *Local Government Act 1995.*

Review

The Shire is to establish a mechanism for the review of decisions made under this policy and advise the applicant of their right to seek a review and the procedure to be followed.

Communication and Confidentiality

The Shire is required to maintain confidential communications at all times and will undertake to communicate with a nominated support person or other third party at your request.

The Shire is to advise Shire debtors of this policy and its application, when communicating in any format (i.e. verbal or written) with a debtor that has an outstanding rates, fees or service charge debt.

The Shire recognises that applicants for hardship consideration are experiencing additional stressors, and may have complex needs. The Shire is to provide additional time to respond to communication and may communicate in alternative formats where appropriate. The Shire is to ensure all communication with applicants is clear and respectful.

RECORDS MANAGEMENT

All records associated with a financial hardship application or communication are to be recorded and retained in compliance with the *State Records Act 2000 (WA)* and related recordkeeping policies, plans and procedures.

Date of Adoption:		**Adoption Ref:**	
Date of Review:		**Review Frequency:**	annual
Responsible Directorate:	Chief Executive Officer		
Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulations 1996		
Related Policies and/or Procedures:	CP24 Recordkeeping CP14 Debt Recovery PRO Financial Hardship Procedure Manual		

Policy Number	Policy Title
CP14	**Debt Recovery**

OBJECTIVE

To provide a clear and appropriate debt recovery process, ensuring effective control over all overdue accounts owed to the Shire, while being sympathetic to those ratepayers and debtors suffering genuine financial hardship.

POLICY

RATES DEBT RECOVERY

Rate notices are sent out to all ratepayers as soon as practicable after the budget has been set. Or in the case of interim rates, as soon as practicable after a revaluation has been received. Instalment notices are to be raised according to the specified dates.

Rate notices are due for payment 35 days from the date of issue in accordance with the *Local Government Act 1995 (WA).*

Payment arrangements

The Shire encourages ratepayers to make contact to negotiate a payment arrangement if they are unable to meet their obligations set out in the rates notice.

Payment arrangement applications are required to be made in writing and will be assessed on an individual basis.

~~If you are experiencing hardship due to a declared State of Emergency, please refer to the Council Policy CP41 Financial Hardship for a declared State of Emergency.~~

Final notice – 14 days after due date

A final notice is to be issued for all debts that remain outstanding 14 days after the due date. This notice shall request payment within 14 days, excepting the following:

- the ratepayer has entered into a payment arrangement or paying by installments.
- the ratepayer is an eligible person/s registered to receive a pensioner or senior rebate under the *Rates and Charges (Rebate and Deferments) Act 1992.*

If payment has not been received within 14 days of the final notice issue date, recovery action will commence based upon a risk management approach, as determined by the value and type of debt. This may include such action as referral to Council's debt collection agency.

Ratepayers who have made a payment or deferment arrangement or are paying by installments are exempt from legal action, unless the arrangement to pay is in default or installment payments become overdue.

Refer to debt collection agency

If the debt remains outstanding and the balance is greater than the minimum rate value plus ESL then the debt is required to be referred to the debt collection agency (or Fines Enforcement Registry), with reference to the following:

- All costs associated with debt collection action are to be borne by the debtor.

DRAFT

- Interest on outstanding accounts over 35 days shall be calculated on a daily basis at a level set in the Shire's annual budget, in accordance with Section 6.13 (6) of the *Local Government act 1995.*
- The Shire is to write off any penalty interest accrued on an outstanding account of less than ten (10) dollars, in accordance with the provisions of Section 6.12 of the *Local Government Act 1995.*

Legal action

The Chief Executive Officer is authorised to undertake legal action for the recovery of all rates and charges that remain outstanding after referral to the debt collection agency.

Legal action for debts may be enabled through the local court by the Shire solicitors or any commercial debt collection agency approved by the CEO.

Recovery action

The Chief Executive Officer is to bring to Council's attention any debts which remain unpaid for a period of three (3) years.

After legal judgement is obtained in the Shire of Irwin's favour, judgement may be enforced in accordance with the *Civil Judgements Enforcement Act 2004 (WA),* this includes but is not limited to:

- Means inquiry;
- Property Seizure and Sale Order over goods; and
- Property Seizure and Sale Order over land (prior Council approval is required).

Other options that are available when the nature of the debt or the debtor is of such that it is in the Shire's interest to do so:

a. Seizure of rent for nonpayment of rates

Where the property owner of a leased or rented property on which rates and service charges are outstanding, a notice may be served on the lessee or tenant under the provisions of Section 6.60 of the *Local Government Act 1995,* requiring the lessee or tenant to pay to the Shire the rent as it falls due under the lease/tenancy agreement, until the debt has been paid in full.

b. Lodging a caveat on the Land Title

Where rates and service charges that are due in respect of any rateable land remain unpaid, a caveat may be registered on the Land Title under the provisions of Section 6.64(3) of the *Local Government Act 1995* so the property cannot be settled until the debt is paid in full.

c. Sale of land

Where rates and service charges that are due in respect of any rateable land remain unpaid for at least three (3) years, and reasonable attempts to commence legal action have been made, the Shire may take possession of the land under the provisions of Section 6.64 of the *Local Government Act 1995*. The approval of Council is required before this course of action is undertaken.

Once Council has resolved to sell land for rates debt, payment arrangements will not be considered.

SUNDRY DEBTORS

The payment of debts is required in a fair and timely manner.

DRAFT

Payment arrangements may be considered upon application. Arrangements are to be made for the current financial year only and be negotiated for the outstanding balance. Subsequent invoices are payable on the due date.

Issue a statement notice – 30 days after invoice date

- Where an account is overdue, a statement shall be issued requesting payment within seven (7) days.

Letter of demand – 7 days after Statement date

- Where a debt remains outstanding after seven (7) days from the statement date, a letter of demand is to be issued requiring the full debt amount to be paid within seven (7) days.

Refer to debt recovery – 7 days after letter of demand

- Where a debt remains outstanding by the expiry of the above period, debts may be referred to a debt collection agency (or Fines Enforcement Registry), and all costs associated with debt recovery action is required to be borne by the debtor.

Each debtor's right to appeal in accordance with the provisions of the *Local Government Act 1995 (WA)* shall not be relinquished by anything in the policy.

Financial Management

Nearing the end of the financial year, all accounts within the scope of this policy are to be analysed to identify doubtful debts. A listing of the identified accounts are to be provided for the inclusion in the Financial Statements.

Unrecoverable – Bad Debts

After exercising all steps in this policy it may be considered impractical to pursue a particular debt further (that is, proceeding with legal action is unlikely to recover the debt).

If a debt is considered unrecoverable and overdue 180 days or more it is necessary to obtain approval to waive the debt.

Approval must be obtained in one of the following ways:

1. The CEO is delegated with authority to waive debts where all practical means to recover the debt have been exhausted and such debt is less than $300
2. Debts in excess of $300 are referred to Council for approval to waive.

RECORDS MANAGEMENT

All records associated with financial transactions must be recorded and retained in compliance with the *State Records Act 2000 (WA)* and the Shire of Irwin's Record Keeping Plan.

NON-COMPLIANCE

Financial activities are subject to financial and performance audits, which review compliance with legislative requirements and with the Shire's policies and procedures.

A failure to comply with the requirements of this policy is required to be subject to investigation. With findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated, it may be treated as:

- an opportunity for additional training to be provided

DRAFT

- a disciplinary matter, which may or may not be subject to reporting requirements under the *Public Sector Management Act 1994*
- misconduct in accordance with the *Corruption, Crime and Misconduct Act 2003*.

Original adoption:	28/07/2020	**Adoption Ref:**	120720 (INT20/517C13B)
Last reviewed:	~~28/07/2020~~ 28/02/2023	**Review Ref:**	<to enter relevant minute and Altus ref.>
Responsible Directorate:	~~Corporate and Community Services~~ Finance		
Review Frequency:	biennial		
Legislation:	Local Government Act 1995 Local Government (Functions and General) Regulations 1996 Rates and Charges (Rebates and Deferments) Act 1992 Civil Judgements Enforcement Act 2004		
Related Management Policy and/or Procedure:	~~CP41 Financial Hardship for a declared State of Emergency~~ Code of Conduct CP24 Recordkeeping		

DRAFT

ATTACHMENT: CEO04-02/23

CP20 Purchasing Policy – CEO 100 Delegation Change

Attachment 4

DELEGATIONS

Delegation	**CEO100 Tenders for Goods and Services ~~(Amended for a declared State of Emergency)~~**
Category	Council to CEO
Head of power	Local Government Act 1995
Delegator	Local Government
Express power to delegate	*Local Government Act 1995:* s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	*Local Government Act 1995:* s.3.57 Tenders for providing goods or services *Local Government (Functions and General) Regulations 1996:* r.11 When tenders have to be publicly invited r.13 Requirements when local government invites tenders though not required to do so r.14 Publicly inviting tenders, requirements for r.18 Rejecting and accepting tenders r.20 Variation of requirements before entry into contract r.21A Varying a contract for the supply of goods or services
Function	~~New regulation amendments in response to a declared State of Emergency are below in **bold**~~ 1. Authority to call tenders [F&G r.11(1)]. 2. Authority to, because of the unique nature of the goods or services or for any other reason it is unlikely that there is more than one supplier, determine a sole supplier arrangement [F&G r.11(f)]. 3. Authority to undertake tender exempt procurement, in accordance with the Purchasing Policy requirements, where the total consideration under the resulting contract is $250,000 or less [F&G.r.11(2). ~~r.11(2)(aa) the supply of the goods or services is associated with a state of emergency; r.11(2)(h) the following apply~~ ~~(i) the goods or services are to be supplied by~~ ~~(I) a person registered on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia Limited ABN 96 929 977 985; or~~ ~~(II) Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation) ABN 50 134 720 362;~~ ~~r.11(2)(ja) the contract is a renewal or extension of the term of a contract (the original contract)~~ ~~r.11(3) For the purposes of subregulation (2)(aa) a supply of goods or services is associated with a state of emergency if see [F&G r.11(3)] for further information~~ 4. Authority to invite tenders although not required to do so [F&G r.13]. 5. Authority to determine in writing, before tenders are called, the criteria for acceptance of tenders [F&G r.14(2a)]. 6. Authority to determine the information that is to be disclosed to those interested in submitting a tender [F&G r.14(4)(a)]. 7. Authority to vary tender information after public notice of invitation to tender and before the

	close of tenders, taking reasonable steps to ensure each person who has sought copies of the tender information is provided notice of the variation [F&G r.14(5)]. 8. Authority to evaluate tenders, by written evaluation, and decide which is the most advantageous [F&G r.18(4)]. 9. Authority to accept a tender which does not exceed the value detailed as a condition on this Delegation and in accordance with s.5.43(b). and; Authority to accept and reject tenders in accordance with the requirements of the Functions and General Regulations [F&G r.18]. 10 Authority to determine that a variation proposed is minor in context of the total goods or services sought through the invitation to tender and negotiate minor variations with the successful tenderer before entering into a contract, in accordance with Council Conditions on this delegation. [F&G r.20(1) (3)]. 11. Authority to seek clarification from tenderers in relation to information contained in their tender submission [F&G r.18(4a)]. 12. Authority to decline to accept any tender [F&G r.18(5)]. 13. If the chosen tenderer is unable or unwilling to form a contract OR the minor variation cannot be agreed with the successful tenderer, so that the tenderer ceases to be the chosen tenderer, authority to choose the next most advantageous tender to accept [F&G r.20(2)] 14. Authority to: i. Vary a contract that has been entered into with a successful tenderer, provided the variation/s do not change the scope of the original contract or as per Council conditions on this delegation ii. Exercise an extension option that was included in the original tender specification and contract in accordance with r.11(2)(j)(ja). [F&G r.21A] and before the contract is to expire. 15. Authority to accept another tender where within 6-months of either accepting a tender, a contract has not been entered into OR the successful tenderer agrees to terminate the contract [F&G r.18(6) (7)]. *Actions under this Delegation are required to comply with procedural requirements detailed in the Local Government Act 1995 and Local Government (Functions and General) Regulations 1996.*
Delegates	Chief Executive Officer

Conditions	a. Sole supplier arrangements may only be approved where a record is retained that evidences: i. A detailed specification; ii. The outcomes of market testing of the specification; iii. The reasons why market testing has not met the requirements of the specification; and iv. Rationale for why the supply is unique and cannot be sourced through other suppliers; b. Tenders may only be called where there is an adopted budget for the proposed goods or services, with the exception being in the period immediately prior to the adoption of a new Annual Budget and where the: i. proposed goods or services are required to fulfil a routine contract related to the day to day operations of the Local Government, ii. current supply contract expiry is imminent, iii. value of the proposed new contract has been included in the draft Annual Budget proposed for adoption, and iv. The tender specification includes a provision that the tender will only be awarded subject to the budget adoption by the Council. **c.** Tender exempt procurement is required to have the expense included in the adopted annual budget, unless exercising the requirement for emergency purchasing under the definition of Emergency or a declared State of Emergency. **d.** In accordance with s.5.43, tenders may only be accepted and panels of pre-qualified suppliers established, where the total consideration under the resulting contract is $250,000 or less and the expense is included in the adopted Annual Budget. **e.** A minor variation negotiation, in relation to an invitation to Tender, is subject to a maximum 20% variation and is not to exceed $500,000. **f.** The variation of a contract is subject to a maximum limit of a 15% increase of the contract value. *Actions under this Delegation are required to comply with any related local laws and/or policies.*
Express power to subdelegate	*Local Government Act 1995:* s.5.44 CEO may delegate some powers and duties to other employees
Subdelegate conditions	Not sub-delegated
Statutory framework	Local Government Act 1995 Local Government (Functions and General) Regulations 1996
Policy	Council Policy - CP20 Purchasing ~~– Amended for State of Emergency~~ Management Policy MP04 Purchasing
Record keeping	Local Government Act 1995 – Section 5.46(3) Local Government (Administration) Regulations 1996 r.19
Date adopted	~~28 July 2020~~ 28 February 2023
Adoption references	~~130720~~ <insert Minute reference post meeting>
Last reviewed	~~25 May 2021~~ 28 February 2023

ATTACHMENT: CD01-02/23

CASE - Community Assistant Committee Meeting Minutes from 13 February 2023

Attachment 4

Shire of Irwin Community Assistance Scheme & Events (CASE) Committee Meeting

held in the Council Chambers

Monday 13 February 2023 at 3.15pm

Minutes

It should be noted that recommendations made by this Committee are not final and will be subject to adoption at a future meeting of Council.

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Chairperson welcomed the committee and opened the meeting at 3.20pm.
Quorum 50 percent attendance required to proceed.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Members

Cr H Palmer	Shire of Irwin Councillor
Cr E Tunbridge	Shire of Irwin Councillor
Ms A Heitman	Community Members
Jon Arden	Community Members

Staff

Ms F Boksmati	Community Development Officer CDO (Chair)
Mr P Bracegirdle	Manager Community Services (MCS)

Apologies / Guests
None

3. WELCOME

First meeting for Peter Bracegirdle, Manager Community Services and Jon Arden, Community Committee Member.

4. CONFIRMATION OF MINUTES

A copy of the minutes from the Community Assistance Scheme & Events Committee Meeting held 13 February 2023 has been provided to all Committee Members under separate cover.

RECOMMENDATION
That the Minutes of the Shire of Irwin Community Assistance Scheme Committee Meeting held on 13 February 2023, be confirmed as a true and accurate recording of that meeting.

5. GENERAL BUSINESS

5.1. Terms of Reference (ToR)

- Overview of the ToR provided detailing the purpose and expectations of the Committee.
- The next ToR review is to Include further information relating to the 'Disclosure of Financial or Impartiality Interests' as relevant to Committee Members.

5.2. CASE Overview

Farah confirmed the breakdown of the Community Assistance Scheme and Events (CASE) funding structure partly administered in consultation with the committee.

- CASE $5000 (or a combination made of the following funding per organisation, as long as the total cumulative value does not exceed $5000)
- Waiver of fees up to $1000
- Sundry Donation – Small grants up to $500
- Confirmed that separate applications from two organisations towards one project may be considered

Committee Members were directed to 'C7 Financial Assistance Funding Policy' on Shire website to access the Policy details pertaining to the funding.

5.3. CASE Application and Guidelines

The Community Services Team (Farah and Peter) discussed the current CASE Guidelines and anticipated changes to broaden the scope of the CASE Funding.
The changes being proposed will;

- Incorporate the wording and process to allow industry to contribute towards community grants but via the Shire's already established funding scheme (Potential contributions are delivered into the CASE budget and administered using the criteria established).
- Manager Community Services will look into developing an overarching Grants and Sponsorship Policy which will determine the process for Corporate Sponsors to contribute funding to the CASE Funding Pool as well as the scope for outgoing funding from the CASE Pool.
- CASE could potentially change into three funding streams for Community, Business and Community Activation and Individuals.
    - Businesses – under a local activation scheme (must clearly define a means testing, co-contribution requirement and the benefit to the community
    - Community assistance – minor amendments to guidelines

6. BUSINESS ARISING FROM PREVIOUS MEETING

6.1. 2021/22 Funding Applications

6.1.1. Irwin Districts Historical Society ($4,970) Carried Over

- Dongara and Port Denison Heritage Walk Booklets **a**pplication for **f**unding **was** approved to carry over into 2022/23 financial year (Acquitted July 22)
- Ensure a commitment from IDHS towards less printing and more online/QR signage to promote locations and the Heritage Trails – Discussed with IDHS

6.1.2. Dongara Blessing of the Fleet Committee – CDO waiting on acquittal documents

- Farah clarified that the acquittals can be finalised outside of the Committee Meeting if the selection criteria is met.

6.2. Promote reuse of booklets issued at the Visitors Centre

- To promote reuse of booklets, it was recommended that the Customer Service Officers suggest tourists return the books once they are finished with them either to the Visitors Centre, or to the library return slot if after hours.
- At print, there is potential to include a blurb that will promote the return of the booklets to the Visitors Centre. This will be discussed with IDHS for the next printing round.

6.3. Promotion of CASE to Community Groups

- Recent advertising of the CASE Funding via Social Media Monday 13 February.
- Via emails direct to local groups (ongoing)

7. NEW BUSINESS ITEMS

7.1. Review new applications

Two disclosures of Interests declared to the committee at the opening of this Agenda item.

Declaration of Impartial Interest declared by Cr Elyce Tunbridge for CASE Application submitted by the Dongara Patchwork Club - by family association. Submitted by email to the CEO and acknowledged 10.02.23 and prior to agenda item discussion.

Disclosure of Financial Interest declared by Councillor Hayley Palmer for CASE Application received by St Johns – For association by waiver of costs for use of privately owned venue (Illegal Tender Rum Co. grounds) for the St John Event. Declared prior to agenda item discussion.

7.1.1. Event:

St Johns - Bundara Thagalangu Bundara (Star's under the Star's) 4th March

Attachment 1 – St Johns CASE Selection Criteria (provided as separate attachment). Contains Community Development Officer recommendation and fedback with scores applied according to the CASE Selection Criteria.

Funding Requested: $ 5000

Event Description

2 Part Application – PART 1
Provide a 1 hour 'Outdoor Adventure' First Aid course, delivered by St John Ambulance trainers for young Indigenous kids from the Mid-West.

1 hour workshop that empowers those young kids from the Mid-West to explore their identity through a variety of workshop choices from cultural performance, mentoring, & art experiences delivered by Mitch Tambo a proud Gamilaraay man who is a qualified social worker with a passion for diversity awareness.

2 Part Application – PART 2
An 18 yrs. + open air music concert for our SJA Volunteers of the Mid-West & Dongara VBFB Volunteers plus one guest per Volunteer.

Funding agreed by Committee: $5000 based purely on Part 2 of the event

Comments by Committee: Both Part 1 and 2 of the event have been targeted at a limited audience. Part 1 – Indigenous Youth (Primarily from Geraldton) and Part 2 – Emergency Service volunteers from the Midwest, although the target group should be celebrated and given the opportunity to celebrate with their families in an exclusive setting.

Agreed that Part 1 of the event is aimed at a minority group and irrelevant to the Part 2 of the event. The target audience should have been expanded to Dongara Local Youth also.

Shire will also be supporting the event via free camping for attendees of the event.

Overall, a well-planned and funded event that should be supported by the Funding Program.

7.1.2. Project:

Dongara Patchwork Club – Upgrade the AC system to a larger AC Unit in 'The Chapel' room at Denison House - utilised by the Community Group (33 members aged 60+)

Attachment 2 – CASE Selection Criteria (provided as separate attachment) Contains Community Development Officer recommendation and feedback with scores applied according to the CASE Selection Criteria.

Funding Requested: $ 5000

Project Description

To remove the existing AC unit and supply and install a new, larger 8kW unit.
After a recent service, the Dongara Patchwork Club were informed that the AC was inadequate for the space it needs to cool. The current AC is unable to keep up on hot days and they have compensated with extra pedestal fans to increase airflow for the comfort of their members while using the space. This is not working.

CDO and Manager Community Services, prior to the meeting, reviewed the MOU and confirmed with the CEO that this should be incorporated under the Shire's standard maintenance program and not captured under the CASE Funding.

Attachment 2 - An Officer recommendation has been provided as separate attachment and scored according to the CASE Selection Criteria.

Funding agreed by Committee: $0

Comments by Committee: Discussion based on the information from the CEO clarifying that this project is to be undertaken by the Shire

The application only provided one quote which committee members felt was too high. Two quotes are to be submitted and confirmed as a requirement in the CASE Application Form.

Could the Patchwork Club seek alternative opportunities ie. Utilise a portable ac or solar that can be moved with the committee to another location if required.

RECOMMENDATION
That Council approves a review of the adequacy of the heating and cooling system in The Chapel Room at Denison House and consider the units replacement costs be included in the 2023/24 budget.

RECOMMENDATION
That Council approves the following funding allocation for the Community Assistance Scheme and approve its allocation from the 2022/2023 financial year budget **Totaling $5,000. For St Johns Ambulance and Irwin Districts Sub Centre.**

ORGANISATION	PROJECT DESCRIPTION	GRANT
St John Ambulance WA Irwin Districts Sub Centre	Bundara Thagalangu Bundara (Star's under the Star's) Part 1 – Outdoor Adventure Workshop for Indigenous Kids Part 2 – Open air music concert for Midwest SJA and Dongara VBFB Volunteers	$5000
	TOTAL	$**$5,000**

8. SETTING OF FUTURE MEETING DATES

9.1 CAS Timeframes (Proposed)

CASE Funding Open on an Ongoing Basis (Until funding per financial year is deplete)
CASE recommendations submitted for council review – for Tuesday 28 February OCM
Notification sent to successful applicants by Friday 3 March
Next CASE Committee Meeting TBC

9. MEETING CLOSED

There being no further business, the Chairperson declared the meeting closed at 4:20pm