



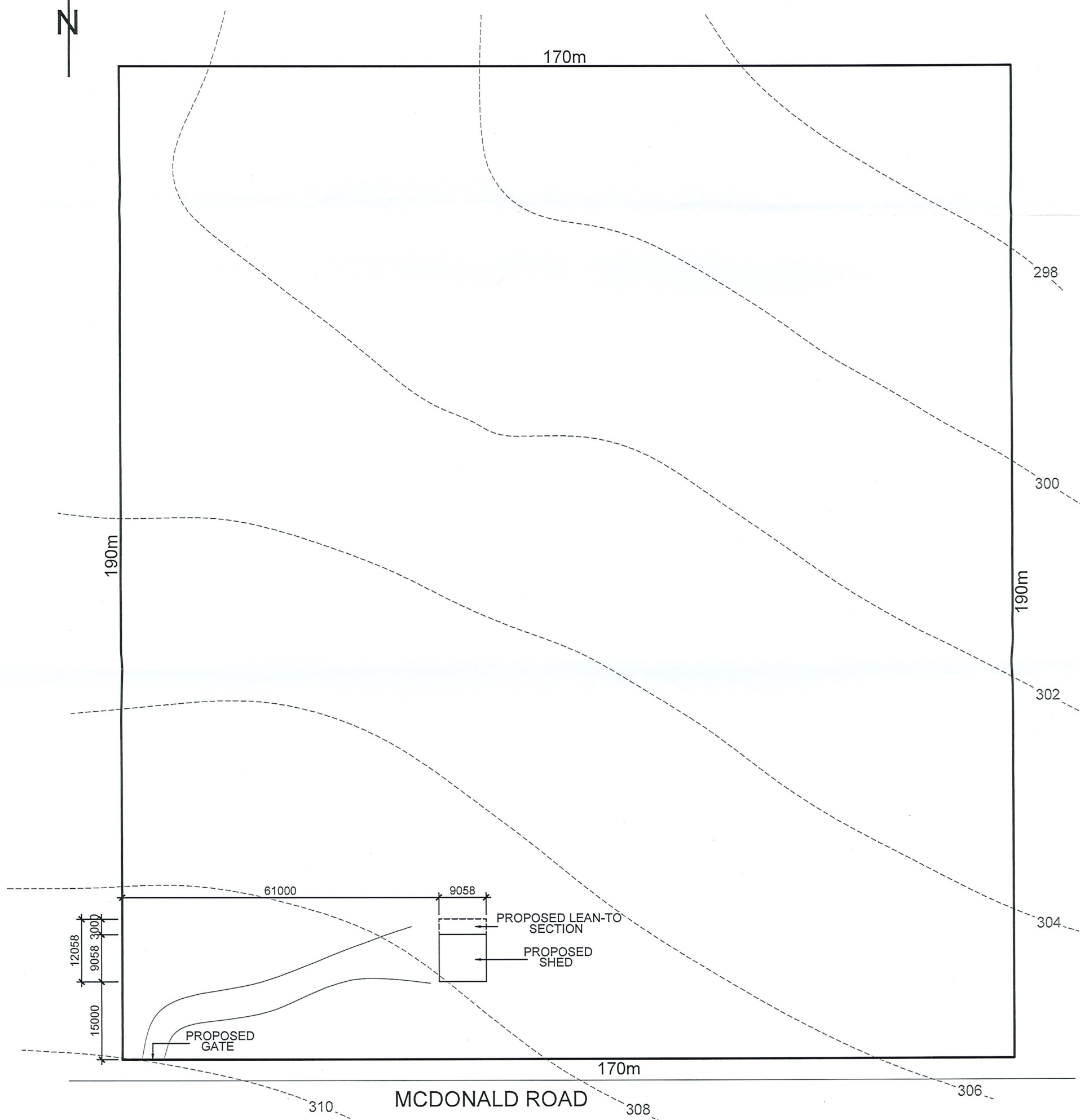
**SHIRE OF WOODANILLING**  
**AMENDED ATTACHMENT BOOKLET FOR**  
**ORDINARY COUNCIL MEETING**

21 March 2023 at 4pm

**INDEX**

- 11.1.1 Site Plan, Floor Plan and Elevations
- 11.1.2 Application for Planning Approval
- 11.1.3 Accompanying Letter
- 11.2.1 Application for Planning Approval
- 11.2.2 Site Plans, Floor Plans, Elevations
- 11.2.3 Existing Dwelling Site Location
- 13.1.1 List of Accounts for Payment – 28 February 2023
- 13.2.1 Monthly Financial Report 28 February 2023
- 13.3.1 2022-2023 Budget Review to 28.02.23
- 15.1.1 WWLZ – Information Report for February 2023
- 15.3.1 Current Council Policy 99 – Credit Card Policy
- 15.3.2 Draft Council Policy 99 – Credit Card Policy
- 15.4.1 Current Council Policy 54 – Purchasing Policy
- 15.4.2 Amended Draft Council Policy 54 – Purchasing Policy
- 15.4.3 Delegation 9 – Tenders and Expressions of Interest
- 15.4.4 New Delegation – Expressions of Interest for Goods and Services
- 15.4.5 New Delegation - Tenders for Goods and Services – Exempt Procurement
- 15.4.6 New Delegation - Tenders for Goods and Services – Accepting and rejecting tenders; determining and negotiating minor variations before entering a contract, exercising contract extension options

24 FEB 2023



**SITE PLAN**  
**SCALE 1 : 800**

©COPYRIGHT



DRAWN:  
GP

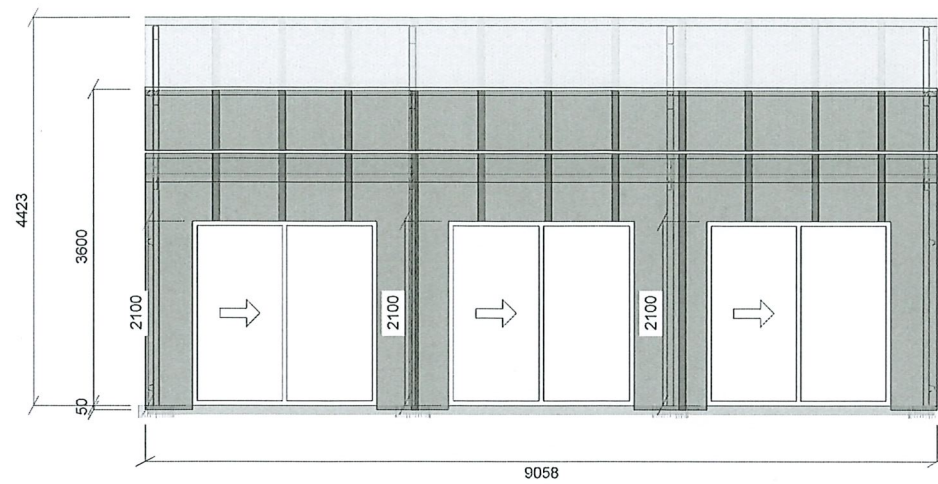
[illegible]

NOTE! DO NOT SCALE THIS DRAWING. IT IS THE BUILDER'S EXPRESS RESPONSIBILITY TO CHECK ALL SITE DIMENSIONS PRIOR TO FABRICATION OR COMMENCEMENT OF ANY WORK. ANY FORM OF REPRODUCTION OF THIS DRAWING IN FULL OR IN PART WITHOUT WRITTEN PERMISSION OF THE DESIGNER CONSTITUTES AN INFRINGEMENT OF COPYRIGHT.

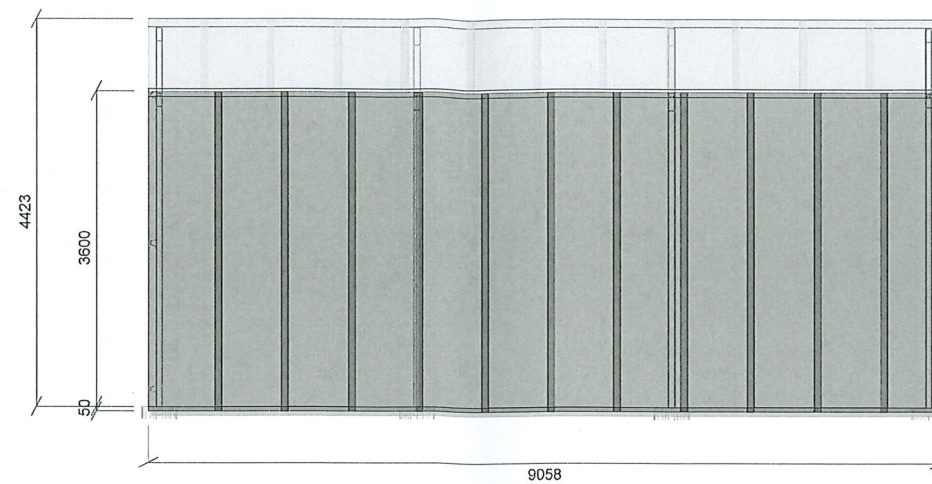
NOTE! THE BUILDER/ CONTRACTOR IS TO ENSURE THAT THE SUPPORTING ELEMENTS TO WHICH THE PROPOSED STRUCTURE IS ATTACHING ARE STRUCTURALLY ADEQUATE, OR ADEQUATELY REINFORCED, TO WITHSTAND THE ADDITIONAL LOADS IMPOSED.

**NOTE!** ALL CONSTRUCTION TO BE IN ACCORDANCE WITH ALL ENGINEERS DETAILS, ALL RELEVANT AUSTRALIAN STANDARDS & THE BUILDING CODE OF AUSTRALIA

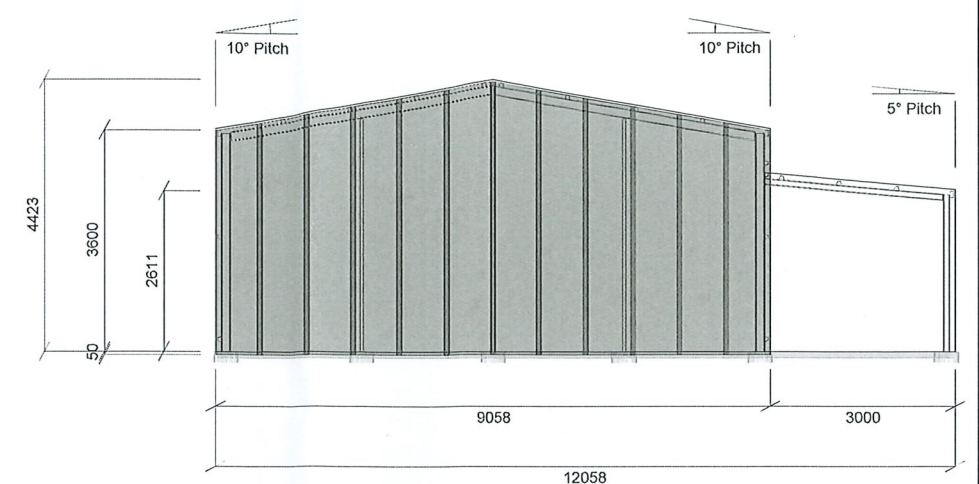




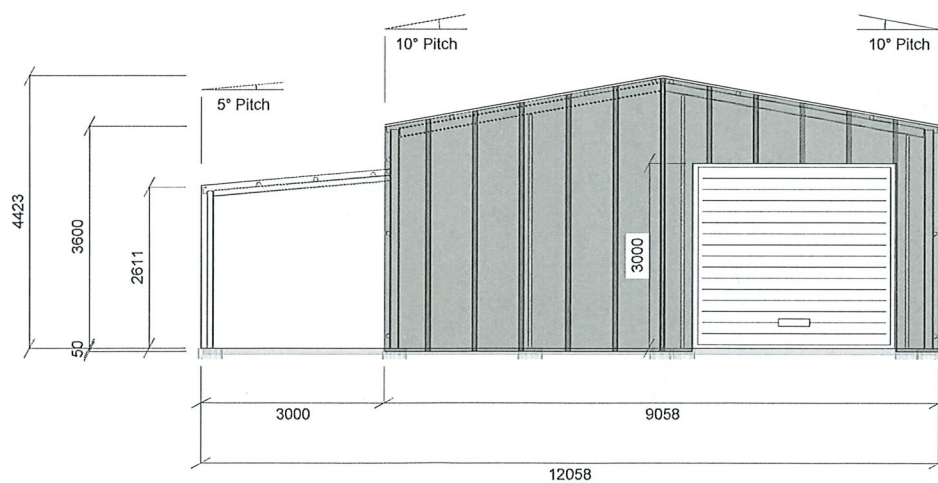
FRONT VIEW



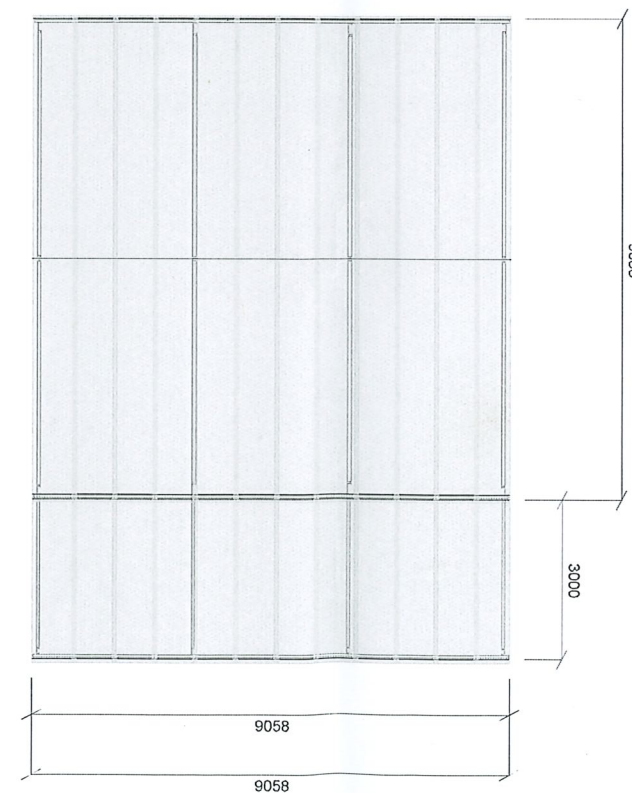
BACK VIEW



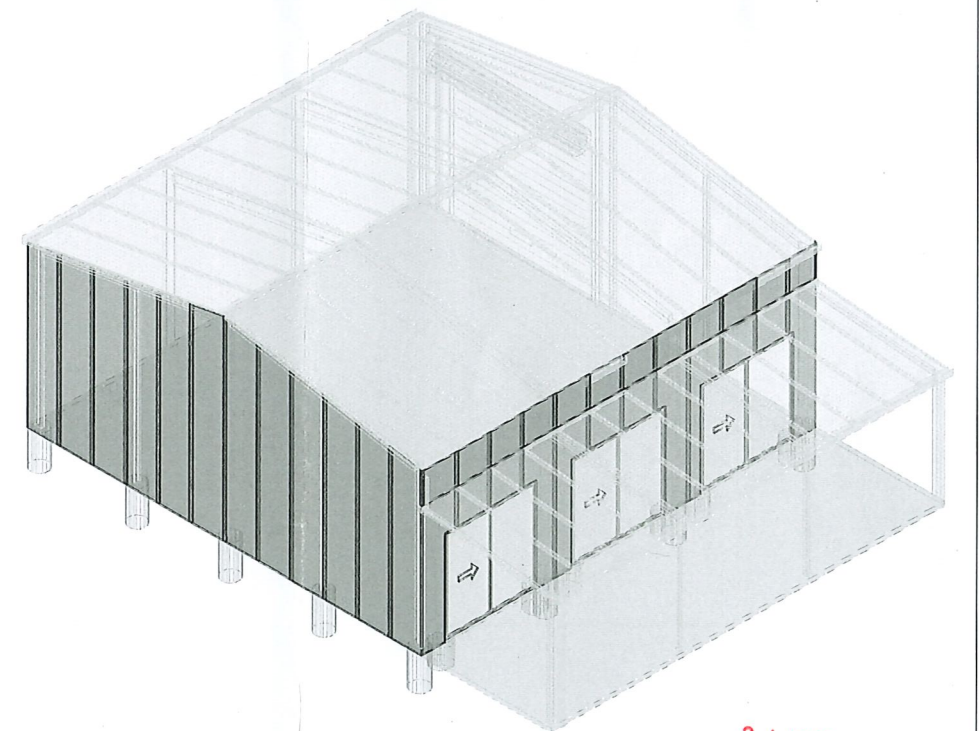
LEFT VIEW



RIGHT VIEW



PLAN VIEW



ISO FRONT LEFT VIEW

## Elevation Multiview



Signed:

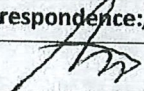
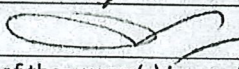
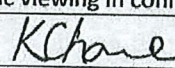
Drawing Number: 1 of 6  
Project No: SBT01\_256737  
Revision: 2 - 23 Jan 2023  
McDonald Rd  
Woodanilling, WA 6316  
Scale: N/A



Shire of Woodanilling

## APPLICATION FOR PLANNING APPROVAL

Planning and Development (Local Planning Schemes) Regulations 2015  
Application for Development Approval

<b>OWNER DETAILS</b>		
Name: ADRIAN KARL MARTENS & TAMMY JUNE VIDICH		
ABN (if applicable):		
Address: Lot 142 McDonald Road, WOODANILLING 6316		
Work No:	Home:	Mobile: 0424 087 907
Email: 101tamado@gmail.com		
Contact person for correspondence: As above		
Signature: 	A. MARTENS	Date: 20.02.23
Signature: 	T. VIDICH	Date: 20.02.23
The signature of the owner(s) is required on all applications. This application will not proceed without that signature. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).		
<b>APPLICANT DETAILS (IF DIFFERENT FROM OWNER)</b>		
Name: Complete Approvals		
Address: PO Box 93, BYFORD 6122		
Work No: 08 6245 5505	Home No:	Mobile:
Email: admin@completeapprovals.net.au		
Contact person for correspondence: Kosoula Chase		
The information and plans provided with this application may be made available by the local government for public viewing in connection with the application.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Signature: 	Date: 20/2/2023	
<b>PROPERTY DETAILS</b>		
Lot No: 142	House/Street No:	Location No:
Diagram or Plan No: 223224	Certificate of Title Vol. No: 2592	Folio: 822
Title encumbrances (e.g. easements, restrictive covenants):		
Street name: McDonald Road		Suburb: WOODANILLING
Nearest street intersection: Burt Road		

24 FEB 2023



PO BOX 99  
WOODANILLING WA 6316

Ph: (08) 9823 1506

shire@woodanilling.wa.gov.au  
www.woodanilling.wa.gov.au



## Shire of Woodanilling

<b>PROPOSED DEVELOPMENT</b>	
Nature of development:	<input checked="" type="checkbox"/> Works <input type="checkbox"/> Use <input type="checkbox"/> Works and Use
Is an exemption from development claimed for part of the development?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Works <input type="checkbox"/> Use
Description of proposed works and/or land use: New shed structure 81m <sup>2</sup> &.	
Description of exemption claimed (if relevant):	
Nature of any existing buildings and/or land use: Residential LOCAL RURAL - VACANT &	
Approximate cost of proposed development: \$31,300	
Estimated time of completion: March 2023	

<b>OFFICE USE ONLY</b>	
Acceptance Officer's initials: <i>SR</i>	Date received: 24 FEB 2023
Local government reference No: A527	

**GENERAL INFORMATION & CHECKLIST**

The Shire of Woodanilling Town Planning Scheme No. 1 requires appropriate information to accompany every application for planning approval. This checklist sets out the minimum required information for an application to be considered complete.

All applications should include enough information to enable Shire staff to ensure compliance with TPS1 and Local Planning Policies. Variations to R-Codes will require performance criteria to be addressed.

If the proposal is required to be advertised or notified in accordance with TPS 1, the application will attract an additional fee. You will be advised of this requirement and invoiced in accordance with the Shire's Fees and Charges prior to any advertising taking place.

**ALL APPLICATIONS SHALL BE ACCOMPANIED BY:**

- Application form fully completed and signed by all landowners where applicable.
- Cover letter providing details of proposed development (as described above).
- Planning Fee - due on lodgement – please contact 08 9823 1506 for advice regarding fees payable)
- Copy of current Certificate of Title.



PO BOX 99  
WOODANILLING WA 6316

Ph: (08) 9823 1506

shire@woodanilling.wa.gov.au  
www.woodanilling.wa.gov.au





Shire of Woodanilling

17<sup>th</sup> February 2023

RE: Lot 142, McDonald Road, WOODANILLING

To whom it may concern;

Please see attached Development Application for a non-habitable shed structure on the above property. As there are no other built structures on this property, we understand we require a Development Application in the first instance. The shed is to be used for the storage of land and animal maintenance equipment for this 32,658sqm property that will eventually become a small hobby farm. Part of the shed is proposed to be used as a small studio but it will remain non-habitable as a residential dwelling is proposed in the future of this property.

The shed is proposed with Monument coloured walls and roof, as this will match the proposed dwelling to be built on the property.

Should you require any further information, please contact the office on 6245 5505, or by email at [admin@completeapprovals.net.au](mailto:admin@completeapprovals.net.au)

Regards,

A handwritten signature in dark ink, appearing to read 'KChase', written in a cursive, flowing style.

Kosoula Chase

We, ADRIAN KARL MARTENS and TAMMY JUNE VIDICH, the owners of the above property, assure the Shire of Woodanilling that this proposed outbuilding will not be used for habitation.

Signed A handwritten signature in dark ink, appearing to read 'A. Martens', written in a cursive, flowing style. Date 20.2.23

Signed A handwritten signature in dark ink, appearing to read 'T Vidich', written in a cursive, flowing style. Date 20.2.23

24 FEB 2023



Shire of Woodanilling

## APPLICATION FOR PLANNING APPROVAL

Planning and Development (Local Planning Schemes) Regulations 2015

Application for Development Approval

<b>OWNER DETAILS</b>		
Name: DIANNE BIELBY		
ABN (if applicable): 58 559 226 154		
Address: 237 PERKINS BEACH RD TORBAY 6330		
Work No:	Home:	Mobile: 0428 451063
Email: dianneb60@bigpond.com		
Contact person for correspondence: Dianne Bielby		
Signature: [Signature]		Date: 6/12/2022
Signature:		Date:
The signature of the owner(s) is required on all applications. This application will not proceed without that signature. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).		
<b>APPLICANT DETAILS (IF DIFFERENT FROM OWNER)</b>		
Name:		
Address:		
Work No:	Home No:	Mobile:
Email:		
Contact person for correspondence:		
The information and plans provided with this application may be made available by the local government for public viewing in connection with the application.		<input type="checkbox"/> Yes <input type="checkbox"/> No
Signature:		Date:
<b>PROPERTY DETAILS</b>		
Lot No: 3674	House/Street No:	Location No:
Diagram or Plan No:	Certificate of Title Vol. No:	Folio:
Title encumbrances (e.g. easements, restrictive covenants):		
Street name: ALBANY HWY		Suburb: WOODANILLING
Nearest street intersection: YOUNG RD		



# Shire of Woodanilling

<b>PROPOSED DEVELOPMENT</b>	
Nature of development:	<input checked="" type="checkbox"/> Works <input type="checkbox"/> Use <input type="checkbox"/> Works and Use
Is an exemption from development claimed for part of the development?	
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No <input type="checkbox"/> Works <input type="checkbox"/> Use
Description of proposed works and/or land use: <u>Residence</u>	
Description of exemption claimed (if relevant):	
Nature of any existing buildings and/or land use: <u>Building</u>	
Approximate cost of proposed development: <u>\$205,000</u>	
Estimated time of completion: <u>12 months</u>	

<b>OFFICE USE ONLY</b>	
Acceptance Officer's initials: <u>AS</u>	Date received: <u>16/03/2023</u>
Local government reference No: <u>A75 / 0A27</u>	

## GENERAL INFORMATION & CHECKLIST

The Shire of Woodanilling Town Planning Scheme No. 1 requires appropriate information to accompany every application for planning approval. This checklist sets out the minimum required information for an application to be considered complete.

All applications should include enough information to enable Shire staff to ensure compliance with TPS1 and Local Planning Policies. Variations to R-Codes will require performance criteria to be addressed.

If the proposal is required to be advertised or notified in accordance with TPS 1, the application will attract an additional fee. You will be advised of this requirement and invoiced in accordance with the Shire's Fees and Charges prior to any advertising taking place.

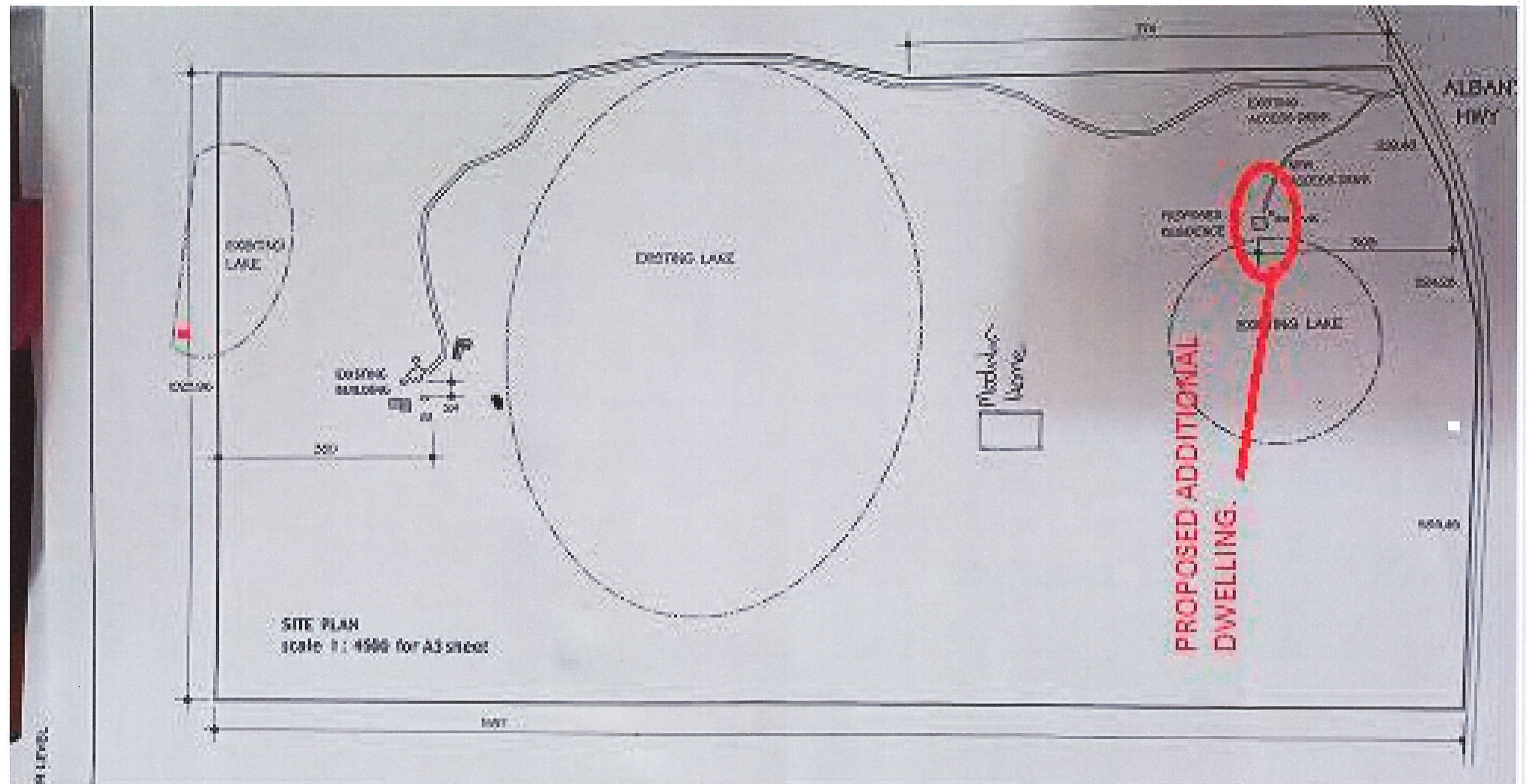
### ALL APPLICATIONS SHALL BE ACCOMPANIED BY:

- Application form fully completed and signed by all landowners where applicable.
- Cover letter providing details of proposed development (as described above).
- Planning Fee - due on lodgement – please contact 08 9823 1506 for advice regarding fees payable)
- Copy of current Certificate of Title.



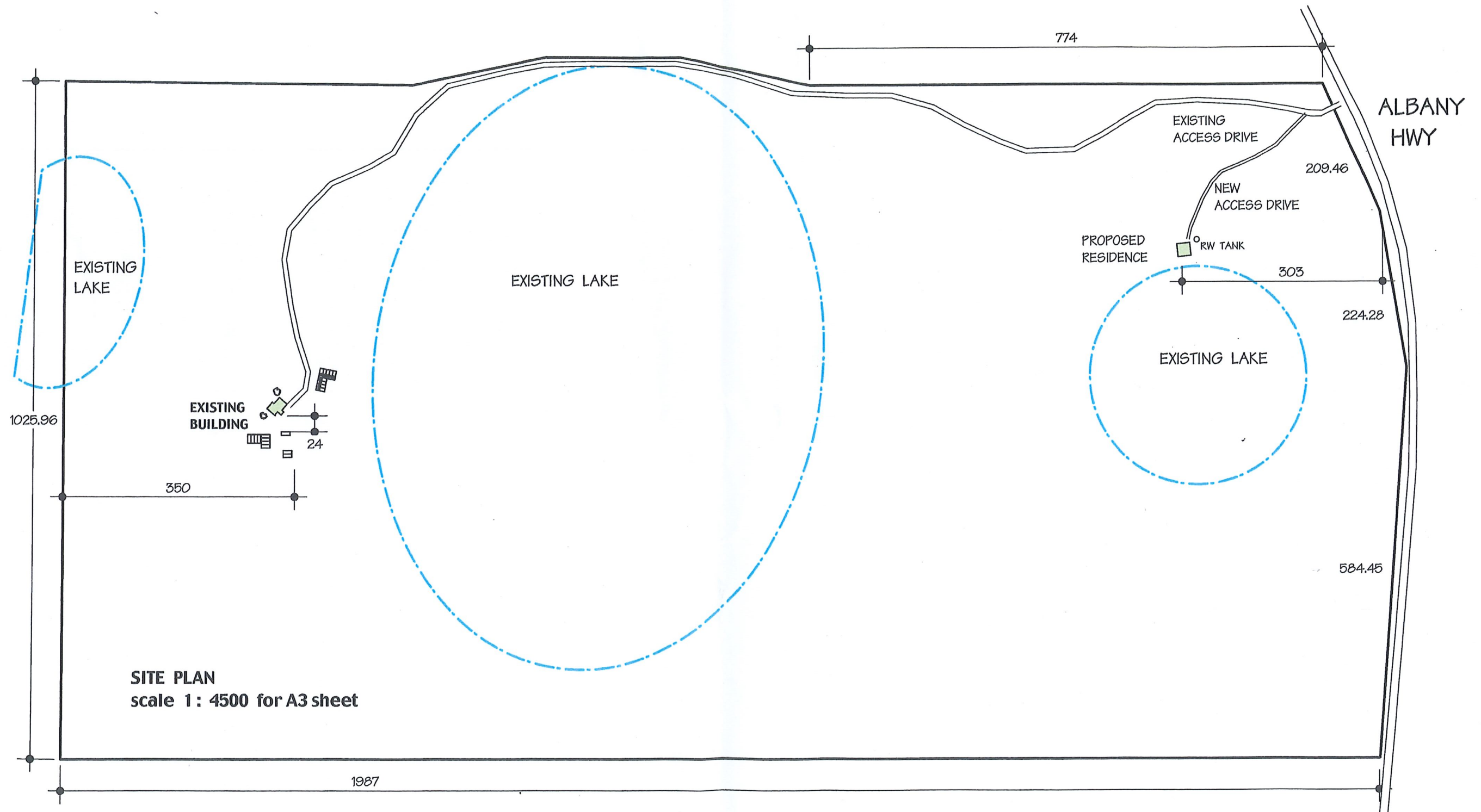


## ATTACHMENT 11.2.2



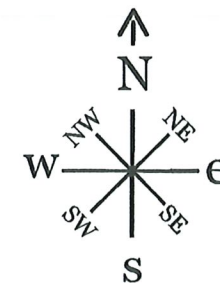
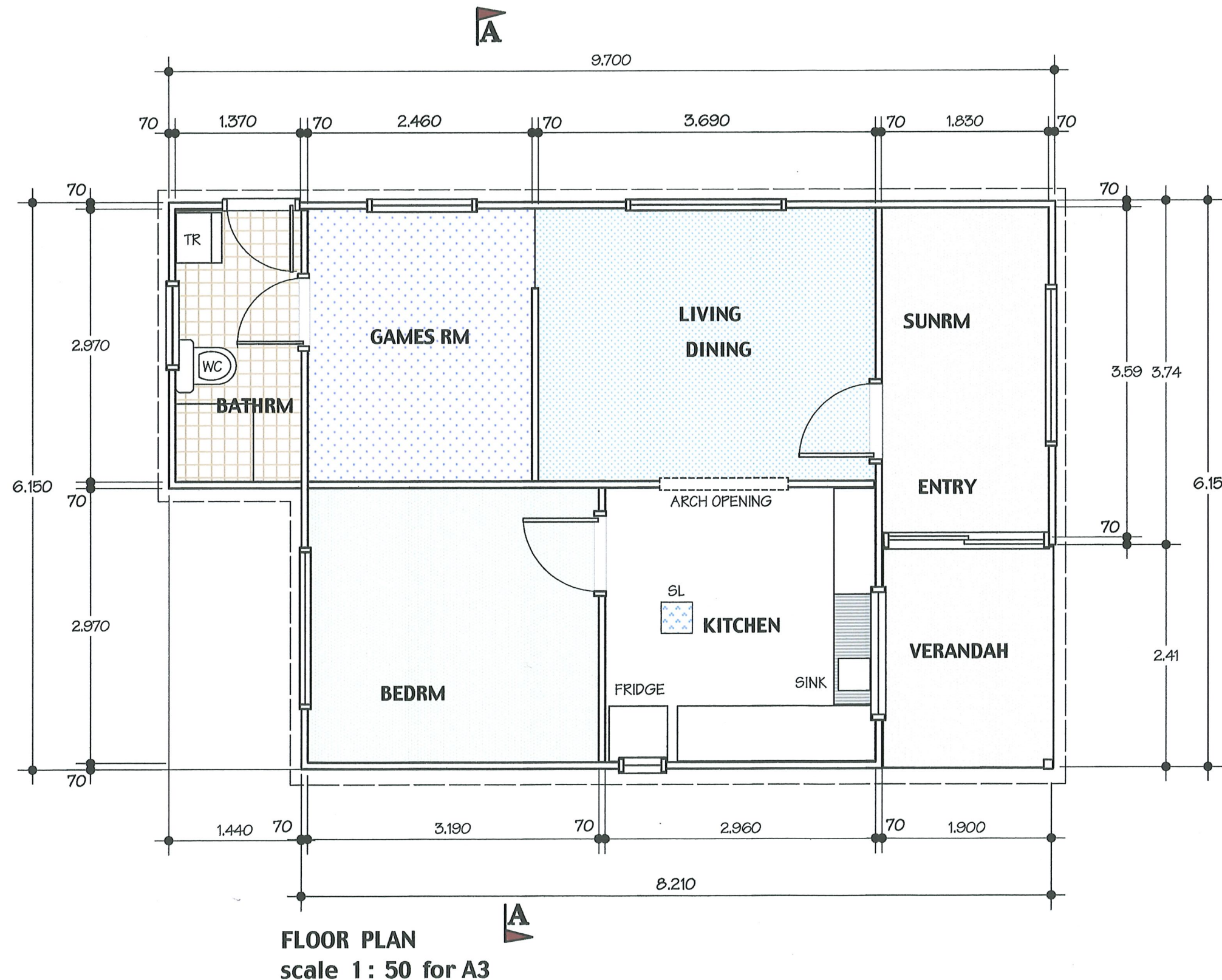


ATTACHMENT 11.2.2

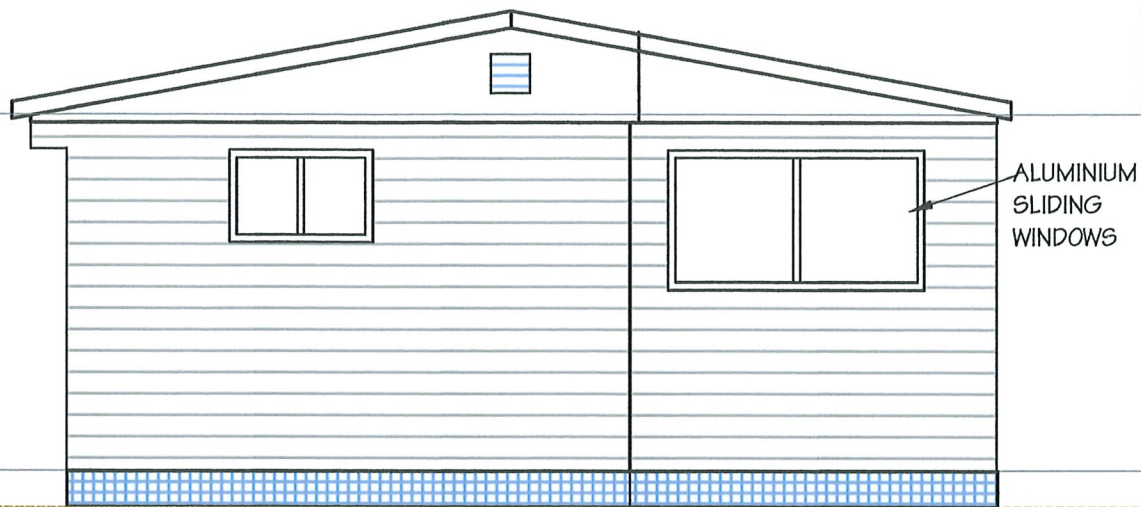


*SUPRECEDED - CLIENT SUPPLIED REVISED PLAN 16/3/2023*

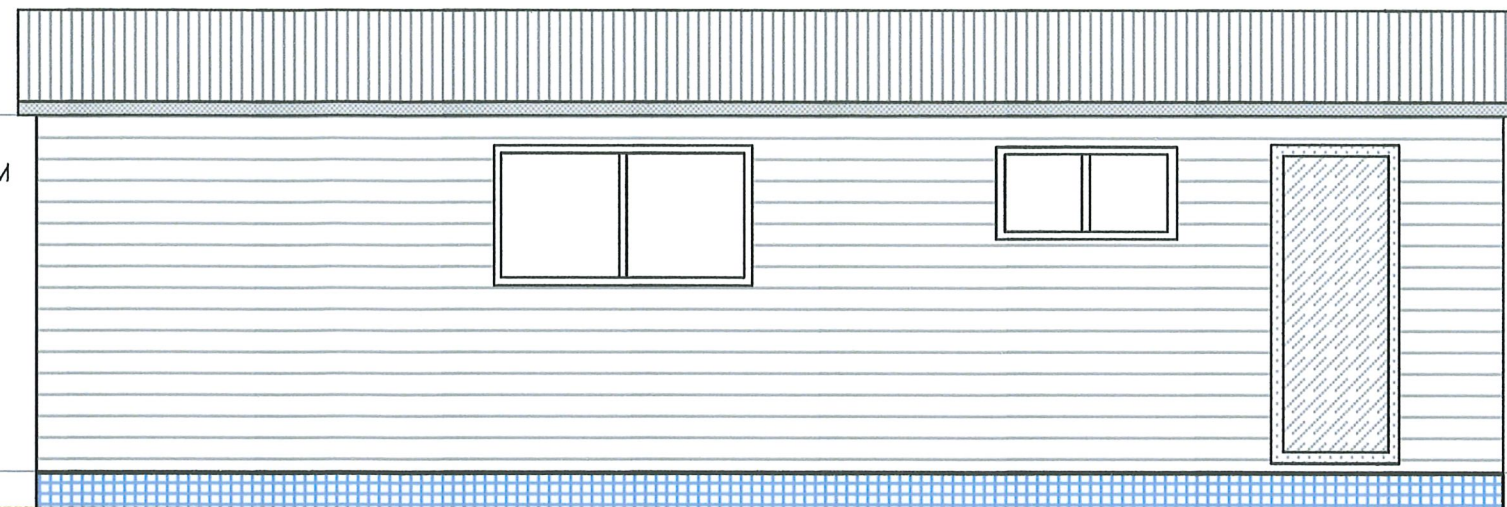




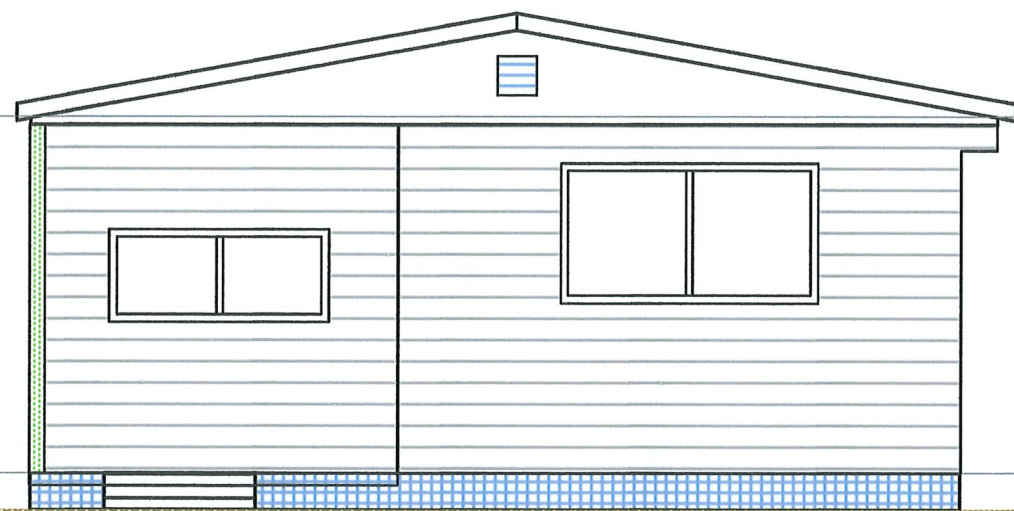




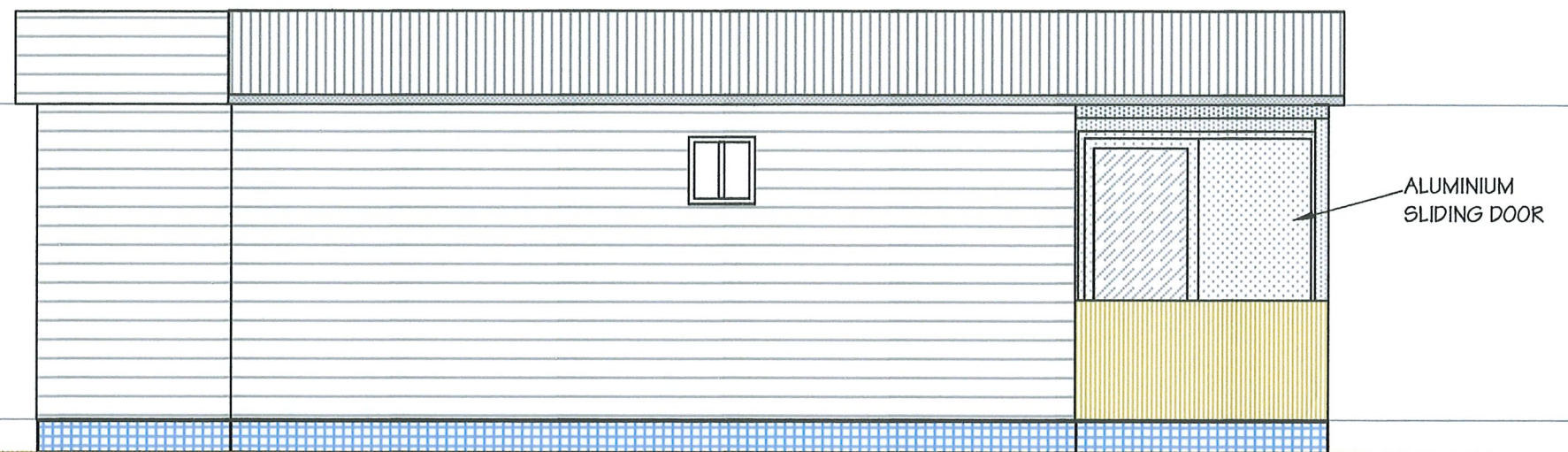
EAST FACING ELEVATION



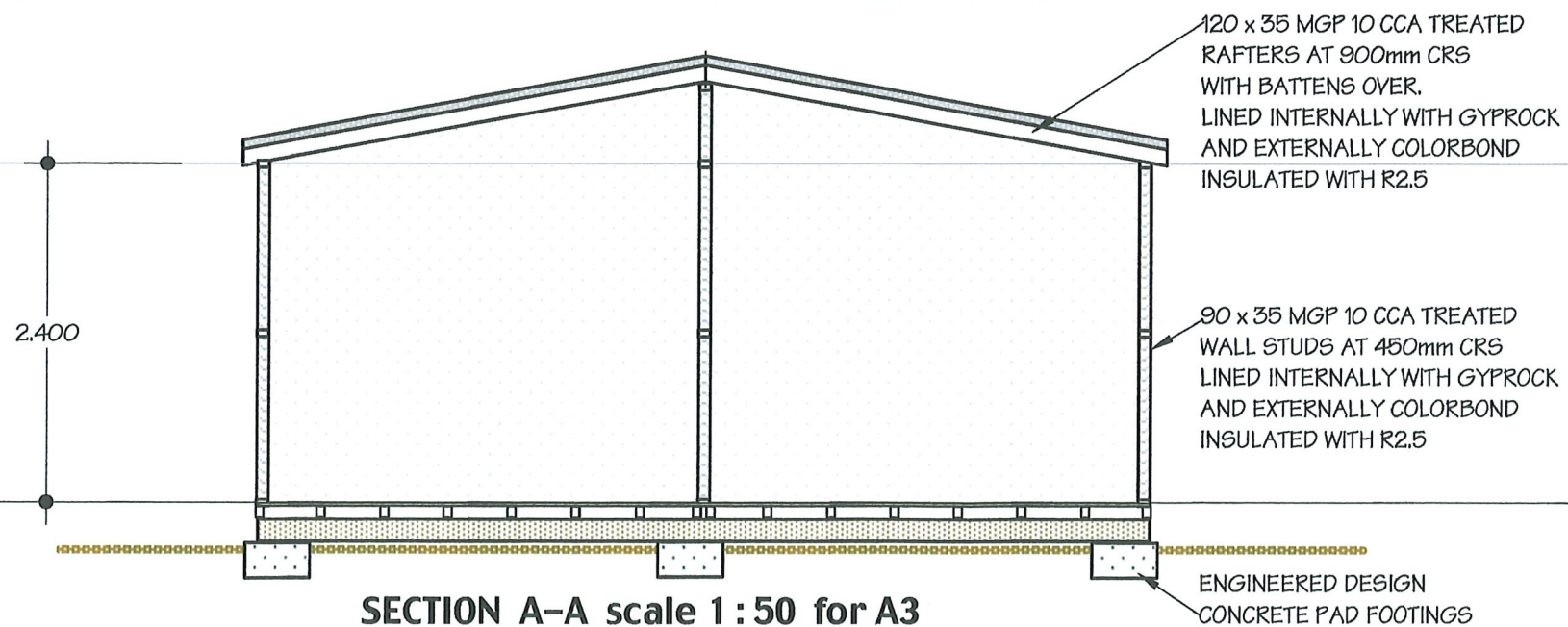
NORTH FACING ELEVATION



WEST FACING ELEVATION



SOUTH FACING ELEVATION

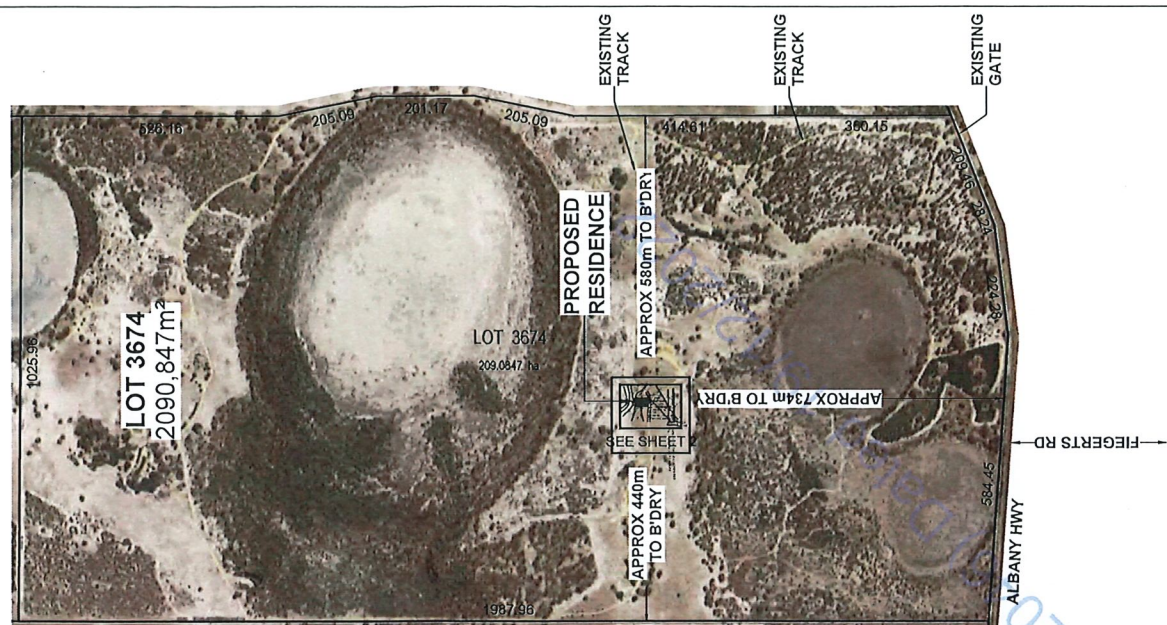


SECTION A-A scale 1 : 50 for A3

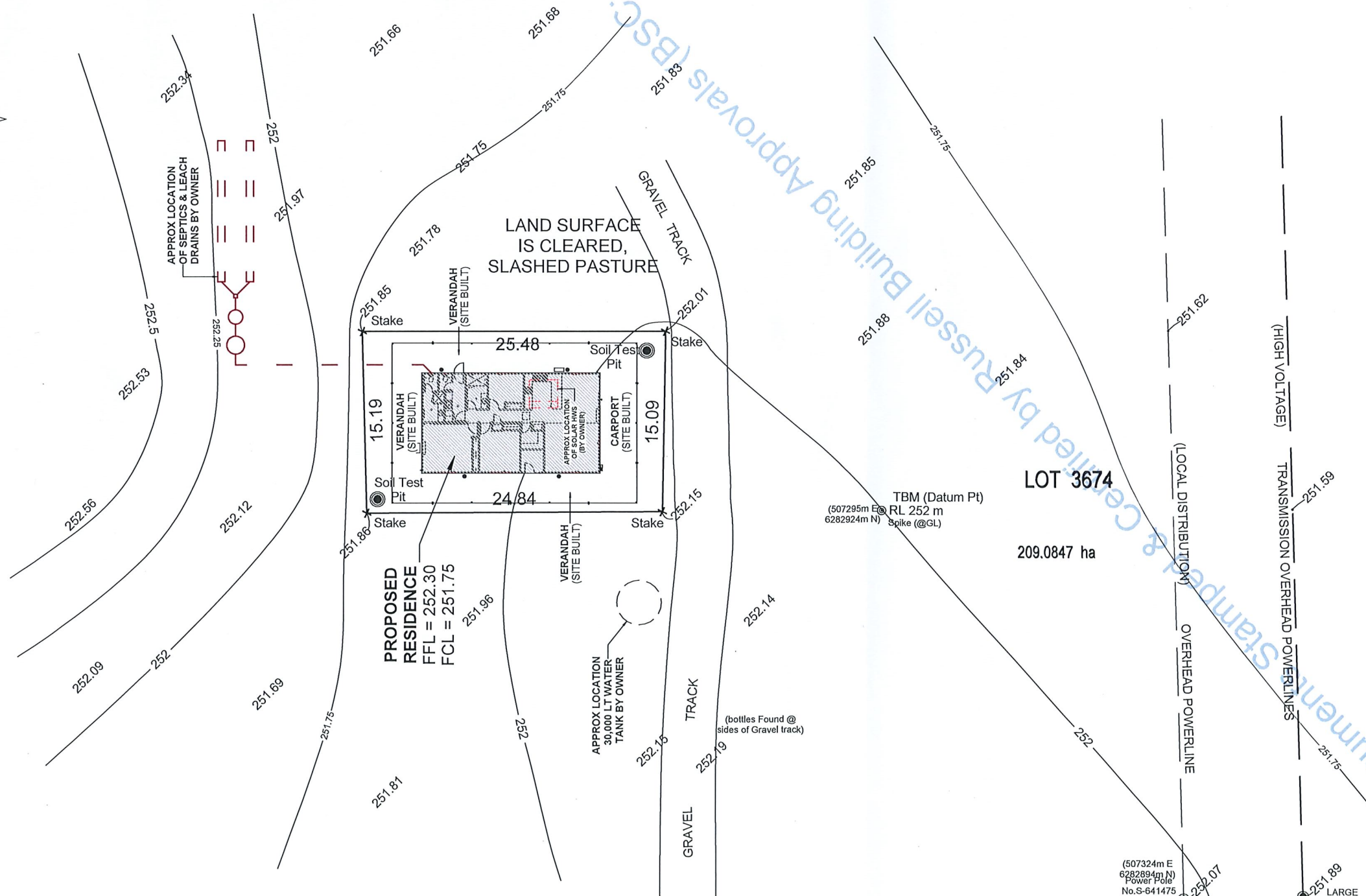




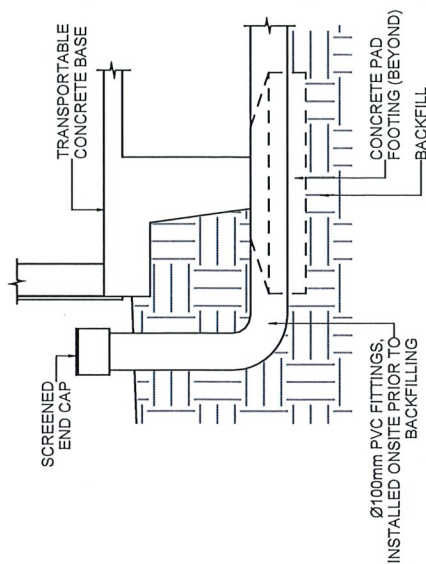
**FFL = FINISHED FLOOR LEVEL**  
**FCL = FINISHED COMPACT LEVEL**  
**NGL = NATURAL GROUND LEVEL**



2 LOCATION PLAN  
A101 N.T.S



**NOTE:**  
SUB-FLOOR VENT TO HAVE A 2m RADIUS  
EXCLUSION ZONE FROM CENTER OF HOOD  
& GAS REG LOCATION



SV SUB FLOOR VENTILATION

A101 1:20

Rev	Description	Date
0	IFC	19/12/22

CLIENT:	BIELBY
ADDRESS:	LOT 3674 ALBANY HIGHWAY WOODANILLING WA
HOUSE TYPE:	JASPER MODIFIED

JOB No.	22040
DATE:	19/12/2022 8:44:27 AM
DRAWN:	WI
CHECKED:	BT
REV:	SHEET
SCALE:	0
As indicated	
A101	



**SHIRE OF WOODANILLING  
STATEMENT OF PAYMENTS  
FOR THE PERIOD 28 FEBRUARY 2023**

Transaction ID	Date	Name	Description	Amount
<b>Municipal Account</b>				
<b>EFT Payments</b>				
EFT6559	10/02/2023	Sheridan's	Staff name badge- Customer Service Officer & Executive Manger Infrastructure	-70.29
EFT6560	10/02/2023	Hall Electrical & Data Services	Installation of power and data in the Depot Office with an Air Conditioner service and clean	-897.69
EFT6561	10/02/2023	Frontline Fire & Rescue	5 x 3M Aura Particulate Respirator- box of 20, 25 x bolle backdraft fire goggles	-1166.00
EFT6562	10/02/2023	Southern Stone & Wood	Completion of payment for Kenmare Hall Roof Replacement	-8186.75
EFT6563	10/02/2023	Geoff John Williamson T/A Katanning Districts Carpet Care	Weekly Cleaning- Pavilion 25/1/2023 Shire Office & Town Hall Chairs - 29/1/2023	-997.50
EFT6564	10/02/2023	Kojonup BMC Embroidery	50% payment on 14 x Polo Shirts with logo (Female), 5 x Polo Shirts with logo (Male) and 3 x Outdoor Jackets with logo	-379.50
EFT6565	10/02/2023	BGL Solutions	Mow Oval and small lawns at Recreation Centre Oval- 3rd & 25th of January 2023	-924.00
EFT6566	10/02/2023	Kellie Bartley	Reimbursement for Olympus Voice Recorder and	-114.00
EFT6567	10/02/2023	Hunter Mechanical Services Pty Ltd	Replace brake shoes, drums, seals and 2 x rocker bushes, repack wheel bearings- WO 1683 Replace brake drum, shoes, seals and missing grease nipples, repack wheel bearings- WO 1682 Grader trans fault, swap D solenoid for forward solenoid- WO 005 Vehicle service, replace fan belt tensioner- WO 010 Vehicle Service- WO 005 Clean out cooler package- WO 027	-11117.13
EFT6568	10/02/2023	APPS Plumbing and Gas Wagin	Emergency repairs to town standpipe, repairs and replaced broken disabled pan to ladies toilet at Centenary Park	-2416.70
EFT6569	10/02/2023	Susan Carol Soanes	Refund of Building Services Levy- Lot 135 McDonald Road, Building Permit Applicaiton cancelled	-68.50
EFT6570	10/02/2023	Gnowangerup Auto Electrics	Fit & wire up FLIR camera & in truck charger to Central Brigade Fire Truck- WO 018	-394.35
EFT6571	10/02/2023	Towards the Dreaming Funeral Services	Refund on Bond for Town Hall Hire and Equipment Hire- Funeral, Friday 27/1/2023	-320.00
EFT6572	10/02/2023	IGA Katanning	Catering for Australia Day Breakfast- January 2023	-1256.67
EFT6573	10/02/2023	ATO	Dec 2022 BAS	-18701.00
EFT6574	10/02/2023	Synergy	Streetlights- 25/12/2022 to 24/1/2023	-1011.08
EFT6575	10/02/2023	Great Southern Fuel Supplies	Bulk Diesel- 4500 litres @ \$1.78703 per litre (ex GST)	-11047.92
EFT6576	10/02/2023	PCS	Acer Laptop Computer & Mircosoft Project software- Executive Manager Infrastructure	-4530.00
EFT6577	10/02/2023	Albany Best Office Systems	Photocopier Count- 20/12/2022 to 20/1/2023	-468.82
EFT6578	10/02/2023	Staff Christmas Club	Payroll deductions	-810.00
EFT6579	10/02/2023	Officeworks	2 x Matrix High Back Heavy Duty Ergonomic Chair- Black	-811.49
EFT6580	24/02/2023	Hall Electrical & Data Services	Supply and replace plug top for sump pump at Recreation Centre	-127.60
EFT6581	24/02/2023	Nicole Stewart	Rates refund for assessment A550 LOT 169 PROSSER ROAD WOODANILLING WA 6316	-4.42
EFT6582	24/02/2023	Corsign WA Pty Ltd	Rural Street Address Plate 240mm x 150mm Heritage Green with 75cm high numbers both sides with 2 x holes- 1917 & 18686	-62.70



**SHIRE OF WOODANILLING  
STATEMENT OF PAYMENTS  
FOR THE PERIOD 28 FEBRUARY 2023**

**ATTACHMENT 13.1.1**

EFT6583	24/02/2023	IPEC PTY LTD	Freight- Corsign Rural Number Plates- 1917 & 18686	-31.38
EFT6584	24/02/2023	Geoff John Williamson T/A Katanning Districts Carpet Care	Weekly Cleaning Pavilion- 8/2/2023 Shire Office- 12/2/2023	-630.00
EFT6585	24/02/2023	The Wagin District Farmers Co-operative	1 x 48 pack Sorbert Toilet Paper- Biodegradable (Lake Q)	-36.60
EFT6586	24/02/2023	Stephen Jefferies	Refund- Town Planning Application Fee- A227	-147.00
EFT6587	24/02/2023	Nutrien Ag Solutions-Katanning	2 x StormWater Pipes for Onslow Road, 1 x StormWater Pipe for Burt Road	-1419.00
EFT6588	24/02/2023	ATO	January 2023 BAS	-8803.00
EFT6589	24/02/2023	Beaurepaires Wagin	2 X Trac Grader Tyres (14.00-24 12pr TL) including tube and fitting	-2957.75
EFT6590	24/02/2023	Kleenheat Gas	3 X 45KG Cylinder Gas Bottles- Yearly Facility Fee, 2 x Shire Building and 1 x Town Hall	-140.25
EFT6591	24/02/2023	Lotex Filter Cleaning Service	Air Filter Cleaning- January 2023	-110.73
EFT6592	24/02/2023	PCS	Laptop licence for EMI, Set up 2 new user on copier, Set up exclusive folder, General scans not working on copier, created new folder and fixed, changed whsrep username to lh, reset password laptop, changed Leading Hand permissions to have same as Works Coordinator login	-552.50
EFT6593	24/02/2023	Great Southern Toyota	240,000KM service- WO 0	-1129.69
EFT6594	24/02/2023	Great Southern Waste Disposal	Removal of household rubbish- 29/12/2022 to 26/1/2023 Recycling collection- 5th & 19th of January 2023	-3454.00
EFT6595	24/02/2023	Staff Christmas Club	Payroll deductions	-490.00
EFT6596	24/02/2023	Widespread Contracting	1000 cubic metres of dozer gravel- Newstead Road	-1760.00
EFT6597	24/02/2023	Officeworks	Washington Corner Workstation Black Walnut- Executive Manager Infrastructure	-961.95
<b>EFT Total Payments</b>				<b>-88,507.96</b>
<b>Cheque Payments</b>				
15371	24/02/2023	Petty Cash Recoup	Petty Cash Reimbursement- September 2022 to February 2023	-199.85
<b>Total Cheque Payments</b>				<b>-199.85</b>
<b>Direct Debit Payments</b>				
DD4727.1	01/02/2023	Aware Super	Payroll deductions	-1276.69
DD4727.2	01/02/2023	The Trustee for the Millsy Superannuation Fund	Superannuation contributions	-96.40
DD4727.3	01/02/2023	Hesta	Superannuation contributions	-380.77
DD4727.4	01/02/2023	QSuper - Payclear	Superannuation contributions	-231.90
DD4727.5	01/02/2023	Unisuper	Superannuation contributions	-205.67
DD4727.6	01/02/2023	Colonial Select Personnel Super	Superannuation contributions	-132.53
DD4727.7	01/02/2023	REST	Superannuation contributions	-206.67
DD4727.8	01/02/2023	The Trustee for AustralianSuper	Superannuation contributions	-83.97
DD4727.9	01/02/2023	OnePath Custodians	Superannuation contributions	-97.85
DD4736.1	21/02/2023	Viva Energy Australia Pty Ltd	Shell Fuel Card Purchases- January 2023 WO 0	-522.69
DD4751.1	08/02/2023	Aware Super	Payroll deductions	-1228.12
DD4751.2	08/02/2023	MLC Super Fund	Superannuation contributions	-242.31
DD4751.3	08/02/2023	Hesta	Superannuation contributions	-380.77
DD4751.4	08/02/2023	QSuper - Payclear	Superannuation contributions	-231.90
DD4751.5	08/02/2023	Unisuper	Superannuation contributions	-205.67



**SHIRE OF WOODANILLING  
STATEMENT OF PAYMENTS  
FOR THE PERIOD 28 FEBRUARY 2023**

**ATTACHMENT 13.1.1**

DD4751.6	08/02/2023	Colonial Select Personnel Super	Superannuation contributions	-132.53
DD4751.7	08/02/2023	REST	Superannuation contributions	-206.67
DD4751.8	08/02/2023	The Trustee for AustralianSuper	Superannuation contributions	-155.51
DD4751.9	08/02/2023	OnePath Custodians	Superannuation contributions	-150.94
DD4755.1	15/02/2023	Aware Super	Payroll deductions	-1146.94
DD4755.2	15/02/2023	The Trustee for the Millsy Superannuation Fund	Superannuation contributions	-96.40
DD4755.3	15/02/2023	MLC Super Fund	Superannuation contributions	-242.31
DD4755.4	15/02/2023	Hesta	Superannuation contributions	-380.77
DD4755.5	15/02/2023	QSuper - Payclear	Superannuation contributions	-231.90
DD4755.6	15/02/2023	Unisuper	Superannuation contributions	-205.67
DD4755.7	15/02/2023	Colonial Select Personnel Super	Superannuation contributions	-132.53
DD4755.8	15/02/2023	REST	Superannuation contributions	-206.67
DD4755.9	15/02/2023	The Trustee for AustralianSuper	Superannuation contributions	-20.42
DD4764.1	13/02/2023	Telstra Limited	Mobile Distribution- 25/1/2023 to 24/2/2023	-236.96
DD4770.1	22/02/2023	Aware Super	Payroll deductions	-1255.58
DD4770.2	22/02/2023	MLC Super Fund	Superannuation contributions	-242.31
DD4770.3	22/02/2023	Hesta	Superannuation contributions	-380.77
DD4770.4	22/02/2023	QSuper - Payclear	Superannuation contributions	-231.90
DD4770.5	22/02/2023	Unisuper	Superannuation contributions	-205.67
DD4770.6	22/02/2023	Colonial Select Personnel Super	Superannuation contributions	-132.53
DD4770.7	22/02/2023	REST	Superannuation contributions	-206.67
DD4770.8	22/02/2023	The Trustee for AustralianSuper	Superannuation contributions	-35.01
DD4770.9	22/02/2023	OnePath Custodians	Superannuation contributions	-139.11
DD4776.1	15/02/2023	3E Advantage Pty Limited	Ricoh IMC3500 MFP Photocopier Rental- February 2023	-165.00
DD4776.2	28/02/2023	ClickSuper	Transaction & Facility Fee- January 2023	-23.54
DD4782.1	20/02/2023	SkyMesh	Internet contract- 20/2/2023 to 19/3/2023	-210.00
DD4795.1	23/02/2023	NAB - Credit Card	February 2023 Purchases	-2167.99
DD4727.10	01/02/2023	CBUS Superannuation	Superannuation contributions	-24.35
DD4751.10	08/02/2023	The Trustee for the Millsy Superannuation Fund	Superannuation contributions	-72.30
DD4755.10	15/02/2023	OnePath Custodians	Superannuation contributions	-142.07
DD4755.11	15/02/2023	CBUS Superannuation	Superannuation contributions	-15.22
DD4770.10	22/02/2023	The Trustee for the Millsy Superannuation Fund	Superannuation contributions	-96.40

<b>Total Direct Debit Payments</b>	<b>-14,816.55</b>
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Municipal Account List of Payments Total	<b>-103,524.36</b>
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Credit Card Details	Description	
01/02/2023	Brayco	1 x Cabinet 1200 x 610mm 2 Drawers- Volunteer Bushfire Brigade
02/02/2023	Woolworths	Council Refreshments, Dishwashing tablets for Shire Office
02/02/2023	Adobe Acrobat Pro	Adobe Pro Subscription- 31/1/2023 to 27/2/2023
03/02/2023	JB Quality Meats	Staff Farewell BBQ- Vern Waters
10/02/2023	Adobe Acrobat Pro	Adobe Pro Additional License- 8/2/2023 to 27/2/2023
13/02/2023	Department of Local Government, Sports & Cultural Industries	Copy of Liquor License- Planning Application
13/02/2023	Department of Local Government, Sports & Cultural Industries	Copy of Liquor Plan- Planning Application



**SHIRE OF WOODANILLING  
STATEMENT OF PAYMENTS  
FOR THE PERIOD 28 FEBRUARY 2023**

**ATTACHMENT 13.1.1**

15/02/2023	Zoom	Monthly Fee- 14/2/2023 to 13/3/2023	-20.99
15/02/2023	Message Media	Bushfire and SMS Messaging Service 1/1/2023 to 31/1/2023	-306.48
15/02/5023	NAB Transaction Fee	NAB Transaction Fee	-0.63

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**GRAND TOTAL****-2167.99****CERTIFICATE OF Chief Executive Officer**

This schedule of accounts to be passed for payment, covering vouchers as above which was submitted to each member of Council has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to the prices, computations, and costings and the amounts shown are due for payment.

Signed by



Kellie Bartley  
Chief Executive Officer



**ATTACHMENT 13.2.1****MONTHLY FINANCIAL REPORT****For the period ending 28 February 2023*****LOCAL GOVERNMENT ACT 1995******LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*****TABLE OF CONTENTS**

Statement of Financial Activity by Nature or Type	5
Basis of Preparation	6
Note 1 Statement of Financial Activity Information	6
Note 2 Cash and Financial Assets	7
Note 3 Receivables	8
Note 4 Other Current Assets	9
Note 5 Payables	10
Note 6 Disposal of Assets	11
Note 7 Capital Acquisitions	12
Note 8 Reserve Accounts	14
Note 9 Other Current Liabilities	15
Note 10 Operating grants and contributions	16
Note 11 Non Operating grants and contributions	17
Note 12 Budget Amendments	18
Note 13 Explanation of Material Variances	19

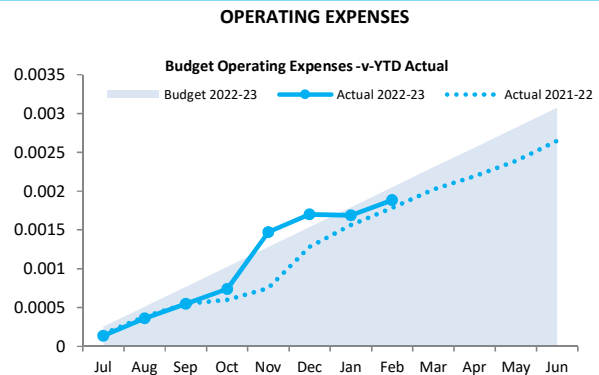
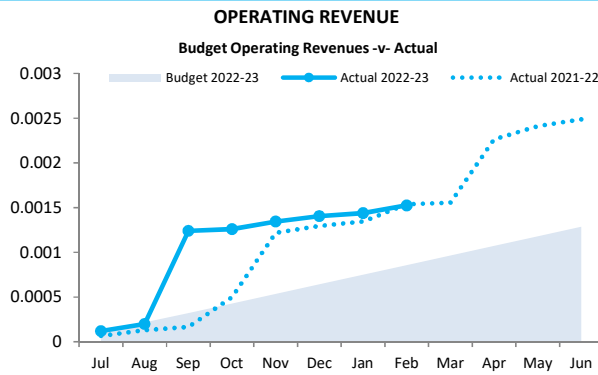


**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2023**

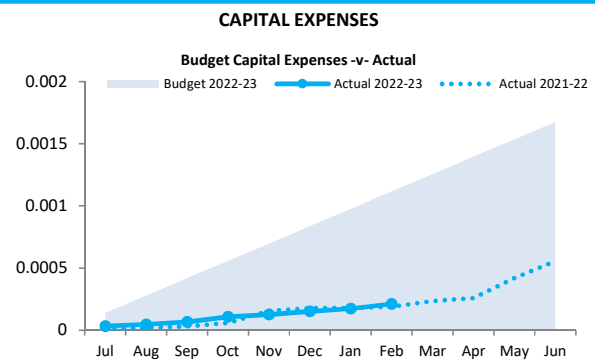
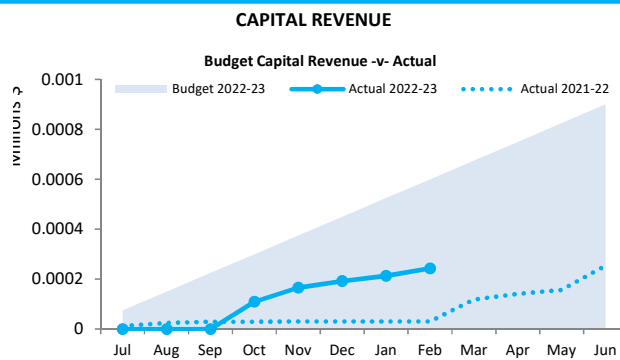
**ATTACHMENT 13.2.1**

## SUMMARY INFORMATION - GRAPHS

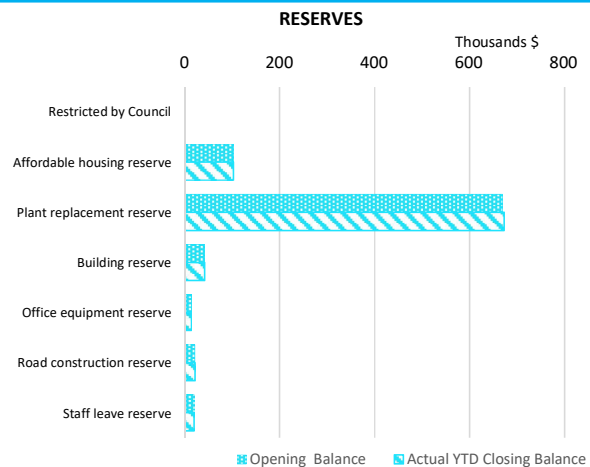
## OPERATING ACTIVITIES



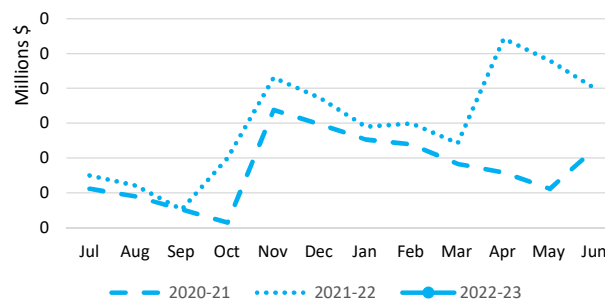
## INVESTING ACTIVITIES



## FINANCING ACTIVITIES



## Closing funding surplus / (deficit)



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



**ATTACHMENT 13.2.1****KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 28 FEBRUARY 2023****REVENUE****RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**PROFIT ON ASSET DISPOSAL**

Excess of assets received over the net book value for assets on their disposal.

**NATURE OR TYPE DESCRIPTIONS****EXPENSES****EMPLOYEE COSTS**

All costs associated 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, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Shortfall between the value of assets received over the net book value for assets on their disposal.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets. Excluding Land.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**ATTACHMENT 13.2.1**

	Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Var.
	Note	(a)	(b)	(c)	(c) - (b)	
<b>Opening funding surplus / (deficit)</b>	1(c)	\$ 790,605	\$ 790,605	\$ 761,761	\$ (28,844)	
<b>Revenue from operating activities</b>						
Rates		885,998	590,656	886,841	296,185	▲
Operating grants, subsidies and contributions	10	829,406	320,312	411,170	90,858	▲
Fees and charges		178,994	119,320	213,696	94,376	▲
Interest earnings		4,010	2,680	11,600	8,920	
Other revenue		950	632	2,617	1,985	
Profit on disposal of assets	6	143,500	95,664	0	(95,664)	▼
		<b>2,042,858</b>	<b>1,129,264</b>	<b>1,525,924</b>	<b>396,660</b>	
<b>Expenditure from operating activities</b>						
Employee costs		(1,061,377)	(488,688)	(650,017)	(161,329)	▼
Materials and contracts		(811,579)	(761,712)	(405,292)	356,420	▲
Utility charges		(94,339)	(62,912)	(48,586)	14,326	▲
Depreciation on non-current assets		(907,076)	(604,752)	(521,436)	83,316	▲
Interest expenses		0	0	0	0	
Insurance expenses		(109,258)	(72,848)	(109,490)	(36,642)	▼
Other expenditure		(79,799)	(53,200)	(149,975)	(96,775)	▼
Loss on disposal of assets	6	0	0	0	0	
		<b>(3,063,428)</b>	<b>(2,044,112)</b>	<b>(1,884,796)</b>	<b>159,316</b>	
Non-cash amounts excluded from operating activities	1(a)	767,876	509,088	521,428	12,340	
<b>Amount attributable to operating activities</b>		<b>(252,694)</b>	<b>(405,760)</b>	<b>162,556</b>	<b>568,316</b>	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	11	899,695	599,792	243,806	(355,986)	▼
Proceeds from disposal of assets	6	143,500	143,500	0	(143,500)	▼
Payments for property, plant and equipment and infrastructure	7	(1,741,245)	(1,131,699)	(212,834)	918,865	▲
		<b>(698,050)</b>	<b>(388,407)</b>	<b>30,972</b>	<b>419,379</b>	
<b>Financing Activities</b>						
Transfer from reserves	8	461,000	461,000	0	(461,000)	▼
Transfer to reserves	8	(300,860)	(300,860)	(4,169)	296,691	▲
<b>Amount attributable to financing activities</b>		<b>160,140</b>	<b>160,140</b>	<b>(4,169)</b>	<b>(164,309)</b>	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>156,578</b>	<b>951,118</b>	<b>794,540</b>	<b>▲</b>

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 13 for an explanation of the reasons for the variance.

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



## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 28 FEBRUARY 2023

## ATTACHMENT 13.2.1

## BASIS OF PREPARATION

### BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

#### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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

### SIGNIFICANT ACCOUNTING POLICIES

#### CRITICAL ACCOUNTING ESTIMATES

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

#### GOODS AND SERVICES TAX

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

#### ROUNDING OFF FIGURES

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

#### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 March 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**ATTACHMENT 13.2.1**

**NOTE 1**

**STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Non-cash items excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)	Forecast 30 June 2023 Closing
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$	
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	6	(143,500)	(95,664)	0	(47,836)
Movement in inventory (non-current)		4,300	0	0	4,300
Add: Depreciation on assets		907,076	604,752	521,428	823,752
<b>Total non-cash items excluded from operating activities</b>		<b>767,876</b>	<b>509,088</b>	<b>521,428</b>	<b>780,216</b>

**(b) Adjustments to net current assets in the Statement of Financial Activity**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Amended Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 28 February 2023
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	8	(869,086)	(869,086)	(873,255)
Add: Provisions employee related provisions	9	0	0	0
<b>Total adjustments to net current assets</b>		<b>(869,086)</b>	<b>(869,086)</b>	<b>(873,255)</b>

**(c) Net current assets used in the Statement of Financial Activity**

<b>Current assets</b>				
Cash and cash equivalents	2	1,865,278	1,865,194	2,196,344
Rates receivables	3	78,323	78,323	107,860
Receivables	3	17,487	4,752	7,392
Other current assets	4	28,371	28,371	28,371
<b>Less: Current liabilities</b>				
Payables	5	(119,702)	(111,861)	(122,353)
Contract liabilities	9	(92,837)	(79,407)	(238,716)
Provisions	9	(117,229)	(154,525)	(154,525)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(869,086)</b>	<b>(869,086)</b>	<b>(873,255)</b>
<b>Closing funding surplus / (deficit)</b>		<b>790,605</b>	<b>761,761</b>	<b>951,118</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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



**ATTACHMENT 13.2.1****OPERATING ACTIVITIES****NOTE 2****CASH AND FINANCIAL ASSETS****NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at bank - Municipal	Cash and cash equivalents	1,317,640		1,317,640		NAB	0.00%	NA
Petty Cash & Floats	Cash and cash equivalents	450		450		Cash	0.00%	NA
Cash at investment Reserve	Cash and cash equivalents	0	873,254	873,254		NAB	0.95%	NA
Trust bank account	Cash and cash equivalents			5,000	5,000	NAB	0.00%	NA
<b>Total</b>		<b>1,318,090</b>	<b>873,254</b>	<b>2,191,344</b>	<b>5,000</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,318,090	873,254	2,191,344	5,000			
		<b>1,318,090</b>	<b>873,254</b>	<b>2,191,344</b>	<b>5,000</b>			

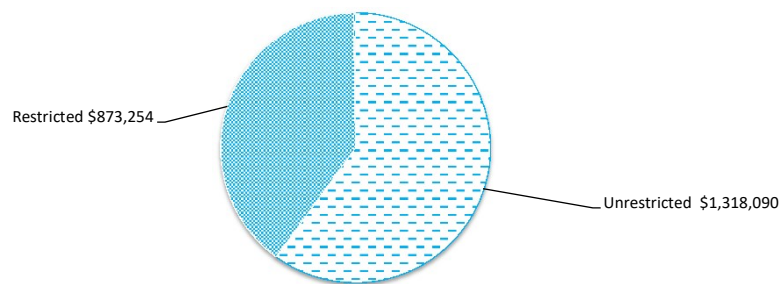
**KEY INFORMATION**

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.

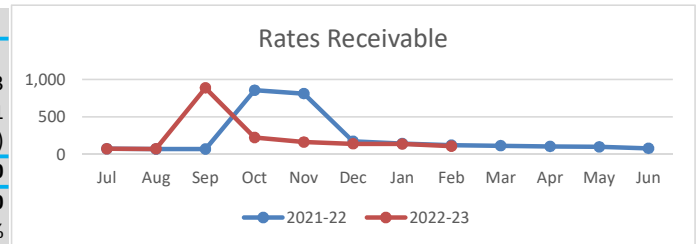


# ATTACHMENT 13.2.1 OPERATING ACTIVITIES

## NOTE 3 RECEIVABLES

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 28 FEBRUARY 2023

Rates receivable	30 June 2022	28 Feb 2023
	\$	\$
Opening arrears previous years	66,228	78,323
Levied this year	6,948,262	886,841
Less - collections to date	(6,936,167)	(857,304)
Gross rates collectable	<b>78,323</b>	<b>107,860</b>
Net rates collectable	<b>78,323</b>	<b>107,860</b>
% Collected	98.9%	88.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(673)	2,755	0	33	523	2,638
Percentage	(25.5%)	104.4%	0%	1.3%	19.8%	
Balance per trial balance						
GST receivable						4,754
<b>Total receivables general outstanding</b>						<b>7,392</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

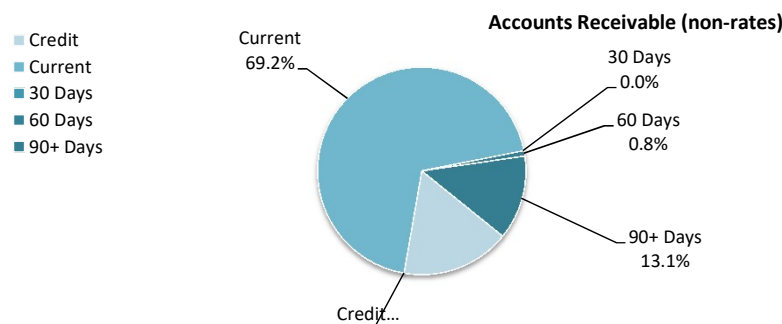
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

#### Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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





**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**ATTACHMENT 13.2.1**  
**OPERATING ACTIVITIES**  
**NOTE 4**  
**OTHER CURRENT ASSETS**

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 28 February 2023
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel and Materials	28,371	0	0	28,371
<b>Total other current assets</b>	<b>28,371</b>	<b>0</b>	<b>0</b>	<b>28,371</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Inventory**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

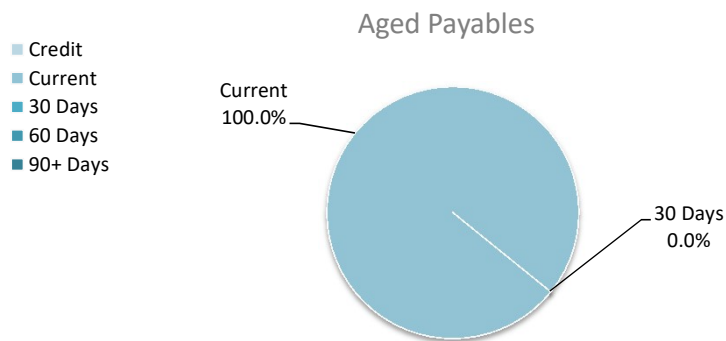
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**ATTACHMENT 13.2.1  
OPERATING ACTIVITIES  
NOTE 5  
PAYABLES**

<b>Payables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	\$	\$	\$	\$	\$	\$
Payables - general	0	41,461	0	0	0	41,461
Percentage	0%	100%	0%	0%	0%	
<b>Balance per trial balance</b>						
Accrued salaries and wages						3,890
GST payable						112
Payroll creditors						17,255
Accrued expenses						15,287
Bond liability - ex Trust						44,348
<b>Total payables general outstanding</b>						<b>122,353</b>
<b>Amounts shown above include GST (where applicable)</b>						

**KEY INFORMATION**

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

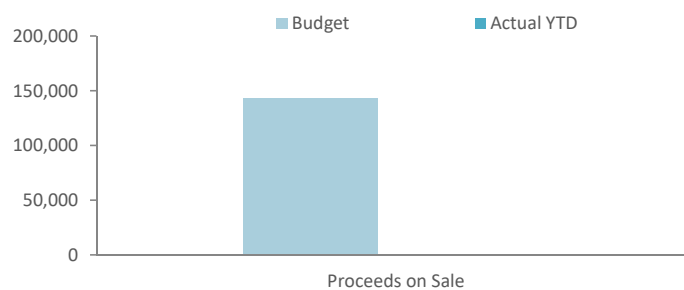




**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**ATTACHMENT 13.2.1  
OPERATING ACTIVITIES  
NOTE 6  
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Governance</b>								
	CEO vehicle		28,500	28,500	0	0	0	0	0
	<b>Transport</b>								
	Grader and Roller		115,000	115,000	0	0	0	0	0
		<b>0</b>	<b>143,500</b>	<b>143,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**ATTACHMENT 13.2.1**  
**INVESTING ACTIVITIES**  
**NOTE 7**  
**CAPITAL ACQUISITIONS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2023**

Capital acquisitions	Amended		YTD Actual	Forecast 30 June Closing	YTD Actual Variance
	Budget	YTD Budget			
	\$	\$	\$		\$
Land and buildings	117,650	67,182	17,948	68,416	(49,234)
Furniture and equipment	17,400	8,600	0	8,800	(8,600)
Plant and equipment	598,500	399,000	0	199,500	(399,000)
Infrastructure - roads	755,159	503,440	194,886	446,605	(308,554)
Infrastructure - other	252,536	153,477	0	99,059	(153,477)
<b>Payments for Capital Acquisitions</b>	<b>1,741,245</b>	<b>1,131,699</b>	<b>212,834</b>	<b>822,380</b>	<b>(918,865)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$	\$	\$		\$
Capital grants and contributions	899,695	599,792	243,806	543,709	(355,986)
Borrowings	0	0	0	0	0
Other (disposals & C/Fwd)	143,500	143,500	0	0	(143,500)
Cash backed reserves					
Affordable housing reserve	(6,000)	0	0	(6,000)	0
Plant replacement reserve	(455,000)	0	0	(455,000)	0
Building reserve	0	0	0	0	0
Office equipment reserve	0	0	0	0	0
Road construction reserve	0	0	0	0	0
Staff leave reserve	0	0	0	0	0
Reserves cash backed - [describe]	0	0	0	0	0
Contribution - operations	1,159,050	388,407	(30,972)	739,671	(419,379)
<b>Capital funding total</b>	<b>1,741,245</b>	<b>1,131,699</b>	<b>212,834</b>	<b>822,380</b>	<b>(918,865)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

**Initial recognition and measurement for assets held at cost**

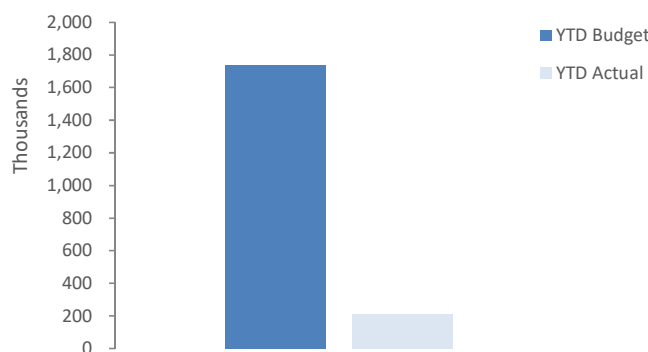
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between**

**mandatory revaluation dates for assets held at fair value**

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

**Payments for Capital Acquisitions**





**ATTACHMENT 13.2.1****INVESTING ACTIVITIES****NOTE 7****CAPITAL ACQUISITIONS (CONTINUED)****NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023****Capital expenditure total****Level of completion indicators**

0%  
20%  
40%  
60%  
80%  
100%  
Over 100%

Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

		Amended		YTD Actual	Variance (Under)/Over
Job	Job Description	Budget	YTD Budget		
		\$	\$	\$	\$
<b>Land and Buildings</b>					
84410	Wattleville - Stage 2 Well Aged Housing	6,000	4,000	3,063	(937)
LRC11	Railway Station Precinct Upgrades	45,000	18,750	0	(18,750)
91300	Improvements - 3347 Robinson Road	10,000	6,664	0	(6,664)
111310	Improvements - Toilet Block and Lake Signage	16,000	10,664	0	(10,664)
110300	Improvements - Kenmare Hall and Mens Shed Roof	40,650	27,104	14,885	(12,219)
<b>Furniture and Equipment</b>					
41300	Chamber Chairs & Airconditioner	5,400	3,600	0	(3,600)
053300	CCTV and Street Lightings	12,000	5,000	0	(5,000)
<b>Plant and Equipment</b>					
42300	CEO Vehicle	58,500	39,000	0	(39,000)
123300	New Grader & Roller	540,000	360,000	0	(360,000)
<b>Infrastructure Other</b>					
121370	Footpaths	50,000	33,336	0	(33,336)
102300	Drainage	143,000	95,336	0	(95,336)
LRC320	Walking Trails LRCI	25,536	10,640	0	(10,640)
LRC12	Heritage Trails LCRI	9,000	3,750	0	(3,750)
LRC322	Basketball 1/2 Court	25,000	10,415	0	(10,415)
<b>Roads</b>					
121310	RRG Project Construction	220,000	146,664	0	(146,664)
121320	R2R Construction	196,687	131,128	45,980	(85,148)
121340	LRCIP Roads	338,472	225,648	148,906	(76,742)
		<b>1,741,245</b>	<b>1,131,699</b>	<b>212,834</b>	<b>(918,865)</b>

**ATTACHMENT 13.2.1****OPERATING ACTIVITIES****NOTE 8****RESERVE ACCOUNTS****NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023****Reserve accounts**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Affordable housing reserve	102,311	102	491	0		(6,000)		96,413	102,802
Plant replacement reserve	669,024	660	3,209	250,000		(455,000)		464,684	672,233
Building reserve	42,092	42	202	25,000		0		67,134	42,294
Office equipment reserve	14,031	14	67	0		0		14,045	14,098
Road construction reserve	21,628	22	104	0		0		21,650	21,732
Staff leave reserve	20,000	20	96	25,000		0		45,020	20,096
	<b>869,086</b>	<b>860</b>	<b>4,169</b>	<b>300,000</b>	<b>0</b>	<b>(461,000)</b>	<b>0</b>	<b>708,946</b>	<b>873,255</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**ATTACHMENT 13.2.1  
OPERATING ACTIVITIES  
NOTE 9  
OTHER CURRENT LIABILITIES**

		Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	Note	1 July 2022				28 February 2023
		\$		\$	\$	\$
<b>Other liabilities</b>						
- Contract liabilities		79,407	0	350,256	(190,947)	238,716
<b>Total other liabilities</b>		79,407	0	350,256	(190,947)	238,716
<b>Employee Related Provisions</b>						
Annual leave		88,192	0	0	0	88,192
Long service leave		66,333	0	0	0	66,333
<b>Total Employee Related Provisions</b>		154,525	0	0	0	154,525
<b>Total other current assets</b>		<b>233,932</b>	<b>0</b>	<b>350,256</b>	<b>(190,947)</b>	<b>393,241</b>
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10

**KEY INFORMATION**

**Provisions**

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

**Employee Related Provisions**

**Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.



## ATTACHMENT 13.2.1

## NOTE 10

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

## OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue				
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	Annual	YTD	Forecast 30
	1 July 2022	Liability	Liability	28 Feb 2023	Liability	Budget	Budget	Budget	Revenue	June
	\$	\$	(As revenue)	\$	\$	Revenue	\$	\$	Actual	Closing
<b>Operating grants and subsidies</b>										
<b>General purpose funding</b>										
Financial assistance grant - general	0	0	0	0	0	400,000	100,916	400,000	151,373	450,457
Financial assistance grant - roads	0	0	0	0	0	200,000	37,316	200,000	55,976	218,660
<b>Law, order, public safety</b>										
MAF Projects				0		8,500	52,464	78,699	32,850	(11,115)
ESL Grant				0		27,891	18,592	27,891	28,538	37,837
<b>Transport</b>										
RRG Direct Funding Grant	0			0	0	87,416	87,416	87,416	89,297	89,297
	0	0	0	0	0	723,807	296,704	794,006	358,034	785,137
<b>Operating contributions</b>										
<b>General purpose funding</b>										
Ex-Gratia Rates Received						1,916	1,280	1,916	0	636
Legal costs recoverable	0	0	0	0	0	200	136	200	0	64
<b>Education and welfare</b>										
Income related to Well Aged Housing				0		10,000	5,680	10,000	43,101	47,421
Seniors Week grants				0		0	0	0	600	600
<b>Housing</b>										
Staff housing reimbursements	0	0	0	0	0	1,700	840	1,700	627	1,487
Income 13 Cardigan Street	0	0	0	0	0	0	0	0	820	820
<b>Other property and services</b>										
Workers Comp Reimbursements	0	0	0	0	0	5,000	3,336	5,000	0	1,664
Diesel fuel rebates	0	0	0	0	0	18,500	12,336	18,500	7,987	14,151
	0	0	0	0	0	37,316	23,608	37,316	53,137	66,845
<b>TOTALS</b>	0	0	0	0	0	761,123	320,312	831,322	411,170	851,981

**ATTACHMENT 13.2.1****NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023****NOTE 11  
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue				
Provider	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 28 Feb 2023	Amended Budget Revenue	YTD Budget	Annual Budget	YTD Revenue Actual	Forecast 30 June Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>									
<b>General purpose funding</b>									
LRCIP	20,739	350,256	(113,436)	257,559	515,008	343,336	515,008	100,402	272,074
<b>Law, order, public safety</b>									
Fire prevention Grants	0	0	0	0	0	0	0	9,044	9,044
<b>Community amenities</b>									
DWER Grants	0	0	0	0	100,000	66,664	100,000	9,998	43,334
<b>Transport</b>									
Grant - RRG Specific	58,667	0	0	58,667	88,000	58,664	88,000	16,883	46,219
Grant - R2R		0	0	0	196,687	131,128	196,687	62,935	128,494
Grant - LRCIP		0	0	0	0	0	0	44,545	44,545
	<b>79,406</b>	<b>350,256</b>	<b>(113,436)</b>	<b>316,226</b>	<b>899,695</b>	<b>599,792</b>	<b>899,695</b>	<b>243,806</b>	<b>543,709</b>
<b>TOTALS</b>	<b>79,406</b>	<b>350,256</b>	<b>(113,436)</b>	<b>316,226</b>	<b>899,695</b>	<b>599,792</b>	<b>899,695</b>	<b>243,806</b>	<b>543,709</b>

**ATTACHMENT 13.2.1****NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023****NOTE 12  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Adopted Budget Running Balance
				\$	\$	\$	\$
<b>Budget adoption</b>							790,605
			Opening Surplus(Deficit)				790,605
051030	Townsite Fire Management Plan	OCM111/10/2022	Operating Expenses			(70,199)	720,406
051200	Income relating to MAF projects	OCM111/10/2022	Operating Revenue		70,199		790,605
135010	ES Expenses relating to Standpipes	OCM112/10/2022	Operating Expenses			(7,500)	783,105
144030	OPS Part & Repairs	OCM112/10/2022	Operating Expenses		7,500		790,605
				<b>0</b>	<b>77,699</b>	<b>(77,699)</b>	<b>0</b>



**ATTACHMENT 13.2.1**

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 28 FEBRUARY 2023

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

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type			Explanation of variances	
	Var. \$	Var. %	Timing	Permanent
	\$	%		
<b>Revenue from operating activities</b>				
Operating grants, subsidies and contributions	90,858	28.37%	▲	Additional MAF Grant Income
Fees and charges	94,376	79.09%	▲	Higher fee revenue than YTD budget
<b>Expenditure from operating activities</b>				
Materials and contracts	356,420	46.79%	▲	Substantial contracts yet to commence.
Depreciation on non-current assets	83,316	13.78%	▲	Some Assets fully depreciated prior to 22/23
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(355,986)	(59.35%)	▼	Capital Works program in planning phase
Proceeds from disposal of assets	(143,500)	(100.00%)	▼	No Asset transactions as yet
Payments for property, plant and equipment and infrastructure	918,865	81.19%	▲	Capital Works program in planning phase
<b>Financing activities</b>				
Transfer from reserves	(461,000)	(100.00%)	▼	Transfers done at end of financial year or for asset transactions
Transfer to reserves	296,691	98.61%	▲	Transfers done at end of financial year or for asset transactions

**SHIRE OF WOODANILLING**  
**BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2023**

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

**TABLE OF CONTENTS**

Statement of Budget Review by Nature or Type	2
Statement of Budget Review by Program	3
Note 1    Basis of Preparation	4
Note 2    Summary Graphs - Budget Review	5
Note 3    Net Current Funding Position	6
Note 4    Predicted Variances	8
Note 5    Budget Amendments	13

**SHIRE OF WOODANILLING**  
**STATEMENT OF BUDGET REVIEW**  
**(NATURE OR TYPE)**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**ATTACHMENT 13.3.1**

Note	Budget v Actual		Predicted			
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
<b>OPERATING ACTIVITIES</b>	\$	\$	\$	\$	\$	
Net current assets at start of financial year surplus/(deficit)	790,605	761,761	(28,845)		761,760	▼
<b>Revenue from operating activities (excluding rates)</b>						
Specified area rates	0	0	0		0	
Operating grants, subsidies and contributions	829,406	412,465	74,618		904,024	▲
Fees and charges	178,994	213,696	(5,835)		173,159	▼
Service charges	0	0	0		0	
Interest earnings	4,010	11,600	0		4,010	
Other revenue	950	2,617	0		950	
Profit on asset disposals	143,500	0	0		143,500	
	1,156,860	640,378	68,783	0	1,225,643	
<b>Expenditure from operating activities</b>						
Employee costs	(1,061,378)	(650,017)	(53,000)		(1,114,378)	▲
Materials and contracts	(811,579)	(405,292)	(83,666)		(895,245)	▲
Utility charges	(94,339)	(48,586)	0		(94,339)	
Depreciation on non-current assets	(907,075)	(521,436)	0		(907,075)	
Interest expenses	0	0	0		0	
Insurance expenses	(109,258)	(109,490)	0		(109,258)	
Other expenditure	(79,799)	(149,975)	87,684		7,885	▼
Loss on asset disposals	0	0	0		0	
	(3,063,428)	(1,884,796)	(48,982)	0	(3,112,410)	
Non-cash amounts excluded from operating activities	767,875	521,428	0		767,875	
<b>Amount attributable to operating activities</b>	(348,088)	38,771	(9,044)	0	(357,132)	
<b>INVESTING ACTIVITIES</b>						
Non-operating grants, subsidies and contributions	899,695	243,806	9,044		908,739	▲
Purchase land held for resale	0	0	0		0	
Purchase investment property	0	0	0		0	
Purchase land and buildings	(117,650)	(17,948)	0		(117,650)	
Purchase plant and equipment	(598,500)	0	0		(598,500)	
Purchase furniture and equipment	(17,400)	0	0		(17,400)	
Purchase and construction of infrastructure-roads	(755,159)	(194,886)	0		(755,159)	
Purchase and construction of infrastructure-other	(252,536)	0	0		(252,536)	
Purchase of right of use assets	0	0	0		0	
Purchase of investments	0	0	0		0	
Proceeds from self supporting loans	0	0	0		0	
Proceeds from disposal of assets	143,500	0	0		143,500	
Proceeds from sale of investments	0	0	0		0	
	(698,050)	30,972	9,044	0	(689,006)	
Non-cash amounts excluded from investing activities	0	0	0		0	
<b>Amount attributable to investing activities</b>	(698,050)	30,972	9,044	0	(689,006)	
<b>FINANCING ACTIVITIES</b>						
Repayment of debentures	0		0		0	
Principal elements of finance lease payments	0		0		0	
Proceeds from new borrowings	0		0		0	
Proceeds from new leases liabilities	0		0		0	
Advances of self supporting loans	0		0		0	
Proceeds from advances	0		0		0	
Transfers to cash backed reserves (restricted assets)	(300,860)	(4,169)	0		(300,860)	
Transfers from cash backed reserves (restricted assets)	461,000	0	0		461,000	
<b>Amount attributable to financing activities</b>	160,140	(4,169)	0	0	160,140	
<b>Budget deficiency before general rates</b>	(885,998)	65,574	0	0	(885,998)	
<b>Estimated amount to be raised from general rates</b>	885,998	886,841			885,998	
<b>Closing funding surplus(deficit)</b>	3 (c) 0	952,415	0	0	0	



**SHIRE OF WOODANILLING**  
**STATEMENT OF BUDGET REVIEW**  
**(STATUTORY REPORTING PROGRAM)**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**ATTACHMENT 13.3.1**

	Budget v Actual		Predicted				
	Note	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	Material Variance
		\$	\$	\$	\$	\$	
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)		790,605	761,761	(28,845)	0	761,760	▼
Revenue from operating activities (excluding rates)							
Governance		550	11	0		550	
General purpose funding		805,135	221,345	4,000		809,135	▲
Law, order, public safety		51,240	65,833	74,618		125,858	▲
Health		900	1,262	0		900	
Education and welfare		66,139	81,601	0		66,139	
Housing		27,480	13,102	(10,000)		17,480	▼
Community amenities		27,000	49,447	15,165		42,165	▲
Recreation and culture		4,100	3,107	0		4,100	
Transport		94,916	178,663	0		94,916	
Economic services		34,150	15,932	0		34,150	
Other property and services		45,250	10,075	(15,000)		30,250	▼
		1,156,860	640,378	68,783	0	1,225,643	
Expenditure from operating activities							
Governance		(287,008)	(163,871)	(15,082)		(302,090)	▲
General purpose funding		(26,439)	(13,842)	0		(26,439)	
Law, order, public safety		(221,365)	(64,489)	(69,584)		(290,949)	▲
Health		(102,930)	(38,029)	25,684		(77,246)	▼
Education and welfare		(80,876)	(33,625)	0		(80,876)	
Housing		(55,811)	(31,519)	0		(55,811)	
Community amenities		(234,950)	(118,587)	0		(234,950)	
Recreation and culture		(277,557)	(162,746)	0		(277,557)	
Transport		(1,600,663)	(1,098,548)	(30,000)		(1,630,663)	▲
Economic services		(170,163)	(46,640)	32,500		(137,663)	▼
Other property and services		(5,666)	(112,900)	7,500		1,834	▼
		(3,063,428)	(1,884,796)	(48,982)	0	(3,112,410)	
Non-cash amounts excluded from operating activities		767,875	521,436			767,875	
Amount attributable to operating activities		(348,088)	38,779	(9,044)	0	(357,132)	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions		899,695	243,806	9,044	0	908,739	▼
Purchase land held for resale		0	0	0	0	0	
Purchase investment property		0	0	0	0	0	
Purchase land and buildings		(117,650)	(17,948)	0	0	(117,650)	
Purchase plant and equipment		(598,500)	0	0	0	(598,500)	
Purchase furniture and equipment		(17,400)	0	0	0	(17,400)	
Purchase and construction of infrastructure - roads		(755,159)	(194,886)	0	0	(755,159)	
Purchase and construction of infrastructure - other		(252,536)	0	0	0	(252,536)	
Purchase of right of use assets		0	0	0	0	0	
Purchase of investments		0	0	0	0	0	
Proceeds from self supporting loans		0	0	0	0	0	
Proceeds from disposal of assets		143,500	0	0	0	143,500	
Proceeds from sale of investments		0	0	0	0	0	
		(698,050)	30,972	9,044	0	(689,006)	
Non-cash amounts excluded from investing activities		0	0	0	0	0	
Amount attributable to investing activities		(698,050)	30,972	9,044	0	(689,006)	
FINANCING ACTIVITIES							
Repayment of borrowings		0	0	0	0	0	
Principal elements of finance lease payments		0	0	0	0	0	
Proceeds from new borrowings		0	0	0	0	0	
Proceeds from new leases liabilities		0	0	0	0	0	
Advances of self supporting loans		0	0	0	0	0	
Proceeds from advances		0	0	0	0	0	
Transfers to cash backed reserves (restricted assets)		(300,860)	(4,169)	0	0	(300,860)	
Transfers from cash backed reserves (restricted assets)		461,000	0	0	0	461,000	
Amount attributable to financing activities		160,140	(4,169)	0	0	160,140	
Budget deficiency before general rates		(885,998)	65,574	0	0	(885,998)	
Estimated amount to be raised from general rates		885,998	886,841	0	0	885,998	
Closing Funding Surplus(Deficit)	3 (c)	0	952,415	0	0	0	

1. BASIS OF PREPARATION

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the Shire of Woodanilling to measure any vested improvements at zero cost.

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire of Woodanilling controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**2022/2023 ACTUAL BALANCES**

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

**BUDGET COMPARATIVE FIGURES**

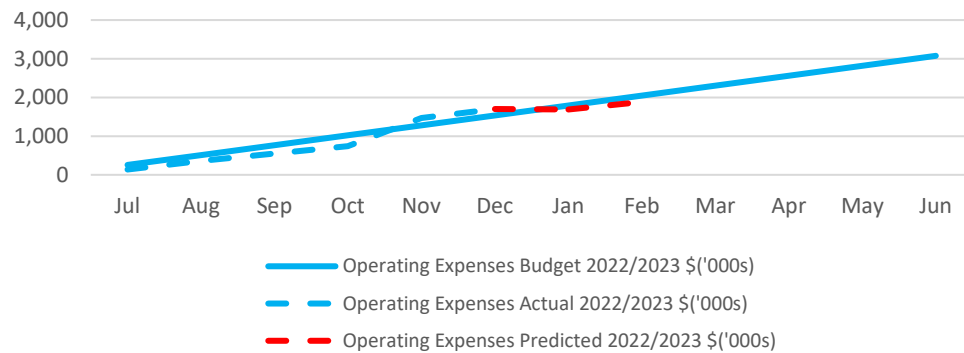
Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

**SHIRE OF WOODANILLING**  
**SUMMARY GRAPHS - BUDGET REVIEW**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2023**

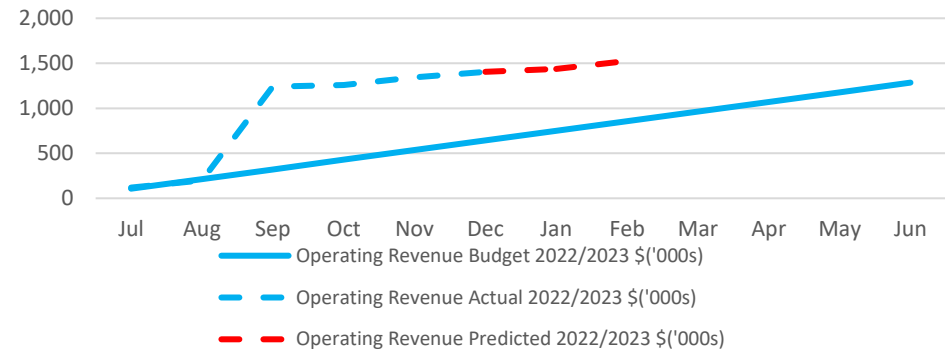
**ATTACHMENT 13.3.1**

**2. SUMMARY GRAPHS - BUDGET REVIEW**

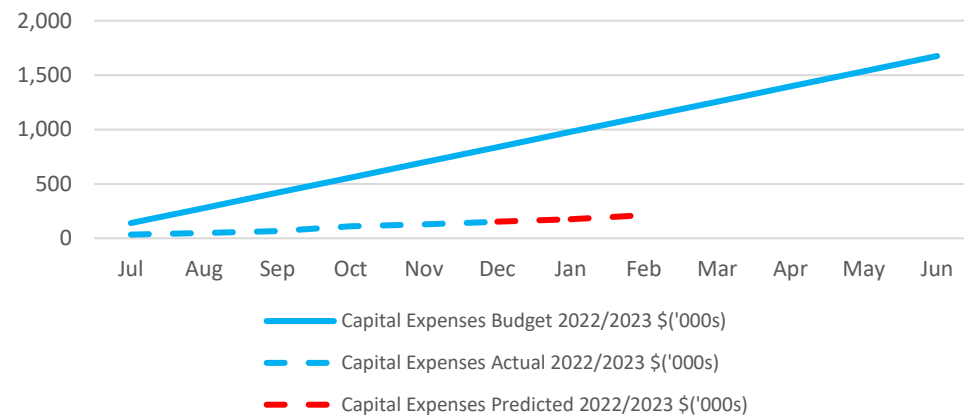
**Operating Expenses**



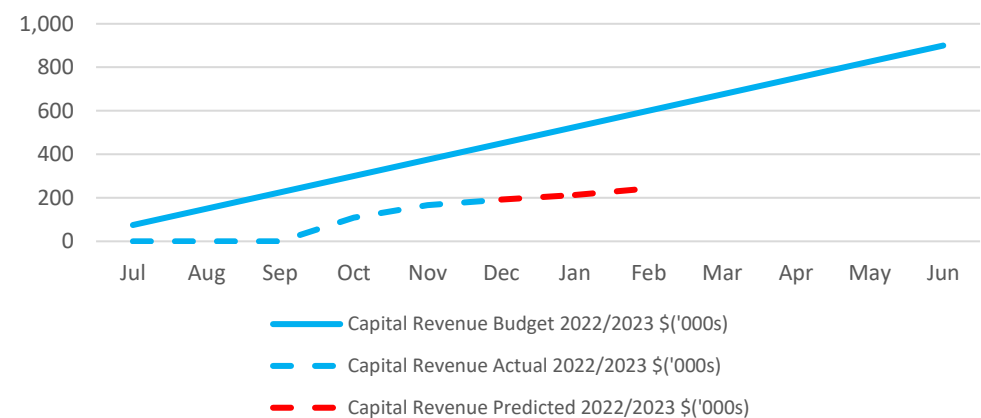
**Operating Revenue**



**Capital Expenditure**



**Capital Revenue**



This information is to be read in conjunction with the accompanying financial statements and notes.



SHIRE OF WOODANILLING  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

ATTACHMENT 13.3.1

3 NET CURRENT FUNDING POSTION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Budget 30 June 2023	Actual 28 February 2023
<b>Adjustments to operating activities</b>			\$	\$
Less: Profit on asset disposals	(124,656)	0	(143,500)	0
Less: Movement in liabilities associated with restricted cash	(17,689)	0	4,300	0
Add: Loss on asset disposals	1,822	0	0	0
Add: Change in accounting policies	0	0	0	0
Add: Depreciation on non-current assets	888,731	775,911	907,075	521,436
<b>Non-cash amounts excluded from operating activities</b>	748,208	775,911	767,875	521,436

(b) Investing activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Less: Movement in unspent non-operating grants liability	0	0	0	0
Less: Grants, subsidies and contributions for assets received in-kind	0	0	0	0
Less: Movement in provisions for capital expenditure	0	0	0	0
Add: Property, plant and equipment received in-kind	0	0	0	0
Add: Infrastructure received in-kind	0	0	0	0
<b>Non cash amounts excluded from investing activities</b>	0	0	0	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash	(611,910)	(869,086)	(708,946)	(873,255)
Less : Current assets not expected to be received at end of year	0	0	0	0
Add: Long term borrowings	0	0	0	0
Add: Provisions - employee	0	0	0	0
Add: Contract liability not expected to cleared at end of year	0	0	0	0
Add: Change in accounting policy	0	0	2,599	0
<b>Total adjustments to net current assets</b>	(611,910)	(869,086)	(706,347)	(873,255)

(c) Composition of estimated net current assets

Current assets

Cash unrestricted	240,493	996,108	74,581	1,323,089
Cash restricted	611,910	869,086	851,783	873,255
Cash - restricted unspent borrowings	0	0	0	0
Financial assets - unrestricted	0	0	0	0

## SHIRE OF WOODANILLING

## ATTACHMENT 13.3.1

NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

## 3 NET CURRENT FUNDING POSTION

Financial assets - restricted reserves	0	0	0	0
Receivables - rates and rubbish	50,284	106,425	111,810	107,860
Receivables - other	0	0	0	7,392
Other current assets	0	0	0	0
Contract assets	0	0	0	0
Inventories	12,098	28,371	23,371	28,371
	914,785	1,999,990	1,061,545	2,339,967
<b>Less: current liabilities</b>				
Payables	(212,584)	(111,861)	(112,132)	(104,987)
Contract liabilities	0	(102,758)	(142,837)	(238,716)
Unspent non-operating grants	0	0	0	0
Unspent contribution provision	0	0	0	0
Lease liabilities	0	0	0	0
Long term borrowings	0	0	0	0
Provisions	(80,270)	(154,525)	(100,229)	(154,525)
	(292,854)	(369,144)	(355,198)	(498,228)
<b>Net current assets</b>	621,931	1,630,846	706,347	1,841,739
<b>Less: Total adjustments to net current assets</b>	(611,910)	(869,086)	(706,347)	(873,255)
<b>Closing funding surplus / (deficit)</b>	10,021	761,760	0	968,484

SHIRE OF WOODANILLING  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

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

INVENTORIES

General

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

CONTRACT ASSETS

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Woodanilling prior to the end of the financial year that are unpaid and arise when the Shire of Woodanilling 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.

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Woodanilling's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Woodanilling's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Woodanilling's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire of Woodanilling are recognised as a liability until such time as the Shire of Woodanilling satisfies its obligations under the agreement.



SHIRE OF WOODANILLING  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

**ATTACHMENT 13.3.1**

**4. PREDICTED VARIANCES**

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
<b>4.1 OPERATING REVENUE (EXCLUDING RATES)</b>		
4.1.1 FEES AND CHARGES	(5,835)	
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	74,618	
<b>4.2 OPERATING EXPENSES</b>		
4.2.1 EMPLOYEE COSTS	(53,000)	
4.2.2 MATERIAL AND CONTRACTS	(83,666)	
4.2.7 OTHER EXPENDITURE	87,684	
<b>4.3 CAPITAL REVENUE</b>		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	9,044	
<b>4.5 OTHER ITEMS</b>		
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)	(28,845)	
<b>Total Predicted Variances as per Annual Budget Review</b>	<b>0</b>	<b>0</b>

SHIRE OF WOODANILLING

NOTES TO THE BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2023

ATTACHMENT 13.3.1

5. BUDGET AMENDMENTS

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

GL Account Code		Description	Council Resolution	Classification	No Change -(Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
					\$	\$	\$	\$	
		Budget Adoption		Opening Surplus(Deficit)			(28,845)	(28,845)	
031220		Penalty Interest Raised on Rates		Operating Revenue		4,000		(24,845)	
041130		Integrated Planning & Other Consultants		Operating Expenses			(21,582)	(46,427)	
042115		Valuation Expenses Other than Rates		Operating Expenses			(12,000)	(58,427)	
042121		Audit Fees		Operating Expenses			(23,500)	(81,927)	
042140		Fringe Benefits Tax		Operating Expenses		70,000		(11,927)	
051000		Expenses Relating to Fire Prevention		Operating Expenses		18,000		6,073	
051050		Expenses Related to LGGS BFB		Operating Expenses			(17,385)	(11,312)	
051210		LGGS - Bushfire Grant Income		Operating Revenue		4,419		(6,893)	
051030		Expenses in relation to MAF	OCM111/10/2022	Operating Expenses			(70,199)	(77,092)	
051200		Income Relating to MAF Projects	OCM111/10/2022	Operating Revenue		70,199		(6,893)	
051230		Fire Prevention Grants - CAPITAL		Capital Revenue		9,044		2,151	
074000		Expenses Relating to Preventative Services		Operating Expenses		17,684		19,835	
042000		Expenses Relating to Administration	SCM13/11/2022	Operating Expenses			(28,000)	(8,165)	
074000		Expenses Relating to Preventative Services	SCM13/11/2022	Operating Expenses		8,000		(165)	
122000		Expenses Relating to Streets, Roads, Bridges & Depot Maintenance	SCM13/11/2022	Operating Expenses		20,000		19,835	
091200		Income 3340 Robinson Road		Operating Revenue			(10,000)	9,835	
100200		Income Relating to Tip - Refuse & Recycling		Operating Revenue		10,000		19,835	
105200		Income Relating to Cemetery		Operating Expenses		5,165		25,000	
122030		Maintenance - Muni Fund Roads		Operating Expenses			(50,000)	(25,000)	
133000		Expenses Relating to Building Control		Operating Expenses		40,000		15,000	
141010		Private Works / Plant Hire		Operating Expenses			(15,000)	0	
135010		Expenses Relating to Standpipes	OCM112/10/2022	Operating Expenses			(7,500)	(7,500)	
144030		Parts & Repairs	OCM112/10/2022	Operating Expenses		7,500		0	
Amended Budget Cash Position as per Council Resolution					0	284,011	(284,011)	0	

## WWLZ INFORMATION REPORT – FOR THE PERIOD – FEB 2023–MAR 2023

### GLOSSARY

NRM	- Natural Resource Management
SWCC	- South West Catchments Council
DPIRD	- Department of Primary Industry, Research & Development
DMIRS	- Department of Mining, Industry Regulation & Safety
EOI	- Expression of Interest
FOO	- Food on Offer
TEK	- Traditional Ecological Knowledge

### MANAGEMENT COMMITTEE MEETING

Last Meeting: 9<sup>th</sup> Nov

Next Meeting: Meetings postponed until financial issue resolved.

### LANDCARE COORDINATION FUNDING 2022/2023

- SWCC Pollinator Project - \$55,500
- State NRM Community Fauna Education Project - \$133,340
- DPIRD – FEED365 – Satellite trial site – \$60,000
- Protecting threatened species from feral pig impacts in the Wheatbelt - \$190,500

### STRATEGIC PLANNING

- New constitution has been approved by the Department of Commerce (DMIRS)

### NON-PROJECT COMMUNITY ACTIVITIES

- European wasp surveillance
- Assistance with 1080 training
- Woolorama coordination
- Fox shoot coordination
- Snake call out

### COMPLETED EVENTS

- CRC bird house art workshop
- Woolorama

### COMING EVENTS

- Fox shoot 17-19<sup>th</sup> March
- 2023 Field Day Feed 365
- 2023 Nightstalk
- 2023 Schools Education program

### CURRENT/ONGOING PROJECTS:

#### SWCC – POLLINATOR PROJECT STAGE 2 \$218,000 (OVER 4 YEARS)

- Currently reporting
- All fencing has been completed for this project.
- Collating yield comparison for beginning of project
- Final seedling surveys still to be completed

**STATE NRM – HELPING OUR WAGIN-WOODY COMMUNITY TO UNDERSTAND AND PROTECT OUR SPECIES - \$133,340 (OVER 3 YEARS)**

- All fencing and reveg has been allocated for this project. Achieved larger area of reveg than project required.
- Seedlings all ordered.
- Volunteer participation with release of captured possums
- Planning for Autumn fauna survey program is underway.
- Made contact with schools to set up incursions
- Sorted out issue with over allocation, both sites will still be included and no variation required on that
- May look at variation for the fauna surveys to increase project timeline by further 6 months as per their suggestion after phone conversation.

**DPIRD – FEED 365 PASTURE TRIALS SATELLITE SITE - \$60,000 (OVER 3 YEARS)**

- Reporting completed
- Next payment received
- Seeding shortly to begin for new season.

**STATE NRM – PROTECTING THREATENED SPECIES FROM FERAL PIG IMPACTS IN THE WHEATBELT – \$190,500 (OVER 3 YEARS)**

- Promotion over Woolorama weekend.
- Daniel has met with several landholders to discuss works
- Waiting on final approval for the Reg 4 permit from DBCA to access river land

**APPLICATION SUBMITTED**

At this point in time, work load is at capacity – once Pollinator project concludes midyear this year, will again look at sourcing funding grants.

**APPLICATIONS UNDERWAY**

State NRM funding has now opened. Will look at possible fencing and reveg funding of some sort.



**ATTACHMENT 15.3.1**

<b>POLICY TYPE:</b>	<b>CIVIC LEADERSHIP GOVERNANCE</b>	<b>POLICY NO:</b>	<b>99</b>
<b>DATE ADOPTED:</b>	19/12/2017	<b>DATE LAST REVIEWED:</b>	15/05/2018
<b>LEGAL (PARENT):</b>	Local Government Act 1995	<b>LEGAL (SUBSIDIARY):</b>	Local Government (Functions and General) Regulations Local Government (Financial Management) Regulations
<b>DELEGATION OF AUTHORITY APPLICABLE:</b>		<b>DELEGATION NO.</b>	

ADOPTED POLICY	
<b>TITLE:</b>	Credit Card Policy
<b>OBJECTIVE:</b>	<p>To. Shire of Woodanilling Corporate Credit Card is provided to enable the purchase of Shire related goods and services, where the normal purchasing procedure is not applicable.</p> <p>The objective of this policy is to:</p> <ul style="list-style-type: none"> <li>1. Provide a clear framework to enable the use of the corporate credit card</li> <li>2. Provide the CEO with clear and concise guidelines outlining its use</li> <li>3. Reduce the risk of fraud and misuse of the corporate credit card.</li> </ul>

**POLICY:****USAGE**

Shire of Woodanilling The corporate credit card shall be used only:

- For Council business activities
- When outside the Shire on business; and/or
- For the purchase of goods in accordance with Council's Purchasing Policy.
- Shire of Woodanilling corporate credit card does not have a cash advance facility.

**ELIGIBILITY AND APPLICATION PROCEDURES FOR NEW THE CORPORATE CREDIT CARD**

A credit limit of \$2,000 is to be applied to the Chief Executive Officer's corporate credit card, and can only be varied by resolution of Council.

The CEO shall acknowledge and accept conditions of use of the Shire of Woodanilling Corporate Credit Card. Refer Attachment 1: Corporate Credit Cardholder Agreement.

**CORPORATE CREDIT CARD RECONCILIATION PROCEDURES**

- Corporate Credit Card statement accounts will be reconciled monthly by the Finance Officer, and verified by the CEO.
- Transactions shall be accompanied by a succinct explanation of why the expense was incurred.
- Transactions shall be accompanied by an authorised purchase order.
- The CEO shall sign and date the credit card statement with supporting documentation attached stating 'all expenditure is of a business nature'.

**CONSEQUENCES**

This policy represents the formal policy and expected standards of the Shire. Appropriate approvals need to be obtained prior to any deviation from the policy. It is imperative that appropriate documentation is retained to substantiate all expenditure.

Elected Members and Employees are reminded of their obligations under the Shire's Code of Conduct 2011 to give full effect to the lawful policies, decisions and practices of the Shire.

**ATTACHMENT 15.3.1****CORPORATE CREDIT CARDHOLDERS RESPONSIBILITIES**

- Ensure the corporate credit card is maintained in a secure manner and guarded against improper use. Credit card details are not to be released to anyone. Credit card purchases are to be through the Cardholder.
- The corporate credit card is to be used only for Shire of Woodanilling official activities, there is no approval given for any private use.
- All documentation regarding a corporate credit card transaction is to be retained by the cardholder and produced as part of the reconciliation procedure.
- Where credit limits are expected to be exceeded, the Finance Officer is to be notified so appropriate steps can be taken to ensure sufficient funds are available or balances are refreshed.
- The use of the credit card shall not be tied to any type of reward system that provides cardholders with any personal benefit or reward.
- Purchases on the corporate credit card are to be made in accordance with the Shire of Woodanilling Purchasing Policy.
- Monthly reconciliations of the credit card purchases are to be completed within seven (7) days of the date of the corporate credit card statement being issued by the Finance Officer, with all reconciliation dockets attached to equal the balance of credit used.
- The corporate credit card is to be returned to the Shire President on or before the employee's termination date with a full acquittal of expenses.

**REFERENCES TO RELATED DOCUMENTS**

- Shire of Woodanilling Code of Conduct
- Shire of Woodanilling Purchasing Policy
- Local Government Act 1995
- Goods and Services Tax Act 1999

**ATTACHMENT 1****CORPORATE CREDIT CARDHOLDER AGREEMENT**

I (insert cardholder name) acknowledge and accept the conditions listed below which govern the use of the Shire of Woodanilling Corporate Credit Card:

**CONDITIONS OF USE**

- Ensure the corporate credit card is maintained in a secure manner and guarded against improper use.
- The corporate credit card is to be used only for Shire of Woodanilling official activities, there is no approval given for any private use whatsoever.
- All documentation regarding a corporate credit card transaction is to be retained by, or provided to, the cardholder and produced as part of the reconciliation procedure.
- Credit limits may only be exceeded under exceptional circumstances, and with the approval of the Shire President.
- The use of the credit card shall not be tied to any type of reward system that provides cardholders with any personal benefit or reward.
- Observe all cardholder responsibilities as outlined by the card provider.
- Purchases on the corporate credit card are to be made in accordance with Shire of Woodanilling's Purchasing Policy.
- Monthly reconciliation of credit card purchases is to be completed on the supplied template within seven (7) days of the date of the credit card statement being issued.
- Transactions will be supported by a GST invoice stating the type of goods purchased, amount of goods purchased and the price paid for the goods. The receipt shall meet the requirements of the Goods and Services Tax Act 1999 to enable a GST rebate to be applied.
- Transactions shall be accompanied by a succinct explanation of why the expense was incurred.
- Transactions shall be accompanied by an authorised purchase order.
- Should approval of expenses be denied by the Shire President, recovery of the expense shall be met by the cardholder.
- The cardholder shall sign and date the corporate credit card statement with supporting documentation attached stating 'all expenditure is of a business nature'.
- Lost or stolen cards shall be reported immediately to the card provider and Shire President.
- The corporate credit card is to be returned to the Shire President on or before the employee's termination date with a full acquittal of expenses.

Failure to comply with any of these requirements could result in the card being withdrawn from the employee. In the event of loss or theft through negligence or failure to comply with the Shire of Woodanilling Corporate Credit Card Policy any liability arising from the use of the card may be passed to the cardholder.

The use of a Shire of Woodanilling Corporate Credit Card is subject to the provisions of the Code of Conduct of Shire of Woodanilling. Serious transgression of the above listed responsibilities or the Code of Conduct may result in an appropriate referral under the Corruption and Crime Commission Act 2003 and/or termination of employment.

.....  
Signed: Belinda Knight, CEO

.....  
Date

## Council Policy 99 – Corporate Credit Card Use Policy

### Objective

To provide the Chief Executive Officer with a framework of principles to guide the use and management of Transaction Card facilities and which:

1. Ensures efficient and effective procurement and payment operations.
2. Minimises the risk of misuse, fraudulent or corrupt use.
3. Defines allowable and prohibited uses.
4. Defines management and oversight obligations.
5. Defines Cardholder duty of care and responsible use obligations.

### Scope

This policy provides an in-principle framework to guide the Chief Executive Officer when fulfilling their statutory duties for establishing and implementing appropriate systems and procedures for incurring expenditure and making payments specific to Transaction Cards.

### Policy

#### Definitions

**Cardholder** means an employee who has been authorised by the CEO to incur expenditure by means of a Transaction Card.

**Transaction Card** means a card facility (which may include; credit, store, parking, cab-charge and fuel cards) approved for use in lieu of cash transactions, to incur expenditure for goods and services for the purposes of the Shire of Woodanilling business activities only in accordance with relevant Shire of Woodanilling Policies.

### Management Oversight and Reporting

#### Legislation

- (1) Section 6.5(a) of the *Local Government Act 1995* prescribes the Chief Executive Officer's (CEO) duty to ensure that proper accounts and records of the transactions and affairs of the Local Government are kept in accordance with regulations.
- (2) The *Local Government (Financial Management) Regulations 1996* prescribe:
  - a. Regulation 5, the Chief Executive Officer's duties to ensure efficient systems and procedures are established for the proper authorisation of incurring of liabilities and the making of payments.
  - b. Regulation 11(1)(a) and (2) of the requires Local Government to develop procedures that ensure effective security for the authorisation and payment of accounts and for the authorised use of payment methods, including credit cards.



## Determining When Transaction Card Facilities are Appropriate

- (1) Transaction Card facilities may be implemented and maintained where the card facility provides benefit to the Shire of Woodanilling operations by ensuring:
  - a. goods and services can be obtained in a timely and efficient manner to meet the business needs of the Shire of Woodanilling;
  - b. financial management and accounting standards are met; and
  - c. purchasing and payment functions are secure, efficient and effective.
- (2) Transaction Card facility providers will only be acceptable where, in the opinion of the CEO, they:
  - a. Provide appropriate and sufficient statement, administration and acquittal controls that enable the Shire of Woodanilling to sufficiently administer the facility; and
  - b. Provide the Shire of Woodanilling with protection and indemnification from fraudulent unauthorised transactions.

## Management Oversight

The Chief Executive Officer shall determine and implement systems and procedures adequate to ensure:

- a. Assessment and selection of Transaction Card facilities suitable to the efficient and effective operations of the Shire of Woodanilling;
- b. Authorisation and appointment of suitably eligible Cardholders;
- c. Cardholder duties and responsibilities are documented and Cardholders provided with training; and
- d. Monitoring and auditing of Transactional Card activities is planned and reported.

## Reporting

The CEO will ensure that acquitted transaction statements for each Transaction Card facility are provided to Council as part of the monthly financial reporting regime.

## Misuse, Misconduct and Fraudulent Use

Any alleged misuse of Transaction Cards will be investigated, and may be subject to disciplinary procedures.

Where there is reasonable suspicion of misconduct or fraudulent activity arising from Transaction Card facilities the matter will be reported to the appropriate regulatory agency, subject to the requirements of the *Public Sector Management Act 1994* and the *Corruption, Crime and Misconduct Act 2003*.

## Principles for Transaction Card Usage

### Allowable Transactions

- (1) Transaction Card facilities may only be used where:
  - a. The expenditure is directly arising from a Shire of Woodanilling operational business activity for which there is an Annual Budget provision;
  - b. The expenditure is in accordance with legislation, the Shire of Woodanilling Purchasing Policy, Code of Conduct and any conditions or limitations applicable to the individual Cardholder.

- c. The procurement of the required goods or services is impractical or inefficient if undertaken via a purchase order or is not able to be obtained other than by a Transaction Card;
  - d. Supplier surcharges (fees) on transactions are minimised and only allowable where the alternative method of obtaining the supply (i.e. by purchase order) is more onerous, not cost effective or there is no alternative mode of supply.
  - e. Hospitality expenditure may only occur when it is in accordance with the Shire of Woodanilling's Hospitality Policy or is undertaken with the express written permission of the CEO.
  - f. Official travel, accommodation and related expenses may only occur in accordance with Shire of Woodanilling policies and procedures;
  - g. Accounts payable payments are made under the direction of the Manager Finance;
  - h. A sufficient record of each transaction is obtained and retained in the local government record.
- (2) Allowable transaction modes include:
- a. In-person and over the counter retail purchases;
  - b. Telephone or facsimile purchasing;
  - c. Mail order purchasing and subscriptions;
  - d. Internet purchasing.

### Prohibited Transactions

- (1) The Shire of Woodanilling prohibits the use of Transaction Card facilities for:
- a. Cash advances;
  - b. Incurring expenses which are personal or private (i.e. any expenditure which is not an approved Local Government activity);
  - c. Making deposits onto the Card, whether to offset misuse or otherwise;
  - d. Incurring Capital expenditure;
  - e. Incurring expenditure for goods or services which are subject to a current supplier contract;
  - f. Incurring expenses which are not in accordance with legislation, the Shire of Woodanilling Purchasing Policy, the Annual Budget and / or the conditions or limitations relevant to the individual Cardholder;
  - g. Expenses for which another Transaction Card is the approved facility (i.e. the Corporate Credit Card is not to be used for purchasing fuel or oil, as the Fuel Card is the approved facility for that purpose);
  - h. Splitting expenditure to avoid compliance with the Purchasing Policy or to negate limits or conditions applicable to the Cardholder; and
  - i. Incurring expenses for the primary purpose of obtaining personal advantage through the transaction (i.e. membership or loyalty rewards).
- (2) For clarity, Elected Members are prohibited from using Shire of Woodanilling Transaction Cards as the *Local Government Act 1995* does not provide authority for an Elected Member to incur liabilities on behalf of the Local Government. The Act limits Local Governments to only paying Elected Member allowances and reimbursing Elected Member expenses.

### Cardholder duty of care and responsible use obligations

- (1) A Cardholder is required to:
- a. Keep the Transaction Card and access information in a safe manner; protected from improper use or loss.
  - b. Only use the Transaction Card for allowable purposes and not for prohibited purposes.
  - c. Obtain, create and retain Local Government records that evidence transactions.
  - d. Acquit the reconciliation of Transaction Card usage in the required format and within required timeframes. The onus is on the cardholder to provide sufficient detail for each

transaction to avoid any potential perception that a transaction may be of a personal nature.

- e. Return the Transaction Card to the Shire of Woodanilling before termination of employment, inclusive of reconciliation records.
  - f. Reimburse the Shire of Woodanilling the full value of any unauthorised, prohibited or insufficiently reconciled expenditure.
- (2) Benefits obtained through use of a Transaction Card (i.e. membership or loyalty rewards) are the property of the Shire of Woodanilling and may only be used for Shire of Woodanilling business purposes. Such benefits must be relinquished by the Cardholder to the Shire of Woodanilling. Under no circumstances may such benefits be retained as a personal benefit.

### Transaction evidence

- (1) A sufficient transaction record must include the following minimum information:
  - a. Invoice and / or receipt that includes; the date, company name, address, ABN, amount and any GST amount included;
  - b. Where an invoice and / or receipt cannot be obtained, the Cardholder must provide a Statutory Declaration, in accordance with the *Oaths, Affidavits and Statutory Declarations Act 2005*, detailing the nature of the expense and sufficient information to satisfy the requirements of subclause (a) above.
- (2) Where a Transaction Card is used to incur an expense for hospitality, the transaction record must include for the purposes of Fringe Benefits Tax calculations and probity:
  - a. the number of persons entertained;
  - b. the names of any employees in that number; and
  - c. the purpose of providing the entertainment or hospitality.

Document Control Box							
Document Responsibilities:							
Owner:	Chief Executive Officer	Owner Business Unit:	Corporate				
Reviewer:	Chief Executive Officer	Decision Maker:	Council				
Compliance Requirements:							
Legislation:	Section 6.5(a) of the <i>Local Government Act 1995</i> Regs 5 & 11(1)(a) & (2) of the <i>Local Government (Financial Management) Regulations 1996</i> <i>Public Sector Management Act 1994</i> <i>Corruption, Crime and Misconduct Act 2003</i> <i>Oaths, Affidavits and Statutory Declarations Act 2005</i>						
Industry:	<a href="#">Department of Local Government, Sporting and Cultural Industries Guideline No.11 – Use of Corporate Credit Cards</a>						
Organisational:	Shire of Woodanilling Purchasing Policy Shire of Woodanilling Attendance at Events Elected Members Policy Shire of Woodanilling Code of Conduct Shire of Woodanilling Operational Procedure – Transaction Card Administration Shire of Woodanilling Operational Procedure – Transaction Card User						
Document Management:							
Risk Rating:	Medium	Review Frequency:	Triennial	Next Due:	2026	Records Ref:	
Version #	Decision Reference:		Synopsis:				
1.	21 Mar 2023 OCM		Revised new Credit Card Policy replacing existing CP99				
2.							

**ATTACHMENT 15.4.1**

<b>POLICY TYPE:</b>		<b>POLICY NO:</b>	<b>54</b>
<b>DATE ADOPTED:</b>	29/06/2021	<b>DATE LAST REVIEWED:</b>	29/06/2021
<b>LEGAL (PARENT):</b>	Local Government Act 1995	<b>LEGAL (SUBSIDIARY):</b>	Local Government (Functions and General) Regulations 1996 State Records Act
<b>DELEGATION OF AUTHORITY APPLICABLE:</b>	YES	<b>DELEGATION NO.</b>	19
<b>ADOPTED POLICY</b>			
<b>TITLE:</b>	Purchasing Policy		
<b>OBJECTIVE:</b>	To promote a best practice approach to procurement which promotes transparent, equitable and competitive purchasing practices for the Shire of Woodanilling and is compliant with the Local Government Act 1995; and the Functions and General Regulations 1996.		

**1. POLICY STATEMENT****1.1 Ethics & Integrity**

The Shire's Code of Conduct applies when undertaking purchasing activities and decision making, requiring Council Members and employees to observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and for the efficient, effective and proper expenditure of public monies based on achieving value for money;
- all purchasing practices shall comply with relevant legislation, regulations, and
- requirements consistent with the Shire's policies and code of conduct;
- purchasing is to be undertaken on a competitive basis in which all potential suppliers
- are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully
- documented in accordance with applicable policies and audit requirements;
- any actual or perceived conflicts of interest are to be identified, disclosed and
- appropriately managed; and
- any information provided to the Shire by a supplier shall be treated as commercial-in-confidence
- and should not be released unless authorised by the supplier or relevant legislation

**1.2 Value for Money**

The Shire will apply value for money principles in critically assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

Value for money assessment will consider:

- (a) all relevant Total Costs of Ownership (TCO) and benefits including; transaction costs associated with acquisition, delivery, distribution, and other costs such as, but not limited to; holding costs, consumables, deployment, training, maintenance and disposal;
- (b) the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality.
- (c) the supplier's financial viability and capacity to supply without the risk of default, including the competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history;
- (d) a strong element of competition by obtaining a sufficient number of competitive quotations consistent with this Policy, where practicable;
- (e) the safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;



**ATTACHMENT 15.4.1**

- (f) the environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policies; and
- (g) (g) providing opportunities for businesses within the Shire's boundaries to quote wherever possible.

**1.3 Sustainable Procurement**

- The Shire is committed to sustainable procurement and where appropriate shall endeavour
- to design quotations and tenders to provide an advantage to goods, services and/or
- processes that minimise environmental and negative social impacts. Sustainable
- considerations must be balanced against value for money.

**1.4 Local Purchase**

Having due regard to quality, price and availability, preference will be given to local goods and services, from businesses within the Shire, wherever possible. When considering price – the price differential between local and non-local goods and services should fall within 15% variance in favour of the local supplier.

The variance in the cost for the supply of goods and services in Woodanilling versus nonlocal supply plus freight.

Nothing prevents staff from seeking the supply of goods not specifically held in the local marketplace, though the intent of the policy is that every effort should be undertaken to find a local supplier before ordering externally.

Where goods are not readily available, nothing prevents Council staff from obtaining the goods from a non-local supplier when anticipated delivery of the goods will be sooner.

**1.5 Purchasing Thresholds and Practices**

The Purchasing Value, assessed in accordance with clause 4.2.1, determines the Purchasing Practice to be applied to the Shire's purchasing activities.

Purchase Value Threshold (ex GST)	Purchasing Practice
Up to \$5000 (ex GST)	Seek at least one (1) verbal or written quotation from a suitable supplier.
From \$5001 and up to \$50,000 (ex GST)	Seek at least two (2) verbal or written quotations from suitable suppliers. If purchasing from a WALGA PSA, CUA or other tender exempt arrangement, a minimum of one (1) written quotation is to be obtained. The purchasing decision is to be based upon assessment of the suppliers response to: <ul style="list-style-type: none"> <li>• a brief outline of the specified requirement for the goods; services or works required; and</li> <li>• Value for Money criteria, not necessarily the lowest price.</li> </ul>
From \$50,001 and up to \$250,000 (ex GST)	Seek at least three (3) written responses from suppliers by invitation under a formal Request for Quotation. The purchasing decision is to be based upon assessment of the suppliers response to: <ul style="list-style-type: none"> <li>• a detailed written specification for the goods, services or works required; and</li> <li>• pre-determined selection criteria that assesses all best and sustainable value considerations</li> </ul>
Over \$25,000 (ex GST)	<b>Tender Exempt</b> arrangements (i.e. WALGA PSA, CUA or other tender exemption under <i>F&amp;G Reg.11 (2)</i> ) require at least three (3) written responses from suppliers by invitation under a formal Request for Quotation. <u>OR</u> <b>Public Tender</b> undertaken in accordance with the <i>Local Government Act 1995</i> and relevant Shire Policy and procedures. The Tender Exempt or Public Tender purchasing decision is to be based on the suppliers response to: <ul style="list-style-type: none"> <li>• A detailed specification; and</li> </ul>

**ATTACHMENT 15.4.1**

	<ul style="list-style-type: none"> <li>• Pre-determined selection criteria that assesses all best and sustainable value considerations.</li> </ul>
Emergency Purchases	To be approved by the President or by the Chief Executive Officer under delegation and reported to the next available Council Meeting. An emergency purchase is defined as an unanticipated purchase which is required in response to an emergency situation as provided for in the Act. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.
LGIS Services Section 9.58(6)(b) Local Government Act	The suite of LGIS insurances are established in accordance with s9.58 (6)(b) of the Local government Act 1995 and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy. Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.

Where it is considered beneficial, tenders may be called in lieu of seeking quotations for purchases under the \$250,000 threshold (excluding GST).

Occasionally market testing shall be undertaken for regular trades (i.e. electrician) to ensure best value is maintained.

It is recognised that it is not always possible to obtain quotes for goods or services in regional areas, especially when considerable travel is required for a site visit to quote. Where it is not practical to obtain multiple written or verbal quotations the CEO may approve the purchase of goods and services where deemed appropriate without compliance with the protocol. If a purchase and the minimum protocol is not met, a file note signed by the CEO shall be completed detailing the reasons for not meeting the protocol.

The general principles for obtaining verbal quotations are:

- Ensure that the requirement / specification is clearly understood by the employee seeking the verbal quotations.
- Ensure that the requirement is clearly, accurately and consistently communicated to each of the suppliers being invited to quote.
- Read back the details to the Supplier contact person to confirm their accuracy.
- Written notes detailing each verbal quotation must be recorded.

The general principles relating to written quotations are;

- An appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion.
- Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond.
- Offer to all prospective suppliers at the same time any new information that is likely to change the requirements.
- Respondents should be advised in writing as soon as possible after the final determination is made and approved.

### **1.6 Anti-Avoidance**

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, so that the effect is to avoid a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

### **1.7 Records Management**

All records associated with the tender process or a direct purchase process must be recorded and retained including;

- tender documentation;
- internal documentation;

**ATTACHMENT 15.4.1**

- evaluation documentation;
- enquiry and response documentation; ☐ notification and award documentation. ☐ quotation documentation;
- internal documentation;
- order forms and requisitions.

Record retention shall be in accordance with the minimum requirements of the State Records Act, and the Shire's internal records management policy.

**2. SCOPE**

Applies to all staff with the authority to purchase goods and services.

**3. LEGISLATIVE AND STRATEGIC CONTEXT**

Theme 3 - Customer Service - Objectives

To build confidence, support & satisfaction in service delivery by increasing & developing communication channels in community.

## Council Policy 54 – Purchasing Policy

### Purchasing

The Shire of Woodanilling (the “**Shire**”) is committed to applying the objectives, principles and practices outlined in this Policy, to all purchasing activity and to ensuring alignment with the Shire’s strategic and operational objectives.

### Objectives

The Shire’s purchasing activities will:

- (a) Achieve best value for money that considers sustainable benefits, such as; environmental, social and local economic factors;
- (b) Foster economic development by maximising participation of local businesses in the delivery of goods and services;
- (c) Use consistent, efficient and accountable purchasing processes and decision-making, including; competitive quotation processes, assessment of best value for money and sustainable procurement outcomes for all purchasing activity, including tender exempt arrangements;
- (d) Apply fair and equitable competitive purchasing processes that engage potential suppliers impartially, honestly and consistently;
- (e) Commit to probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
- (f) Comply with the *Local Government Act 1995*, *Local Government (Functions and General) Regulations 1996*, other relevant legislation, Codes of Practice, Standards and the Shire’s Policies and procedures;
- (g) Ensure purchasing outcomes contribute to efficiencies (time and resources) for the Shire of Woodanilling.
- (h) Identify and manage risks arising from purchasing processes and purchasing outcomes in accordance with the Shire’s Risk Management framework;
- (i) Ensure records evidence purchasing activities in accordance with the *State Records Act 2000* and the Shire’s Record Keeping Plan;
- (j) Ensure confidentiality that protects commercial-in-confidence information and only releases information where appropriately approved.

### Ethics & Integrity

The Shire’s Code of Conduct applies when undertaking purchasing activities and decision making, requiring Council Members and employees to observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

### Value for Money

The Shire will apply value for money principles in critically assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

### Assessing Value for Money

Value for money assessment will consider:



- (a) All relevant Total Costs of Ownership (TCO) and benefits including; transaction costs associated with acquisition, delivery, distribution, and other costs such as, but not limited to; holding costs, consumables, deployment, training, maintenance and disposal;
- (b) The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, the supplier's resource availability, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies and response times, ease of inspection and maintenance, ease of after sales service, ease of communications, etc.
- (c) The supplier's financial viability and capacity to supply without the risk of default, including the competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history;
- (d) A strong element of competition by obtaining a sufficient number of competitive quotations consistent with this Policy, where practicable;
- (e) The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;
- (f) The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policy including Local Economic Benefit; and
- (g) Analysis and management of risks and opportunities that may be associated with the purchasing activity, potential supplier/s and the goods or services required.

## Purchasing Thresholds and Practices

### Defining the Purchasing Value

The Shire will apply reasonable and consistent methodologies to assess and determine Purchasing Values, which ensure:

- (a) The appropriate purchasing threshold and practice is applied in all purchasing activities; and
- (b) Wherever possible, purchasing activity for the same category of supply is aggregated into single contract arrangements to achieve best value and efficiency in future purchasing activities where the requirements are able to be provided by a single supplier.

A **category of supply** can be defined as groupings of similar goods or services with common: supply and demand drivers; market characteristics; or suppliers.

### Strategic Purchasing Value Assessments

The Shire will periodically review recent past purchasing activity across its operations to identify categories of supply for which the Shire will have continuing need and which can be aggregated into single contract arrangements in order to achieve best value for money and efficiency in future purchasing activity.

The assessment of aggregated expenditure for the same category of supply capable of being supplied by a single supplier will determine the Purchasing Value threshold applicable to future purchasing activity.

## Individual Purchasing Value Assessments

In any case, where there is no relevant current contract, each purchasing activity is to assess the Purchasing Value based upon the following considerations:

- (a) Exclusive of Goods and Services Tax (GST); and
- (b) The estimated total expenditure for the proposed supply including the value of all contract extension options and where applicable, the total cost of ownership considerations.
- (c) The appropriate length of a contract is to be determined based on market volatility, ongoing nature of supply, historical purchasing evidence and estimated future purchasing requirements.
- (d) Requirements must not be split to avoid purchasing or tendering thresholds [F&G Reg. 12].

The calculated estimated Purchasing Value will determine the applicable threshold and purchasing practice to be undertaken.

## Table of Purchasing Thresholds and Practices

### Supplier Order of Priority

The Shire will consider and apply, where applicable, the following Supplier Order of Priority:

<b>Priority 1:</b>	<b>Existing Prequalified Supplier Panel or other Contract</b>  Current contracts, including a Panel of Prequalified Suppliers or contracted supplier, must be used where the Shire's supply requirements can be met through the existing contract.  If the Shire does not have a current contract relevant to the required supply, then a relevant WALGA PSA is to be used.
<b>Priority 2:</b>	<b>Local Suppliers</b>  Where the Purchasing Value does not exceed the tender threshold and a relevant local supplier is capable of providing the required supply, the Shire will ensure that wherever possible quotations are obtained from local suppliers permanently located within the District as a first priority, and those permanently located within surrounding Districts as the second priority.  If no relevant local supplier is available, then a relevant WALGA PSA may be used.
<b>Priority 3:</b>	<b>Tender Exempt - WALGA Preferred Supplier Arrangement (PSA)</b>  Use a relevant WALGA PSA regardless of whether or not the Purchasing Value will exceed the tender threshold. However, if a relevant PSA exists but an alternative supplier is considered to provide best value, then the CEO, or an officer authorised by the CEO, must approve the alternative supplier. Reasons for not using a PSA may include: <ul style="list-style-type: none"> <li>i. Local supplier availability (that are not within the PSA); or,</li> <li>ii. Social procurement – preference to use Aboriginal business or Disability Enterprise.</li> </ul> If no relevant WALGA PSA is available, then a relevant State Government CUA may be used.

<b>Priority 4:</b>	<p><b>Tender Exempt - WA State Government Common Use Arrangement (CUA)</b></p> <p>Use a relevant CUA regardless of whether or not the Purchasing Value will exceed the tender threshold.</p> <p>However, if a relevant CUA exists, but an alternative supplier is considered to provide best value for money, then the proposed alternative supplier must be approved by the CEO, or an officer authorised by the CEO.</p> <p>If no relevant CUA is available, then a Tender Exempt [F&amp;G Reg. 11(2)] arrangement may be used.</p>
<b>Priority 5:</b>	<p><b>Other Tender Exempt arrangement [F&amp;G Reg. 11(2)]</b></p> <p>Regardless of whether or not the Purchasing Value will exceed the tender threshold, the Shire will investigate and seek quotations from tender exempt suppliers, and will specifically ensure that wherever possible quotations are obtained from a WA Disability Enterprise and / or an Aboriginal Owned Business that is capable of providing the required supply.</p>
<b>Priority 6:</b>	<p><b><u>Other Suppliers</u></b></p> <p>Where there is no relevant existing contract or tender exempt arrangement available, purchasing activity from any other supplier is to be in accordance with relevant Purchasing Value Threshold and Purchasing Practice specified in the table below.</p>

### Purchasing Practice Purchasing Value Thresholds

The Purchasing Value, assessed in accordance with the defining of the purchase value, determines the Purchasing Practice to be applied to the Shire's purchasing activities.

<b>Purchase Value Threshold</b> (ex GST)	<b>Purchasing Practice</b>
Up to \$5,000 (ex GST)	<p>Obtain at least one (1) verbal or written quotation from a suitable supplier in accordance with the Supplier Order of Priority detailed in this policy.</p> <p>The purchasing decision is to be evidenced by using the Written/Verbal Quote Form in accordance with the Shire's Record Keeping Plan.</p>
From \$5,001 and up to \$50,000 (ex GST)	<p>Seek at least <del>three</del> <b>two</b> (2) verbal or written quotations from suitable suppliers in accordance with the Supplier Order of Priority detailed in this policy.</p> <p>If purchasing from a WALGA PSA, CUA or other tender exempt arrangement, a minimum of one (1) written quotation is to be obtained.</p> <p>The purchasing decision is to be based upon assessment of the suppliers response to:</p> <ul style="list-style-type: none"> <li>a brief outline of the specified requirement for the goods; services or works required; and</li> <li>Value for Money criteria, not necessarily the lowest price.</li> </ul>

Purchase Value Threshold (ex GST)	Purchasing Practice
	The purchasing decision is to be evidenced using the Written/Verbal Quote Form retained in accordance with the Shire's Record Keeping Plan.
From \$50,001 and up to \$250,000 (ex GST)	<p>Seek at least three (3) written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in the policy.</p> <p>If purchasing from a WALGA PSA, CUA or other tender exempt arrangement, a minimum of one (1) written quotation is to be obtained.</p> <p>The purchasing decision is to be based upon assessment of the suppliers response to:</p> <ul style="list-style-type: none"> <li>• a detailed written specification for the goods, services or works required; and</li> <li>• pre-determined selection criteria that assesses all best and sustainable value considerations.</li> </ul> <p>The procurement decision is to be evidenced using the Evaluation Report template retained in accordance with the Shire's Record Keeping Plan.</p>
Over \$250,000 (ex GST)	<p><b>Tender Exempt</b> arrangements (i.e. WALGA PSA, CUA or other tender exemption under <i>F&amp;G Reg. 11(2)</i>) require at least three (3) written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).</p> <p><u>OR</u></p> <p><b>Public Tender</b> undertaken in accordance with the <i>Local Government Act 1995</i> and relevant Shire Policy and procedures.</p> <p>The Tender Exempt or Public Tender purchasing decision is to be based on the suppliers response to:</p> <ul style="list-style-type: none"> <li>• A detailed specification; and</li> <li>• Pre-determined selection criteria that assesses all best and sustainable value considerations.</li> </ul> <p>The purchasing decision is to be evidenced using the Evaluation Report template retained in accordance with the Shire's Record Keeping Plan.</p>
Emergency Purchases (Within Budget) <b>** see below</b>	<p>Where goods or services are required for an emergency response and are within scope of an established Panel of Pre-qualified Supplier or existing contract, the emergency supply must be obtained from the Panel or existing contract using relevant unallocated budgeted funds.</p> <p>If there is no existing Panel or contract, then the Supplier Order of Priority will apply wherever practicable.</p> <p>However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply <u>OR</u> compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply. However, an emergency supply is only to</p>



Purchase Value Threshold (ex GST)	Purchasing Practice
	<p>be obtained to the extent necessary to facilitate the urgent emergency response and must be subject to due consideration of best value and sustainable practice.</p> <p>The rationale for policy non-compliance and the purchasing decision must be evidenced in accordance with the Shire's Record Keeping Plan.</p>
Emergency Purchases (No budget allocation available)	<p>Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the <i>Local Government Act 1995</i>, the President must authorise, in writing, the necessary budget adjustment prior to the expense being incurred.</p> <p>The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next ordinary Council Meeting.</p> <p>The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply.</p>
LGIS Services Section 9.58(6)(b) <i>Local Government Act 1995</i>	<p>The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the <i>Local Government Act 1995</i> and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.</p> <p>Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.</p>

## \*\* Emergency Purchases

Emergency purchases are defined as the supply of goods or services associated with:

- (a) A local emergency and the expenditure is required (within existing budget allocations) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets; OR
- (b) A local emergency and the expenditure is required (with no relevant available budget allocation) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets in accordance with s.6.8 of the *Local Government Act 1995* and Functions and General Regulation 11(2)(a); OR
- (c) A State of Emergency declared under the *Emergency Management Act 2005* and therefore, Functions and General Regulations 11(2)(aa), (ja) and (3) apply to vary the application of this policy.

Time constraints, administrative omissions and errors do not qualify for definition as an emergency purchase. Instead, every effort must be made to research and anticipate purchasing requirements in advance and to allow sufficient time for planning and scoping proposed purchases and to then obtain quotes or tenders, as applicable.

### **Inviting Tenders Though not required to do so**

The Shire may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$250,000 prescribed tender threshold, but only where an assessment determines that the purchasing requirement cannot be met through a tender exempt arrangement and the use of a public tender process will enhance; value for money, efficiency, risk mitigation and sustainable procurement benefits.

In such cases, the tender process must comply with the legislative requirements and the Shire's tendering procedures [F&G Reg.13].

### **Expressions of Interest**

Expressions of Interest (EOI) will be considered as a prerequisite to a tender process [F&G Reg.21] where the required supply evidences one or more of the following criteria:

- (a) Unable to sufficiently scope or specify the requirement;
- (b) There is significant variability for how the requirement may be met;
- (c) There is potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- (d) Subject to a creative element; or
- (e) Provides a procurement methodology that allows for the assessment of a significant number of potential tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes will be based upon qualitative and other non-price information only.

### **Unique Nature of Supply (Sole Supplier)**

An arrangement with a supplier based on the unique nature of the goods or services required or for any other reason, where it is unlikely that there is more than one potential supplier may only be approved where the:

- (a) purchasing value is estimated to be over \$5,000; and
- (b) purchasing requirement has been documented in a detailed specification; and
- (c) specification has been extensively market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and
- (d) market testing process and outcomes of supplier assessments have been evidenced in records, inclusive of a rationale for why the supply is determined as unique and why quotations /tenders cannot be sourced through more than one potential supplier.

An arrangement of this nature will only be approved for a period not exceeding one (1) year. For any continuing purchasing requirement, the approval must be re-assessed before expiry, to evidence that only one potential supplier still genuinely exists.

### **Anti-Avoidance**

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, so that the effect is to avoid a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

### **Contract Renewals, Extensions and Variations**

Where a contract has been entered into as the result of a publicly invited tender process, then Functions and General Regulation 21A applies.

For any other contract, the contract must not be varied unless:

- (a) The variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
- (b) The variation is a renewal or extension of the term of the contract where the extension or renewal options were included in the original contract.

Upon expiry of the original contract, and after any options for renewal or extension included in the original contract have been exercised, the Shire is required to review the purchasing requirements and commence a new competitive purchasing process in accordance with this Policy.

### **Sustainable Procurement**

The Shire is committed to implementing sustainable procurement by providing a preference to suppliers that demonstrate sustainable business practices (social advancement, environmental protection and local economic benefits).

The Shire will apply Sustainable Procurement criteria as part of the value for money assessment to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes.

Sustainable Procurement can be demonstrated as being internally focussed (i.e. operational environmental efficiencies or employment opportunities and benefits relating to special needs), or externally focussed (i.e. initiatives such as corporate philanthropy).

Requests for Quotation and Tenders will include a request for Suppliers to provide information regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.

### **Local Economic Benefit**

The Shire promotes economic development through the encouragement of competitive participation in the delivery of goods and services by local suppliers permanently located within its District first, and secondly, those permanently located within its broader region.

As much as practicable, the Shire will:

- (a) where possible consider buying practices, procedures and specifications that encourage the inclusion of local businesses and the employment of local residents;
- (b) Local Price Preference – for suppliers located within the district:
  - a. 10% - where the contract is for a value of up to and including \$20,000.
  - b. 5% - where the contract is between the values of \$20,000 and \$50,000.
- (c) Regional Price Preference – for suppliers located in the surrounding Shires that may share a common boundary or have a serviceable delivery within 150kms range:
  - a. 5% - where the contract is for a value of up to and including \$20,000.

- b. 2.5% - where the contract is between the values of \$20,000 and \$50,000.
- (d) In addition to points (b) & (c), the Shire shall consider the following as part of any value for money decision, and the benefits of purchasing goods and services from local suppliers:
  - a. More timely delivery with shorter supply lines;
  - b. The opportunity for local product demonstrations and references, with consequentially reduced risk in the decision making process;
  - c. More convenient communications and liaison;
  - d. Better knowledge of local conditions; and
  - e. Benefits to the Shire from local employment and economic spin-offs.
- (e) consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- (f) ensure that procurement plans, and analysis is undertaken prior to develop Requests to understand local business capability and local content availability where components of goods or services may be sourced from within the District for inclusion in selection criteria;
- (g) explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- (h) avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid;
- (i) consider the adoption of Key Performance Indicators (KPIs) within contractual documentation that require successful Contractors to increase the number of employees from the District first; and
- (j) provide adequate and consistent information to local suppliers.

To this extent, a weighted qualitative criterion will be included in the selection criteria for Requests for Quotation and Tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy.

## **Socially Sustainable Procurement**

The Shire will support the purchasing of requirements from socially sustainable suppliers such as Australian Disability Enterprises and Aboriginal businesses wherever a value for money assessment demonstrates benefit towards achieving the Shire's strategic and operational objectives.

A qualitative weighting will be used in the evaluation of Requests for Quotes and Tenders to provide advantages to socially sustainable suppliers in instances where the below tender exemptions are not exercised.

### **(1) Aboriginal Businesses**

*Functions and General Regulation 11(2)(h)* provides a tender exemption if the goods or services are supplied by a person on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia, or Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation), where the consideration under contract is \$250,000 or less, or worth \$250,000 or less.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other registered Aboriginal Businesses as noted in F&G Reg.11(2)(h)) to determine overall value for money for the Shire.



Where the Shire makes a determination to contract directly with an Aboriginal Business for any amount up to and including \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds \$50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.

## **(2) Australian Disability Enterprises**

*Functions and General Regulation 11(2)(i)* provides a tender exemption if the goods or services are supplied by an Australian Disability Enterprise.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other Australian Disability Enterprises) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Australian Disability Enterprise for any amount, including an amount over the Tender threshold of \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds \$50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.

## **Environmentally Sustainable Procurement**

The Shire will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefit toward achieving the Shire's strategic and operational objectives.

Qualitative weighted selection criteria will be used in the evaluation of Requests for Quote and Tenders to provide advantages to suppliers which:

- (a) demonstrate policies and practices that have been implemented by the business as part of its operations;
- (b) generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and
- (c) encourage waste prevention, recycling, market development and use of recycled/recyclable materials.

## **Panels of Pre-qualified Suppliers**

### **Objectives**

The Shire will consider creating a Panel of Pre-qualified Suppliers ("Panel") when a range of similar goods and services are required to be purchased on a continuing and regular basis.

Part of the consideration of establishing a panel includes:

- (a) there are numerous potential suppliers in the local and regional procurement related market sector(s) that satisfy the test of 'value for money';
- (b) the Panel will streamline and will improve procurement processes; and
- (c) the Shire has the capability to establish a Panel, and manage the risks and achieve the benefits expected of the proposed Panel through a Contract Management Plan.

## Establishing and Managing a Panel

If the Shire decides that a Panel is to be created, it will establish the panel in accordance with the Regulations.

Panels will be established for one supply requirement, or a number of similar supply requirements under defined categories. This will be undertaken through an invitation procurement process advertised via a state-wide notice.

Panels may be established for a maximum of three (3) years. The length of time of a Local Panel is decided with the approval of the CEO/ Senior Officer.

Evaluation criteria will be determined and communicated in the application process by which applications will be assessed and accepted.

In each invitation to apply to become a pre-qualified supplier, the Shire will state the expected number of suppliers it intends to put on the panel.

If a Panel member leaves the Panel, the Shire will consider replacing that organisation with the next ranked supplier that meets/exceeds the requirements in the value for money assessment – subject to that supplier agreeing. The Shire will disclose this approach in the detailed information when establishing the Panel.

A Panel contract arrangement needs to be managed to ensure that the performance of the Panel Contract and the Panel members under the contract are monitored and managed. This will ensure that risks are managed and expected benefits are achieved. A Contract Management Plan should be established that outlines the requirements for the Panel Contract and how it will be managed.

## Distributing Work amongst Panel Members

To satisfy Regulation 24AD(5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel will prescribe one of the following as to whether the Shire intends to:

- (a) obtain quotations from each pre-qualified supplier on the Panel with respect to all discreet purchases; or
- (b) purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- (c) develop a ranking system for selection to the Panel, with work awarded in accordance with the Regulations.

In considering the distribution of work among Panel members, the detailed information will also prescribe whether:

- (a) each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
- (b) work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under *Functions and General Regulation 24AD(5)(f)* when establishing the Panel.
  - i. The Shire will invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken.
  - ii. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract.

- iii. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in this Policy.
- iv. When a ranking system is established, the Panel will not operate for a period exceeding 12 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

### **Purchasing from the Panel**

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every Panel member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

### **Communications with Panel Members**

The Shire will ensure clear, consistent and regular communication with Panel Members.

Each quotation process, including the invitation to quote, communications with Panel members, quotations received, evaluation of quotes and notification of award communications must all be captured in accordance with the Shire's Record Keeping Plan. A separate file is to be maintained for each quotation process made under each Panel that captures all communications between the Shire and Panel members.

### **Record Keeping**

All Local Government purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan.

In addition, the Shire must consider and will include in each contract for the provision of works or services, the contractor's obligations for creating, maintaining and where necessary the transferral of records to the Shire relevant to the performance of the contract.

### **Purchasing Policy Non-Compliance**

The Purchasing Policy is mandated under the *Local Government Act 1995* and Regulation 11A of the *Local Government (Functions and General) Regulations 1996* and therefore the policy forms part of the legislative framework in which the Local Government is required to conduct business.

Where legislative or policy compliance is not reasonably able to be achieved, records must evidence the rationale and decision making processes that substantiate the non-compliance.

Purchasing activities are subject to internal and external financial and performance audits, which examine compliance with legislative requirements and the Shire's policies and procedures.

If non-compliance with legislation, this Purchasing Policy or the Code of Conduct, is identified it must be reported to the Chief Executive Officer.

A failure to comply with legislation or policy requirements, including compliance with the Code of Conduct when undertaking purchasing activities, may 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:

- (a) an opportunity for additional training to be provided;
- (b) a disciplinary matter, which may or may not be subject to reporting requirements under the *Public Sector Management Act 1994*; or
- (c) where the breach is also identified as potentially serious misconduct, the matter will be reported in accordance with the *Corruption, Crime and Misconduct Act 2003*.

## Document Control Box

### Document Responsibilities:

<b>Owner:</b>	Chief Executive Officer	<b>Owner Business Unit:</b>	Governance
<b>Reviewer:</b>	Chief Executive Officer/DCEO	<b>Decision Maker:</b>	Council

### Compliance Requirements:

<b>Legislation:</b>	s.3.57 of the <i>Local Government Act 1995</i> Part 4 of the <i>Local Government (Functions and General) Regulations 1996</i>
<b>Industry:</b>	<a href="#">Department of Local Government, Sporting and Cultural Industries Guideline No.11 – Use of Corporate Credit Cards</a>
<b>Organisational:</b>	Shire of Woodanilling Code of Conduct Shire of Woodanilling Record Keeping Operational Procedure – Quotations Operational Procedure – RFQs and RFTs

### Document Management:

<b>Risk Rating:</b>	Medium	<b>Review Frequency:</b>	Annual	<b>Next Due:</b>	2024	<b>Records Ref:</b>	TBD
<b>Version #</b>	<b>Decision Reference:</b>	<b>Synopsis:</b>					
1.	21 March 2023	Revised Council Policy – 21 March 2023 OCM					
2.							



## Delegation No: 9

## Tenders and Expressions of Interest

DATE ADOPTED:		DELEGATE:	CEO
DATE LAST REVIEWED:		SUB-DELEGATED:	No
POLICY REFERENCE:	Policy	SUB-DELEGATED TO:	

<b>LEGAL (PARENT):</b> <i>Local Government Act 1995 s5.42</i>	<b>LEGAL (SUBSIDIARY):</b> <i>Local Government Act 1995 s5.42</i> <i>Local Government (Functions and General) Regulations 1996</i> <i>r14(2a); r18(4), (5); r20(1), (2); r21(1); r23(3)</i>
<b>Conditions</b>	<i>Must comply with relevant policies</i> <i>Specify selection criteria for all tenders called in accordance with r14 and r18 of the Local Government (Functions and General) Regulations 1996.</i> <i>Accept tenders, negotiate and execute tender contracts up to a value of \$150,000.00 where there is a budget provision approved, or in the case of a multiple year contract (including extensions thereof) up to a total contract value not exceeding \$150,000.00 in accordance with s5.43 (b).</i> <i>Must have regard to the requirements of r15 Local Government (Functions and General) Regulations 1996</i>

**POWER OR DUTY DELEGATED**

The Chief Executive Officer is delegated authority to invite tenders for works and services in the relevant financial year adopted budget, where required in accordance with s3.57 of the *Local Government Act 1995*.

The Chief Executive Officer is delegated authority pursuant to *Local Government (Functions and General) Regulations 1996*:

- r14(2a) to determine in writing the criteria for deciding which tender should be accepted.
- r18(4) and (5) to consider any tender that has not been rejected and decide which one to accept or decline to accept any tender.
- r.16(3) Receiving and opening tenders, procedure for - Authority to appoint one person (other than employees) to be present with an employee of the Local Government to open tenders, when two employees are unable to attend then tender opening.
- r20(1) power, with the approval of the tenderer, to make a minor variation in a contract for goods or services before the Shire enters the contract with the successful tenderer.
- r20(2) to select the next most advantageous tender if the successful tenderer does not want to accept the contract with the variation, or the local government and the tenderer cannot reach agreement.



- r21 to seek expressions of interest with respect to the supply of goods or services, if there is good reason to make a preliminary selection from amongst prospective tenderers.
- r21(1) to seek expressions of interest with respect to the supply of the goods or services before entering the tender process.
- r23(3) to consider any submissions of interest that have not been rejected and decide which ones could satisfactorily supply the goods or services.

### REVIEW REQUIREMENTS

At least once every financial year.

### AUTHORITY

\_\_\_\_\_ **Date:** \_\_\_\_\_

***Cr Russel Thomson***

***Shire President***



**ATTACHMENT 15.4.4****Expressions of Interest for Goods and Services**

<b>Delegator:</b> <i>Power / Duty assigned in legislation to:</i>	Local Government
<b>Express Power to Delegate:</b> <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
<b>Express Power or Duty Delegated:</b>	<i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> r.21 Limiting who can tender, procedure for r.23 Rejecting and accepting expressions of interest to be acceptable tenderer
<b>Delegate:</b>	<b>Chief Executive Officer</b>
<b>Function:</b> <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to determine when to seek Expressions of Interest and to invite Expressions of Interest for the supply of goods or services [F&G r.21]. 2. Authority to consider Expressions of Interest which have not been rejected and determine those which are capable of satisfactorily providing the goods or services, for listing as acceptable tenderers [F&G r.23].
<b>Council Conditions on this Delegation:</b>	a. Expressions of Interest may only be called where there is an adopted budget for the proposed goods or services.
<b>Express Power to Sub-Delegate:</b>	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

<b>Sub-Delegate/s:</b> <i>Appointed by CEO</i>	<b>Deputy Chief Executive Officer</b> <b>Executive Manager Infrastructure</b>
<b>CEO Conditions on this Sub-Delegation:</b> <i>Conditions on the original delegation also apply to the sub-delegations.</i>	a. Expressions of Interest may only be called where there is an adopted budget for the proposed goods or services.
Compliance Links:	<a href="#">Local Government (Functions and General) Regulations 1996</a> – prescribe applicable statutory procedures Council Policy - 54 Purchasing Policy Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns.
Record Keeping:	Each instance of this delegation being exercised is to be recorded in the Register of Delegations in accordance with r.19 of the <i>Local Government (Administration) Regulations 1996</i> .
Reporting Requirements:	The Register of Delegations is to be reported in the Councillor Briefing Session.

**Version Control:**

1	OCM - 21 March 2023 – New delegation (replaces Delegation 9)
2	
3	

## ATTACHMENT 15.4.4

## Tenders for Goods and Services – Call Tenders

<b>Delegator:</b> <i>Power / Duty assigned in legislation to:</i>	Local Government
<b>Express Power to Delegate:</b> <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
<b>Express Power or Duty Delegated:</b>	<i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> r.11(1), (2) When tenders have to be publicly invited r.13 Requirements when local government invites tenders though not required to do so r.14 Publicly inviting tenders, requirements for
<b>Delegate:</b>	<b>Chief Executive Officer</b>
<b>Function:</b> <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> <li>1. Authority to call tenders [F&amp;G r.11(1)].</li> <li>2. Authority to invite tenders although not required to do so [F&amp;G r.13].</li> <li>3. Authority to determine in writing, before tenders are called, the criteria for acceptance of tenders [F&amp;G r.14(2a)].</li> <li>4. Authority to determine the information that is to be disclosed to those interested in submitting a tender [F&amp;G r.14(4)(a)].</li> <li>5. Authority to vary tender information after public notice of invitation to tender and before the close of tenders, taking reasonable steps to ensure each person who has sought copies of the tender information is provided notice of the variation [F&amp;G r.14(5)].</li> </ol>
<b>Council Conditions on this Delegation:</b>	<ol style="list-style-type: none"> <li>a. 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 where : <ol style="list-style-type: none"> <li>i. the proposed goods or services are required to fulfil a routine contract related to the day to day operations of the Local Government; or</li> <li>ii. a current supply contract expiry is imminent; and</li> <li>iii. the value of the proposed new contract has been included in the draft Annual Budget proposed for adoption, and</li> <li>iv. the tender specification includes a provision that the tender will only be awarded subject to the budget adoption by the Council.</li> </ol> </li> </ol>
<b>Express Power to Sub-Delegate:</b>	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

<b>Sub-Delegate/s:</b> <i>Appointed by CEO</i>	Nil
<b>CEO Conditions on this Sub-Delegation:</b> <i>Conditions on the original delegation also apply to the sub-delegations.</i>	Nil
Compliance Links:	<a href="#">Local Government (Functions and General) Regulations 1996</a> – prescribe applicable statutory procedures  <i>Local Government Act 1995</i> <i>State Records Act 2000</i> Council Policy 54 – Purchasing Policy Council Policy – Record Keeping Shire of Woodanilling Code of Conduct Shire of Woodanilling Records Keeping Plan



**ATTACHMENT 15.4.4**

Record Keeping:	Each instance of this delegation being exercised is to be recorded in the Register of Delegations in accordance with r.19 of the <i>Local Government (Administration) Regulations 1996</i> .
Reporting Requirements:	The Register of Delegations is to be reported in the Councillor Briefing Session.

**Version Control:**

1	OCM - 21 March 2023 – New delegation (replaces Delegation 9)
2	
3	

## ATTACHMENT 15.4.5

## Tenders for Goods and Services - Exempt Procurement

<b>Delegator:</b> <i>Power / Duty assigned in legislation to:</i>	Local Government														
<b>Express Power to Delegate:</b> <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO														
<b>Express Power or Duty Delegated:</b>	<i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> r.11(2) When tenders have to be publicly invited ( <i>exemptions</i> )														
<b>Delegate:</b>	<b>Chief Executive Officer</b>														
<b>Function:</b> <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> <li>Authority to undertake tender exempt procurement, in accordance with the Purchasing Policy requirements, where the total consideration under the resulting contract is expected to be included in the adopted Annual Budget [F&amp;G.r.11(2)].</li> <li>Authority to, because of the unique nature of the goods or services or for any other reason it is unlikely that there is more than one supplier, determine to contract directly with a suitable supplier [F&amp;G r.11(2)(f)].</li> </ol>														
<b>Council Conditions on this Delegation:</b>	<ol style="list-style-type: none"> <li>Tender exempt procurement is only authorised where the total consideration under the resulting contract is, or is expected to be, included in the adopted Annual Budget.</li> <li>For the purposes of s5.43 (b) , tender exempt procurement may only be approved where the total consideration under the resulting contract is expected to be less than the maximum value specified for the following categories: <table border="1"> <thead> <tr> <th>Category</th><th>Maximum Value for individual contracts</th></tr> </thead> <tbody> <tr> <td>WALGA Preferred Supplier Program [F&amp;G.r.11(2)(b)]</td><td>\$500,000</td></tr> <tr> <td>Goods or services obtained through the Government of the State or Commonwealth or any of its agencies, or by a local government or regional local government [F&amp;G.r.11(2)(e)]</td><td>\$500,000</td></tr> <tr> <td>Goods or services that are determined to be unique so that it is unlikely that there is more than one supplier in accordance with delegation condition (b.) specified below [F&amp;G.r.(2)(f)]</td><td>\$500,000</td></tr> <tr> <td>Supply of petrol, oil or any other liquid or gas used for internal combustion engines [F&amp;G.r.11(2)(g)]</td><td>\$500,000</td></tr> <tr> <td>Goods or services supplied by a person registered on the Aboriginal Business Directory WA <u>OR</u> Indigenous Minority Supplier Office Limited (T/as Supply Nation) <u>AND</u> where satisfied that the contract represents value for money. [F&amp;G.r.11(2)(h)]</td><td>&lt;\$250,000* <i>*as specified in F&amp;G.r.11(2)(h)(ii)</i></td></tr> <tr> <td>Goods or services supplied by an Australian Disability Enterprise [F&amp;G.r.11(2)(i)]</td><td>\$500,000</td></tr> </tbody> </table> </li> </ol>	Category	Maximum Value for individual contracts	WALGA Preferred Supplier Program [F&G.r.11(2)(b)]	\$500,000	Goods or services obtained through the Government of the State or Commonwealth or any of its agencies, or by a local government or regional local government [F&G.r.11(2)(e)]	\$500,000	Goods or services that are determined to be unique so that it is unlikely that there is more than one supplier in accordance with delegation condition (b.) specified below [F&G.r.(2)(f)]	\$500,000	Supply of petrol, oil or any other liquid or gas used for internal combustion engines [F&G.r.11(2)(g)]	\$500,000	Goods or services supplied by a person registered on the Aboriginal Business Directory WA <u>OR</u> Indigenous Minority Supplier Office Limited (T/as Supply Nation) <u>AND</u> where satisfied that the contract represents value for money. [F&G.r.11(2)(h)]	<\$250,000* <i>*as specified in F&amp;G.r.11(2)(h)(ii)</i>	Goods or services supplied by an Australian Disability Enterprise [F&G.r.11(2)(i)]	\$500,000
Category	Maximum Value for individual contracts														
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Goods or services that are determined to be unique so that it is unlikely that there is more than one supplier in accordance with delegation condition (b.) specified below [F&G.r.(2)(f)]	\$500,000														
Supply of petrol, oil or any other liquid or gas used for internal combustion engines [F&G.r.11(2)(g)]	\$500,000														
Goods or services supplied by a person registered on the Aboriginal Business Directory WA <u>OR</u> Indigenous Minority Supplier Office Limited (T/as Supply Nation) <u>AND</u> where satisfied that the contract represents value for money. [F&G.r.11(2)(h)]	<\$250,000* <i>*as specified in F&amp;G.r.11(2)(h)(ii)</i>														
Goods or services supplied by an Australian Disability Enterprise [F&G.r.11(2)(i)]	\$500,000														

**ATTACHMENT 15.4.5**

	<p>Where the total consideration of a Tender Exempt procurement contract exceeds the values delegated above, the decision is to be referred to Council.</p> <p>c. Tender exempt procurement under F&amp;G r.11(2)(f) (sole supplier) may only be approved where a record is retained that evidences:</p> <ul style="list-style-type: none"> <li>i. A detailed specification;</li> <li>ii. The outcomes of market testing of the specification;</li> <li>iii. The reasons why market testing has not met the requirements of the specification;</li> <li>iv. Rationale for why the supply is unique and cannot be sourced through other suppliers; and</li> <li>v. The expense is included in the adopted Annual Budget.</li> </ul> <p>c. Where the total consideration of a Tender Exempt procurement contract exceeds the \$500,000 delegated above, the decision is to be referred to Council.</p>
<b>Express Power to Sub-Delegate:</b>	<p><i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees</p>

<b>Sub-Delegate/s:</b> <i>Appointed by CEO</i>	Nil
<b>CEO Conditions on this Sub-Delegation:</b> <i>Conditions on the original delegation also apply to the sub-delegations.</i>	Nil
Compliance Links:	<p>Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns.</p> <p><a href="#"><u>Local Government (Functions and General) Regulations 1996</u></a> – prescribe applicable statutory procedures</p> <p>Council Policy 54 - Purchasing Policy  <i>Local Government Act 1995</i>  <i>State Records Act 1995</i>            Council Policy – Record Keeping            Shire of Woodanilling Code of Conduct            Shire of Woodanilling Records Keeping Plan</p>
Record Keeping:	Each instance of this delegation being exercised is to be recorded in the Register of Delegations in accordance with r.19 of the <i>Local Government (Administration) Regulations 1996</i> .
Reporting Requirements:	The Register of Delegations is to be reported in the Councillor Briefing Session.

**Version Control:**

1	OCM - 21 March 2023 – New delegation (replaces Delegation 9)
2	
3	

## ATTACHMENT 15.4.6

## Tenders for Goods and Services – Accepting and Rejecting Tenders; Determining and Negotiating Minor Variations before entering a contract, Exercising Contract Extension Options

<b>Delegator:</b> <i>Power / Duty assigned in legislation to:</i>	Local Government
<b>Express Power to Delegate:</b> <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
<b>Express Power or Duty Delegated:</b>	<i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> r.11(2)(j) Exercising contract extension options r.18 Rejecting and accepting tenders r.20 Variation of requirements before entry into contract r.21 Varying a contract for the supply of goods or services
<b>Delegate:</b>	<b>Chief Executive Officer</b>
<b>Function:</b> <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> <li>1. Authority to determine whether or not to reject tenders that do not comply with requirements as specified in the invitation to tender [F&amp;G.r.18(2)].</li> <li>2. Authority to seek clarification from tenderers in relation to information contained in their tender submission [F&amp;G r.18(4a)].</li> <li>3. Authority to assess, by written evaluation, tenders that have not been rejected, to determine: <ol style="list-style-type: none"> <li>i. The extent to which each tender satisfies the criteria for deciding which tender to accept; and</li> <li>ii. To accept the tender that is most advantageous to accept.[F&amp;G r.18(4)].</li> </ol> </li> <li>4. Authority to decline to accept any tender [F&amp;G r.18(5)].</li> <li>5. Authority to accept the next most advantageous tender if, within 6-months of accepting a tender, a contract has not been entered into <u>OR</u> the local government and the successful tenderer agree to terminate the contract [F&amp;G r.18(6) &amp; (7)].</li> <li>6. Authority to determine whether variations in goods and services required are minor variations, and to negotiate with the successful tenderer to make minor variations <u>before</u> entering into a contract [F&amp;G r.20(1) and (3)].</li> <li>7. Authority to choose the next most advantageous tender to accept, if the chosen tenderer is unable or unwilling to form a contract to supply the varied requirement <u>OR</u> the minor variation cannot be agreed with the successful tenderer, so that the tenderer ceases to be the chosen tenderer [F&amp;G r.20(2)].</li> <li>8. Authority to exercise a contract extension option that was included in the original tender specification and contract in accordance with r.11(2)(j).</li> </ol>
<b>Council Conditions on this Delegation:</b>	<ol style="list-style-type: none"> <li>a. Exercise of authority under F&amp;G.r.18(2) requires consideration of whether or not the requirements as specified in the invitation to tender have been expressed as mandatory and if so, discretion may not be capable of being exercised – consider process contract implications.</li> <li>b. In accordance with s.5.43(b), tenders may only be accepted under this delegation, where: <ol style="list-style-type: none"> <li>i. The total consideration under the resulting contract is \$250,000 or less;</li> <li>ii. The expense is included in the adopted Annual Budget; and</li> </ol> </li> </ol>



**ATTACHMENT 15.4.6**

	<p>iii. The tenderer has complied with requirements under F&amp;G r.18(2) and (4).</p> <p>c. A decision to vary a tendered contract <u>before</u> entry into the contract [F&amp;G r.20(1) and (3)] must include evidence that the variation is minor in comparison to the total goods or services that tenderers were invited to supply.</p> <p>d. A decision to renew or extend the contract must only occur where the original contract contained the option to renew or extend its term as per r.11(2)(j) <u>and</u> that the contractor's performance has been reviewed and the review evidences the rationale for entering into the extended term.</p>
<b>Express Power to Sub-Delegate:</b>	<p><i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees</p>

<b>Sub-Delegate/s:</b> <i>Appointed by CEO</i>	<b>Deputy Chief Executive Officer</b> <b>Executive Manager Infrastructure</b>
<b>CEO Conditions on this Sub-Delegation:</b> <i>Conditions on the original delegation also apply to the sub-delegations.</i>	<p>r. 18 (2)</p> <p>r. 18 (4a)</p>
<b>Compliance Links:</b>	<p><a href="#"><u>Local Government (Functions and General) Regulations 1996</u></a> – prescribe applicable statutory procedures</p> <p>Council Policy 54 - Purchasing Policy</p> <p><i>Local Government Act 1995</i></p> <p><i>State Records Act 1995</i></p> <p>Council Policy – Record Keeping</p> <p>Shire of Woodanilling Code of Conduct</p> <p>Shire of Woodanilling Records Keeping Plan</p>
<b>Record Keeping:</b>	Each instance of this delegation being exercised is to be recorded in the Register of Delegations in accordance with r.19 of the <i>Local Government (Administration) Regulations 1996</i> .
<b>Reporting Requirements:</b>	The Register of Delegations is to be reported in the Councillor Briefing Session.

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