



ATTACHMENTS

Ordinary Council Meeting

Tuesday, 28 February 2023

Table of Contents

| | | |
|--------|---|-----|
| 12.1.1 | 2023 OCM Schedule and Draft Policy | |
| | Attachment 1 Policy 1.12 - Council meetings..... | 4 |
| 12.1.2 | Reportable Conduct Scheme | |
| | Attachment 1 Reportable Conduct Scheme - Information Sheet..... | 7 |
| | Attachment 2 Reportable Conduct Scheme Bill | 10 |
| | Attachment 3 Reportable Conduct Scheme - Explanatory Memorandum | 73 |
| 12.1.3 | Freedom of Information Statement | |
| | Attachment 1 Shire of Coolgardie Freedom of Information Statement..... | 111 |
| 12.2.2 | FMR - request for invoice adjustment due to cessation of haulage campaign | |
| | Attachment 1 FMR request for credit consideration | 121 |
| 12.2.3 | Haulage Campaign - Bellini Bulk Haulage | |
| | Attachment 1 Haulage Campaign - Bellini Pit 1 (Coolgardie North & Carins Roads) | 124 |
| | Attachment 2 Haulage Campaign - Bellini Pit 2 (Jaurdi Hills Road) | 132 |
| | Attachment 3 Haulage Campaign - Bellini Pit 1 & Pit 2 site map..... | 139 |
| 12.2.4 | List of Payments - December 2022 | |
| | Attachment 1 List of Payments - December 2022 | 147 |
| 12.2.5 | List of Payments - January 2023 | |
| | Attachment 1 List of Payments - January 2023..... | 157 |
| 12.2.6 | Monthly Financial Statements for the period ended 31 December 2022 | |
| | Attachment 1 Monthly Financial Report - December 2022 | 164 |
| | Attachment 2 Management Report - December 2022..... | 187 |
| 12.2.7 | Monthly Financial Statements for the period ended 31 January 2023 | |
| | Attachment 1 Monthly Financial Report - January 2023..... | 193 |
| | Attachment 2 Management Report - January 2023..... | 216 |
| 12.2.8 | 2022/23 Budget Review | |
| | Attachment 1 Budget Review 2022/23 | 222 |
| 12.2.9 | Community user Agreement -Judumul Aboriginal Corporation | |
| | Attachment 1 Judumul Club User Agreement | 260 |

**Policy Number 1.12 Council meetings – Dates, Times and Places,
Public Question Time**

Legislative Reference: s5.24 Local Government Act 1995 s5.24, r 6(1), 12 Local Government (Administration) Regulations 1996, Shire of Coolgardie Meeting Procedures Local Law

Relates to: Delegation NA Sub Delegation NA

Policy Objective:

To describe the dates, times, and venues for Ordinary Council Meetings, and to permit and describe the way members of the public, whether ratepayers or residents of the Shire of Coolgardie or not, are able to ask questions in relation to the Shire and receive an answer.

Policy Scope:

In relation to Public Question Time, tThis Policy applies to all Ordinary and Special Council meetings and relevant Committee meetings.

In relation to the dates, times and places of Ordinary Council Meetings, this Policy applies to each calendar year.

Policy Statement:

Public Question Times

“Public Question Time” will be limited to 15 minutes*. The Council may exercise discretion to extend the time by resolution if required. If there are questions remaining unasked at the expiration of the time allotted members of the public will be asked to submit their questions in writing to the Chief Executive Officer who will provide a written reply with the response placed in the agenda of the next Ordinary Meeting of the Council.

* A minimum of 15 minutes is provided by r 6(1) of the Local Government (Administration) Regulations 1996 (s5.24 of the Local Government Act 1995).

Questions may be asked at the Ordinary Council Meeting and any Committee meeting on any matter affecting the Council and the Shire’s operations. Questions submitted to Special Meetings of the Council will be restricted to the subject matter of the meeting.

Procedures

- Each questioner will be limited to two (2) questions. Statements or long preamble are not permitted, without the express approval of the Presiding member
- People wishing to ask questions are encouraged to put their questions in writing or in a prescribed form and submit them to the Chief

Executive Officer prior to 12.30 pm on the day of the meeting. Oral questions are permitted.

- Priority will be given to questions about matters on the agenda for the meeting and which are comply with the above.
- Every person who wishes to ask a question must identify them self and register with the Minute Secretary immediately prior to the meeting. Questions will be taken in the order in which people register.
- Questions containing offensive remarks, reference or assumptions to the personal affairs or actions of Council Members or employees, or which relate to confidential matters or legal action will not be accepted.
- Questions that the Presiding Member considers have been answered by earlier questions at the meeting or earlier meetings may not be accepted.
- On receipt of a question the Presiding Member may answer the question or direct it to the Chief Executive Officer to answer.
- If the question is of a technical nature the Chief Executive Officer may direct the question to another employee present. If the question requires research, it will be taken on notice.
- There will be no debate on the answers to questions.
- A summary of the question and the answer will be recorded in the minutes of the meeting at which the question was asked.

Dates, times, and places of Ordinary Council Meetings

Ordinary Council Meetings shall be held on the fourth Tuesday of each month February to November inclusive, with no scheduled Ordinary Council Meeting in January, and the December Ordinary Council Meeting to be held on the last Tuesday of the month, in the week prior to Christmas Day, or as determined at the November Ordinary Council Meeting.

Ordinary Council Meetings shall commence at 6.00pm.

The venue for Ordinary Council Meetings shall alternate between the Coolgardie Council Chambers and the Kambalda Recreation Facility Function Room, or other venue as advertised.

Procedure

In accordance with CI 12(2) of the Local Government (Administration) Regulations 1996 the CEO is to advertise the date, time and place of each Ordinary Council Meeting, before the beginning of the year in which the

meetings are to be held.

Responsible Department:

Responsible Officer: CEO

Delegation link (if any):

Date First Adopted: June 2017, February 2022

Review dates: May 2017, August 2019, October 2020

Ombudsman Western Australia

Information about the Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021



What is this Information Sheet about?

This Information Sheet is about the Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021. The Bill will establish a Reportable Conduct Scheme in Western Australia.

What is the Reportable Conduct Scheme?

The Reportable Conduct Scheme (**the Scheme**) will make Western Australian children safer. The Scheme will compel heads of organisations to notify allegations of, or convictions for, child abuse by their employees to the Ombudsman and then investigate these allegations. These investigations will be supervised and reviewed by the Ombudsman.

The Scheme implements key recommendations of the *Royal Commission into Institutional Responses to Child Sexual Abuse* and provides that child abuse in organisations will always be:

- notified to an impartial and independent body;
- investigated fully; and
- dealt with to ensure children are protected from abuse within institutions.

Why do we need a Reportable Conduct Scheme?

The Royal Commission highlighted the numerous times and ways in which children reported abuse and were not believed, or no action was taken. The Royal Commission recommended that States and Territories establish Reportable Conduct Schemes to prevent harm to children by holding organisations accountable for the conduct of their staff.

The Scheme will support people to speak up about concerning behaviours, help prevent child abuse and improve systems and processes of organisations for preventing and dealing with complaints and reports of abuse about their staff.

What is Reportable Conduct?

Consistent with the national approach, conduct covered by the Scheme in the first year will include:

- sexual offences;
- sexual misconduct;
- physical assault; and
- other prescribed offences.

After 12 months of the operation of the Scheme, conduct will also include:

- significant neglect of a child; and
- any behaviour that causes significant emotional or psychological harm to a child.

What organisations are covered?

The types of organisations covered by the Scheme in the first year include:

- child protection and out-of-home care services;
- childcare services;
- education services;
- health services; and
- justice and detention services.

After 12 months of operation of the Scheme, the types of organisations covered also include:

- accommodation and residential services;
- religious institutions; and
- disability services.

The phased implementation is intended to provide an appropriate amount of time for organisations to prepare for their reporting obligations, and to enable the Ombudsman to provide effective guidance and assistance to organisations over the implementation period.

The Scheme will not apply to organisations that do not exercise care, supervision or authority over children as part of its primary functions.

Who are Employees?

Given that the Scheme is about preventing child abuse, it is important that as many employees as possible are included. This includes the following persons over 18 years of age:

- paid employees;
- volunteers;
- contractors;
- ministers of religion;
- certain types of carers; and
- family day care educators.

The inclusion of contractors and volunteers as well as paid employees, is consistent with the recommendations of the Royal Commission.

What is the Ombudsman's role?

The Ombudsman is an impartial officer who serves Parliament and is independent of the Government of the day. The office of the Ombudsman has particular expertise in investigating matters involving the safety and welfare of children, including its longstanding child death review and family and domestic violence review functions.

The Ombudsman will monitor, oversight and review investigations undertaken by organisations into allegations of, and convictions for, abuse of children involving any of the organisation's employees. The Ombudsman may also at any time investigate matters of their own motion.

What does an organisation need to do?

The heads of organisations covered by the Scheme will be required to:

- notify the Ombudsman of allegations of, or convictions for, child abuse by their employees;
- investigate the allegation; and
- provide a report to the Ombudsman on the outcome of the investigation.

Organisations will also be required to have systems in place to enable them to better protect against, and respond to, reportable conduct.

The Bill provides mechanisms to ensure that there is no unnecessary duplication of investigations, including interviewing vulnerable children. These mechanisms include providing for consultation and sharing of information between the Ombudsman and other investigatory or oversight bodies, such as the WA Police Force. It also includes the capacity for the Ombudsman to exempt a matter, or an organisation from an investigation where appropriate, including that it is being investigated by another appropriate person or body.

What will be available for organisations to assist them in meeting their obligations and compliance with the Scheme?

The Ombudsman will work closely and cooperatively with stakeholders in key sectors and individual organisations included in the Scheme to provide education, advice and guidance to assist in building their capacity to meet their reporting obligations and comply with the Scheme. This will include:

- developing tailored guidance and support materials and education programs for each sector, in collaboration with peak bodies for the sector; and
- providing advice and guidance to organisations to assist them in their handling of individual investigations.

The provision of education, advice and assistance is set out in the functions of the Ombudsman which include to:

- educate and provide advice to organisations to assist them to identify and prevent child abuse and to notify and investigate reportable allegations and reportable convictions; and
- support organisations to make continuous improvement in the identification and prevention of reportable conduct and the reporting, notification and investigation of reportable allegations and convictions.

Where can I get a copy of the Bill?

If you would like to read the Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021 that would create the Scheme please go to this [link](#).

Western Australia

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Contents

Part 1 — Preliminary

| | | |
|----|--------------|---|
| 1. | Short title | 2 |
| 2. | Commencement | 2 |
| 3. | Act amended | 2 |

Part 2 — *Parliamentary Commissioner Act 1971* amended

Division 1 — General amendments

| | | |
|----|-------------------------------|---|
| 4. | Long title amended | 3 |
| 5. | Section 4 amended | 3 |
| 6. | Section 19A amended | 4 |
| 7. | Part III Division 3B inserted | 4 |

Division 3B — Reportable conduct scheme

Subdivision 1 — Preliminary

| | | |
|------|--|----|
| 19C. | Terms used | 4 |
| 19D. | Employees of relevant entities | 7 |
| 19E. | Head of a relevant entity | 8 |
| 19F. | Reportable allegation | 9 |
| 19G. | Reportable conduct | 10 |
| 19H. | Reportable conviction | 11 |
| 19I. | Entities to which reportable conduct scheme applies | 12 |
| 19J. | Object and principles | 12 |
| 19K. | Paramount consideration | 13 |
| 19L. | Certain provisions not applicable if entity is agent of Crown | 13 |

Subdivision 2 — Role of Commissioner

| | | |
|------|--|----|
| 19M. | Functions of Commissioner in relation to scheme | 13 |
| 19N. | Commissioner may exempt conduct | 15 |
| 19O. | Commissioner may exempt entities | 15 |

*Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021*Contents

| | | |
|--|--|----|
| 19P. | Commissioner may exempt investigations | 16 |
| 19Q. | Commissioner may approve head of relevant entity in certain circumstances | 17 |
| Subdivision 3 — Systems to deal with reportable conduct | | |
| 19R. | Head of relevant entity must ensure systems in place | 18 |
| 19S. | Commissioner may require information about systems | 19 |
| Subdivision 4 — Notice, investigation and reporting | | |
| 19T. | Report of reportable allegation or reportable conviction | 19 |
| 19U. | Head of relevant entity must notify Commissioner | 20 |
| 19V. | Information may be disclosed to Commissioner or head of entity | 22 |
| 19W. | Head of relevant entity must respond to reportable allegation or reportable conviction | 23 |
| 19X. | Informing employee of certain matters and giving employee opportunity to make submissions | 25 |
| 19Y. | Commissioner must be notified of matters affecting investigation | 26 |
| 19Z. | Head of relevant entity must report outcome of investigation to Commissioner | 27 |
| 19ZA. | Head of relevant entity must report outcome of investigation to employee if employee informed of investigation | 29 |
| 19ZB. | Commissioner may conduct own investigation | 29 |
| 19ZC. | Notice to head of relevant entity of Commissioner's investigation | 32 |
| 19ZD. | Provisions relating to investigation under section 19ZB(1)(a) | 32 |
| 19ZE. | Provision relating to investigation under section 19ZB(1)(b) or (c) | 34 |
| 19ZF. | Application to State Administrative Tribunal for review | 35 |
| 19ZG. | Concurrent investigations or proceedings | 35 |
| Subdivision 5 — Disclosure of information | | |
| 19ZH. | Disclosure of information to child, parent, guardian or other person with parental responsibility | 37 |
| 19ZI. | Commissioner may request information about reportable convictions | 38 |
| 19ZJ. | Prohibition on publishing certain information | 39 |

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Contents

| | | |
|--|---|----|
| Subdivision 6 — Review of amendments made by Parliamentary Commissioner Amendment (Reportable Conduct) Act 2021 | | |
| 19ZK. | Review of amendments made by Parliamentary Commissioner Amendment (Reportable Conduct) Act 2021 | 40 |
| 8. | Section 19 amended | 41 |
| 9. | Section 20 amended | 41 |
| 10. | Section 21 amended | 43 |
| 11. | Section 22A amended | 43 |
| 12. | Section 22AA inserted | 44 |
| 22AA. | Consultation in relation to reportable conduct scheme | 44 |
| 13. | Section 22B amended | 46 |
| 14. | Section 22C inserted | 46 |
| 22C. | Disclosure of certain information in relation to reportable conduct scheme | 46 |
| 15. | Section 23 amended | 48 |
| 16. | Section 23A amended | 50 |
| 17. | Section 25 amended | 50 |
| 18. | Section 28 inserted | 51 |
| 28. | Annual report to include report on reportable conduct scheme | 51 |
| 19. | Section 29 amended | 52 |
| 20. | Section 29A inserted | 52 |
| 29A. | Delegation by Commissioner of Police | 52 |
| 21. | Section 30AA inserted | 53 |
| 30AA. | Protection from liability for giving information: reportable conduct scheme | 53 |
| 22. | Section 30B amended | 54 |
| 23. | Section 33 replaced | 55 |
| 33. | Regulations | 55 |
| 24. | Schedule 1 amended | 55 |
| 25. | Schedule 2 inserted | 56 |
| Schedule 2 — Relevant entities to which this Act applies | | |
| Division 2 — Additional amendments | | |
| 26. | Section 19G amended | 57 |
| 27. | Schedule 2 amended | 58 |

Western Australia

LEGISLATIVE ASSEMBLY

**Parliamentary Commissioner Amendment
(Reportable Conduct) Bill 2021**

A Bill for

An Act to amend the *Parliamentary Commissioner Act 1971*.

The Parliament of Western Australia enacts as follows:

page 1

*Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021***Part 1** Preliminary**s. 1**

Part 1 — Preliminary**1. Short title**

This is the *Parliamentary Commissioner Amendment (Reportable Conduct) Act 2021*.

2. Commencement

This Act comes into operation as follows —

- (a) Part 1— on the day on which this Act receives the Royal Assent;
- (b) Part 2 Division 2 — on the day after the period of 12 months beginning on the day on which section 7 comes into operation;
- (c) the rest of the Act — on a day fixed by proclamation.

3. Act amended

This Act amends the *Parliamentary Commissioner Act 1971*.

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 4****Part 2 — *Parliamentary Commissioner Act 1971*
amended****Division 1 — General amendments****4. Long title amended**

In the long title delete “**authorities and to the deaths of certain children**” and insert:

authorities, to the deaths of certain children and to the reportable conduct scheme

5. Section 4 amended

In section 4 insert in alphabetical order:

CCS Act means the *Children and Community Services Act 2004*;

Commissioner of Police means the person holding or acting in the office of Commissioner of Police under the *Police Act 1892*;

head, of a relevant entity, has the meaning given in section 19E;

investigator, conducting an investigation under Part III Division 3B, means a person or body conducting the investigation under that Division on behalf of the head of a relevant entity for the purposes of the reportable conduct scheme;

relevant entity means an entity to which the reportable conduct scheme applies under section 19I;

religious body means a body established or operated for a religious purpose that operates under the auspices of 1 or more religious denominations or faiths;

page 3

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 6**

1 *reportable allegation* has the meaning given in
 2 section 19F;

3 *reportable conduct* has the meaning given in
 4 section 19G;

5 *reportable conduct scheme* means the scheme
 6 established under Part III Division 3B;

7 *reportable conviction* has the meaning given in
 8 section 19H;

10 **6. Section 19A amended**

11 In section 19A(1) delete the definition of *CCS Act*.

12 **7. Part III Division 3B inserted**

13 After Part III Division 3A insert:
 14

15 **Division 3B — Reportable conduct scheme**

16 **Subdivision 1 — Preliminary**

17 **19C. Terms used**

18 In this Division —

19 *child* means a person who is under 18 years of age;

20 *commencement day* means the day on which the
 21 *Parliamentary Commissioner Amendment (Reportable*
 22 *Conduct) Act 2021* section 7 comes into operation;

23 *employee*, of a relevant entity, has the meaning given
 24 in section 19D;

25 *investigation*, of a matter, includes any preliminary or
 26 other inquiry into, or examination of, the matter;

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

investigation information means information —

- (a) relating to a reportable allegation or a reportable conviction involving an employee of a relevant entity; or
- (b) obtained as a result of an investigation into a reportable allegation or reportable conviction conducted by the Commissioner or a relevant entity; or
- (c) relating to any of the following —
 - (i) the progress, conduct or findings of an investigation referred to in paragraph (b);
 - (ii) any disciplinary or other action taken or not taken in relation to an employee of a relevant entity as a result of the findings of an investigation referred to in paragraph (b);
 - (iii) any action taken, or proposed to be taken, by a relevant entity, as a result of the findings of an investigation referred to in paragraph (b), to improve the identification or prevention of reportable conduct, or the reporting, notification or investigation of reportable allegations and reportable convictions, involving employees of the relevant entity;

physical assault means —

- (a) the intentional or reckless application of physical force without lawful justification or excuse; or
- (b) any act that intentionally or recklessly causes another person to apprehend immediate and unlawful violence;

page 5

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7***sexual misconduct* —

- (a) includes misconduct against, with or in the presence of, a child that is sexual in nature; but
- (b) does not include a sexual offence;

sexual offence —

- (a) means an offence of a sexual nature under a law of this State, another State, a Territory or the Commonwealth, committed against, with or in the presence of, a child; and
- (b) includes, without limitation —
 - (i) an offence under *The Criminal Code* Chapter XXXI committed against, with or in the presence of, a child; and
 - (ii) an offence of a sexual nature under *The Criminal Code* Chapter XXV; and
 - (iii) an offence of a sexual nature under any other provision of *The Criminal Code* committed against, with or in the presence of, a child; and
 - (iv) an offence under a law of another State, a Territory or the Commonwealth the elements of which, if they had occurred in this State, would have constituted an offence of a kind referred to in subparagraph (i), (ii) or (iii); and
 - (v) an offence of attempting, or of conspiracy or incitement, to commit an offence of a kind referred to in subparagraphs (i) to (iv) or paragraph (a); and

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

- 1 (vi) an offence that, at the time it was
 2 committed (whether before, on or after
 3 commencement day), was an offence of
 4 a kind referred to in paragraph (a).

5 **19D. Employees of relevant entities**

- 6 (1) An *employee*, of a relevant entity, is an individual who
 7 has reached 18 years of age and is —
- 8 (a) an officer or employee of the relevant entity,
 9 whether or not the individual's work is in
 10 connection with any work or activities of the
 11 entity that relate to children; or
 - 12 (b) engaged by the entity to provide services to
 13 children, including as a volunteer or contractor;
 14 or
 - 15 (c) engaged by another person or body to provide
 16 services to children on behalf of the entity,
 17 including as a volunteer or contractor; or
 - 18 (d) engaged by the entity as a carer (as defined in
 19 the CCS Act section 3), whether for payment or
 20 not; or
 - 21 (e) a family day care educator or family day care
 22 educator assistant (as those terms are defined in
 23 the Education and Care Services National Law
 24 (Western Australia) section 5(1)) engaged by or
 25 registered with the entity.
- 26 (2) For the purposes of subsection (1)(a), if the relevant
 27 entity is a religious body, a reference to an officer or
 28 employee —
- 29 (a) includes a reference to a minister of religion
 30 and a religious leader of the religious body; but

 page 7

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

- 1 (b) does not include a reference to a person only
2 because the person participates in worship.
- 3 (3) For the purposes of subsection (1)(a), if the relevant
4 entity is the Police Force of Western Australia, a
5 reference to an officer or employee includes a reference
6 to a person appointed under the *Police Act 1892* Part I
7 as an officer or constable of the Police Force.
- 8 (4) For the purposes of subsection (1)(b) and (c), a
9 reference to a contractor includes a reference to the
10 following —
- 11 (a) an officer of, or a person employed or engaged
12 to work for, a contractor;
- 13 (b) a subcontractor of a contractor;
- 14 (c) an officer of, or a person employed or engaged
15 to work for, a subcontractor;
- 16 (d) a volunteer working for a contractor or a
17 subcontractor.
- 18 **19E. Head of a relevant entity**
- 19 (1) The **head** of a relevant entity that is a department or an
20 organisation, as those terms are defined in the *Public*
21 *Sector Management Act 1994* section 3(1), is —
- 22 (a) the chief executive officer or chief employee of
23 the department or organisation; or
- 24 (b) the delegate of the chief executive officer or the
25 chief employee of the department or
26 organisation.
- 27 (2) The **head** of a relevant entity that is an authority, other
28 than a department or an organisation referred to in
29 subsection (1) is —
- 30 (a) the chief executive officer of the authority; or

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

- 1 (b) if there is no chief executive officer — the
 2 president, chairperson or other principal or
 3 presiding member of the authority, or if the
 4 authority is constituted by a single person, that
 5 person; or
 6 (c) the delegate of a person referred to in
 7 paragraph (a) or (b).
- 8 (3) The **head** of a relevant entity that is not a department,
 9 organisation or authority referred to in subsection (1)
 10 or (2) is —
 11 (a) the chief executive officer of the relevant entity
 12 (however described); or
 13 (b) if there is no chief executive officer — the
 14 principal officer of the relevant entity (however
 15 described); or
 16 (c) if there is no chief executive officer or principal
 17 officer of the relevant entity — a person, or the
 18 holder of a position, in the relevant entity
 19 nominated by the entity and approved by the
 20 Commissioner under section 19Q; or
 21 (d) the delegate of a person referred to in
 22 paragraph (a), (b) or (c).
- 23 (4) The regulations may prescribe a person or class of
 24 persons to be the head of a relevant entity.
- 25 (5) Regulations referred to in subsection (4) have effect
 26 despite subsections (1), (2) and (3).
- 27 **19F. Reportable allegation**
- 28 (1) A **reportable allegation** is any information that leads a
 29 person to form the belief on reasonable grounds that an
 30 employee of a relevant entity has engaged in reportable
 31 conduct or conduct that may involve reportable

page 9

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

1 conduct, whether or not the conduct is alleged to have
 2 occurred in the course of the employee's employment.

3 (2) However, a *reportable allegation* does not include
 4 information relating to a reportable conviction.

5 **19G. Reportable conduct**

6 (1) *Reportable conduct* is the following conduct, whether
 7 or not a criminal proceeding in relation to the conduct
 8 has been commenced or concluded and whether the
 9 conduct occurred before, on or after commencement
 10 day —

- 11 (a) a sexual offence;
- 12 (b) sexual misconduct;
- 13 (c) a physical assault committed against, with or in
 14 the presence of, a child;
- 15 (d) an offence prescribed by the regulations for the
 16 purposes of this paragraph.

17 (2) However, *reportable conduct* does not include conduct
 18 that is —

- 19 (a) reasonable for the discipline, management or
 20 care of a child or of another person in the
 21 presence of a child, having regard to —
 - 22 (i) the characteristics of the child, including
 23 the age, health and developmental stage
 24 of the child; and
 - 25 (ii) any relevant code of conduct or
 26 professional standard that at the time
 27 applied to the discipline, management or
 28 care of the child or the other person;

29 or

- 30 (b) trivial or negligible and that has been or will be
 31 investigated and recorded as part of another
 32 workplace procedure; or

page 10

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

1 (c) of a class or kind exempt from being reportable
2 conduct under section 19N(1).

3 (3) For the purposes of this section, **conduct** includes an
4 act or omission.

5 **19H. Reportable conviction**

6 (1) A **reportable conviction** is a conviction, whether
7 before, on or after commencement day, for an offence
8 under a law of this State, another State, a Territory or
9 the Commonwealth that is an offence referred to in
10 section 19G(1)(a) or (d).

11 (2) For the purposes of subsection (1), a **conviction** for an
12 offence committed by a person is a reference to any of
13 the following —

- 14 (a) a court making a formal finding of guilt in
15 relation to the offence;
- 16 (b) if there has been no formal finding of guilt
17 before conviction — a court convicting the
18 person of the offence;
- 19 (c) a court accepting a plea of guilty from the
20 person in relation to the offence;
- 21 (d) a court acquitting the person following a
22 finding under *The Criminal Code* section 27
23 that the person is not guilty of the offence on
24 account of unsoundness of mind or an acquittal
25 following an equivalent finding under a law of
26 another State, a Territory or the
27 Commonwealth.

28 (3) For the purposes of subsection (1), a reference to a
29 **conviction** includes a reference to a conviction that is a
30 spent conviction.

31 (4) For the purposes of subsection (3), an offence becomes
32 spent if, under a law of this State, another State, a

page 11

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

1 Territory or the Commonwealth, the person concerned
 2 is permitted not to disclose the fact that the person was
 3 convicted or found guilty of the offence.

4 (5) For the purposes of subsection (1), a reference to a
 5 **conviction** does not include a reference to a conviction
 6 that is subsequently quashed or set aside by a court.

19I. Entities to which reportable conduct scheme applies

8 The reportable conduct scheme applies to an entity set
 9 out in column 2 of Schedule 2 that —

10 (a) exercises care, supervision or authority over
 11 children as part of its primary functions or
 12 otherwise; and

13 (b) is not exempt under section 19O(1).

19J. Object and principles

15 (1) The object of this Division is to protect children from
 16 harm by establishing and implementing a scheme
 17 for —

18 (a) preventing reportable conduct; and

19 (b) reporting, notifying and investigating reportable
 20 allegations and reportable convictions; and

21 (c) taking appropriate action in response to
 22 findings of reportable conduct.

23 (2) The reportable conduct scheme is based on the
 24 principles that —

25 (a) if a child is able to form views on a matter
 26 concerning a reportable allegation or reportable
 27 conviction and it is appropriate in the
 28 circumstances to consult the child —

29 (i) the child must be given the opportunity
 30 to express the views freely; and

 page 12

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

- 1 (ii) the views are to be given due weight in
 2 the investigation in accordance with the
 3 developmental capacity of the child and
 4 the circumstances;
 5 and
 6 (b) criminal conduct or suspected criminal conduct
 7 should be reported to the police; and
 8 (c) the Commissioner and others involved in the
 9 reportable conduct scheme should work in
 10 collaboration to ensure a fair process is used in
 11 the investigation of reportable allegations and
 12 reportable convictions; and
 13 (d) employees who are the subject of reportable
 14 allegations are entitled to be afforded natural
 15 justice in investigations into their conduct.

19K. Paramount consideration

17 The Commissioner and any other person performing
 18 functions under this Division must regard the best
 19 interests of children as the paramount consideration.

19L. Certain provisions not applicable if entity is agent of Crown

22 Sections 19U(6), 19W(7), 19Z(4) and 19ZC(4) do not
 23 apply if the relevant entity is an agent of the Crown.

Subdivision 2 — Role of Commissioner**19M. Functions of Commissioner in relation to scheme**

- 26 (1) The Commissioner has the following functions in
 27 relation to the reportable conduct scheme —
 28 (a) to oversee and monitor the reportable conduct
 29 scheme;

page 13

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

- 1 (b) to educate and provide advice to relevant
2 entities in order to assist them to identify and
3 prevent reportable conduct and to notify and
4 investigate reportable allegations and reportable
5 convictions;
- 6 (c) to support relevant entities to make continuous
7 improvement in the identification and
8 prevention of reportable conduct and the
9 reporting, notification and investigation of
10 reportable allegations and reportable
11 convictions;
- 12 (d) to monitor the investigation of reportable
13 allegations and reportable convictions by
14 relevant entities;
- 15 (e) if the Commissioner considers it to be in the
16 public interest to do so — to investigate
17 reportable allegations and reportable
18 convictions;
- 19 (f) if the Commissioner considers it to be in the
20 public interest to do so — to investigate
21 whether reportable allegations or reportable
22 convictions have been appropriately handled or
23 investigated or responded to by the head of a
24 relevant entity;
- 25 (g) to make recommendations to relevant entities in
26 relation to the findings of the investigations
27 referred to in paragraph (e) or (f);
- 28 (h) to monitor the compliance of relevant entities
29 with the reportable conduct scheme and
30 whether appropriate and timely action is taken
31 by a relevant entity;

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

-
- 1 (i) to monitor a relevant entity's systems for
2 preventing, notifying and dealing with
3 reportable conduct;
- 4 (j) to report to Parliament on the reportable
5 conduct scheme;
- 6 (k) to perform any other function conferred on the
7 Commissioner under this Division.
- 8 (2) Without limiting the Commissioner's investigation
9 powers under this Act, the Commissioner may exercise
10 any power and perform any function the Commissioner
11 has under Divisions 3 and 4 for the purpose of
12 performing the Commissioner's functions under this
13 Division.
- 14 **19N. Commissioner may exempt conduct**
- 15 (1) The Commissioner may, in accordance with the
16 regulations, exempt a class or kind of conduct of
17 employees of a relevant entity, or a class or kind of
18 relevant entity, from being reportable conduct.
- 19 (2) The Commissioner must publish the details of an
20 exempt class or kind of conduct on the Commissioner's
21 website.
- 22 **19O. Commissioner may exempt entities**
- 23 (1) The Commissioner may exempt an entity from the
24 reportable conduct scheme.
- 25 (2) The Commissioner must give written notice to an
26 entity of an exemption under subsection (1) that relates
27 to the entity.

 page 15

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

- 1 (3) An exemption under subsection (1) continues until the
 2 Commissioner gives the entity written notice that the
 3 exemption is revoked.
- 4 **19P. Commissioner may exempt investigations**
- 5 (1) The Commissioner may exempt the head of a relevant
 6 entity from commencing or continuing an
 7 investigation.
- 8 (2) An exemption under subsection (1) may be for a
 9 specified period.
- 10 (3) Without limiting subsection (1), the Commissioner
 11 may exempt the head of the relevant entity if —
- 12 (a) the matter is already being dealt with or
 13 investigated by another appropriate person or
 14 body; or
- 15 (b) the Commissioner is of the opinion that the
 16 report of the matter to the relevant entity under
 17 section 19T is frivolous or vexatious or not
 18 made in good faith; or
- 19 (c) the head of the relevant entity has made a
 20 request for the exemption in a notice under
 21 section 19Y.
- 22 (4) The Commissioner must give written notice to the head
 23 of the relevant entity of an exemption under
 24 subsection (1) that relates to the entity.
- 25 (5) An exemption under subsection (1) continues until —
- 26 (a) the Commissioner gives the head of the
 27 relevant entity written notice that the exemption
 28 is revoked; or
- 29 (b) if the exemption is for a specified period — the
 30 end of the specified period.

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

- 1 (6) The head of the relevant entity is not required to
 2 provide a report of an investigation under
 3 section 19Z(1) if the investigation is exempt under this
 4 section.

5 **19Q. Commissioner may approve head of relevant entity**
 6 **in certain circumstances**

- 7 (1) This section applies to a relevant entity if —
 8 (a) the entity is not a department or an
 9 organisation, as those terms are defined in the
 10 *Public Sector Management Act 1994*
 11 section 3(1), or an authority; and
 12 (b) there is no chief executive officer of the entity
 13 (however described) or principal officer of the
 14 entity (however described); and
 15 (c) the regulations do not prescribe a person to be
 16 the head of the entity.
- 17 (2) The relevant entity must nominate a person or the
 18 holder of a position in the entity to be the head of the
 19 entity.
- 20 (3) The nomination must be in writing and given to the
 21 Commissioner.
- 22 (4) The Commissioner may, by written notice given to the
 23 relevant entity, approve the person or holder of the
 24 position in the entity nominated by the entity under
 25 subsection (2) to be the head of the entity.
- 26 (5) The Commissioner may, by written notice given to the
 27 entity, revoke an approval under subsection (4).

page 17

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

Subdivision 3 — Systems to deal with reportable conduct**19R. Head of relevant entity must ensure systems in place**

The head of a relevant entity must ensure that the relevant entity has in place —

- (a) a system for preventing reportable conduct by employees of the relevant entity in the course of their employment; and
- (b) a system for enabling any person, including an employee of the relevant entity, to report to the head of the relevant entity a reportable allegation or reportable conviction involving an employee of the relevant entity; and
- (c) a system for enabling any person, including an employee of the relevant entity, to report to the Commissioner a reportable allegation or reportable conviction involving the head of the relevant entity; and
- (d) a system for notifying the Commissioner of a report to the head of the relevant entity of a reportable allegation or reportable conviction involving an employee of the relevant entity; and
- (e) a system for investigating a reportable allegation or reportable conviction relating to an employee of the relevant entity and taking appropriate action in response to a finding of reportable conduct; and
- (f) a system for the receipt, handling and disclosure of investigation information.

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7****19S. Commissioner may require information about systems**

- (1) The Commissioner may request the head of a relevant entity to provide to the Commissioner any information about a system referred to in section 19R.
- (2) The head of a relevant entity must comply with a request under subsection (1).
- (3) The Commissioner may make recommendations for action to be taken by the head of a relevant entity in relation to a system referred to in section 19R and may provide the head of the relevant entity with any necessary information relating to the recommendations.

Subdivision 4 — Notice, investigation and reporting**19T. Report of reportable allegation or reportable conviction**

- (1) This section applies if a person becomes aware of —
 - (a) information that leads the person to form the belief on reasonable grounds that an employee of a relevant entity has engaged in reportable conduct or conduct that may involve reportable conduct, whether or not the conduct is alleged to have occurred in the course of the employee's employment; or
 - (b) a reportable conviction involving an employee of a relevant entity.
- (2) If the person is a relevant employee of the relevant entity, the person must, as soon as practicable —
 - (a) report the matter to the head of the relevant entity; or

page 19

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

- 1 (b) if the matter relates to the head of the relevant
2 entity — report the matter to the
3 Commissioner.
- 4 (3) If the person is not a relevant employee of the relevant
5 entity, the person may —
6 (a) report the matter to the head of the relevant
7 entity; or
8 (b) if the matter relates to the head of the relevant
9 entity — report the matter to the
10 Commissioner.
- 11 (4) For the purposes of subsections (2) and (3), a person is
12 a **relevant employee** of a relevant entity if the person is
13 an employee of the relevant entity under
14 section 19D(1)(a).
- 15 (5) A person who has made a report to the head of the
16 relevant entity under this section may report the matter
17 to the Commissioner if the person is not satisfied with
18 the response of the head of the relevant entity to the
19 report.
- 20 **19U. Head of relevant entity must notify Commissioner**
- 21 (1) This section applies if the head of a relevant entity
22 becomes aware of a reportable allegation or a
23 reportable conviction involving a person who is an
24 employee of the relevant entity.
- 25 (2) The head of the relevant entity must give written notice
26 to the Commissioner of the following information
27 within 7 working days after becoming aware of the
28 reportable allegation or reportable conviction —
29 (a) details of the reportable allegation or reportable
30 conviction;
31 (b) the name (including any former name or alias)
32 of the employee;

page 20

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

-
- 1 (c) the date of birth of the employee;
- 2 (d) the identifying number of any application made
- 3 by the employee for an assessment notice under
- 4 the *Working with Children (Criminal Record*
- 5 *Checking) Act 2004* or any current assessment
- 6 notice issued to the employee under that Act;
- 7 (e) whether the police have been contacted about
- 8 the reportable allegation or reportable
- 9 conviction;
- 10 (f) the risk assessment made and the risk
- 11 management action taken, or proposed to be
- 12 taken, by the relevant entity;
- 13 (g) the name, address and telephone number of the
- 14 relevant entity;
- 15 (h) the name of the head of the relevant entity;
- 16 (i) how the head of the relevant entity intends to
- 17 proceed with the matter;
- 18 (j) any information prescribed by the regulations.
- 19 (3) The head of the relevant entity is only required to
- 20 provide information under subsection (2)(a), (b), (c),
- 21 (d), (e) and (j) of which the head of the relevant entity
- 22 is aware.
- 23 (4) The Commissioner, at the request of the head of the
- 24 relevant entity, may, in writing —
- 25 (a) extend the time for giving a notice under this
- 26 section; or
- 27 (b) exempt the relevant entity from providing
- 28 information that the entity would otherwise be
- 29 required to provide under this section.
- 30 (5) This section does not apply in relation to conduct of
- 31 employees of a relevant entity that is of a class or kind
- 32 that is exempt under section 19N(1).

 page 21

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

- 1 (6) It is an offence for the head of a relevant entity to fail,
 2 without reasonable excuse, to comply with
 3 subsection (2).
 4 Penalty for this subsection: a fine of \$5 000.
- 5 (7) It is a defence to a charge for an offence against
 6 subsection (6) for the person charged to prove that the
 7 person honestly and reasonably believed that another
 8 person had notified the Commissioner of the reportable
 9 allegation or reportable conviction in accordance with
 10 subsection (2).
- 11 **19V. Information may be disclosed to Commissioner or**
 12 **head of entity**
- 13 (1) The head of a relevant entity may disclose any
 14 information to the Commissioner that the head of the
 15 relevant entity believes on reasonable grounds —
 16 (a) reveals reportable conduct involving an
 17 employee of the relevant entity; or
 18 (b) is otherwise relevant to a reportable allegation
 19 involving an employee of the relevant entity.
- 20 (2) A person may disclose any information to the
 21 Commissioner that the person believes on reasonable
 22 grounds —
 23 (a) reveals reportable conduct involving the head
 24 of a relevant entity; or
 25 (b) is otherwise relevant to a reportable allegation
 26 involving the head of a relevant entity.
- 27 (3) A person who makes a report to the head of a relevant
 28 entity under section 19T may disclose any information
 29 to the head of the relevant entity that the person
 30 believes on reasonable grounds —
 31 (a) reveals reportable conduct involving an
 32 employee of the relevant entity; or

page 22

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

1 (b) is otherwise relevant to a reportable allegation
2 involving an employee of the relevant entity.

3 (4) A person who has made a report to the head of the
4 relevant entity under section 19T and is not satisfied
5 with the response of the head of the relevant entity to
6 the report may disclose any information to the
7 Commissioner that the person believes on reasonable
8 grounds —

9 (a) reveals reportable conduct involving an
10 employee of the relevant entity; or

11 (b) is otherwise relevant to a reportable allegation
12 involving an employee of the relevant entity.

13 **19W. Head of relevant entity must respond to reportable**
14 **allegation or reportable conviction**

15 (1) As soon as practicable after the head of a relevant
16 entity becomes aware of a reportable allegation or
17 reportable conviction involving an employee of the
18 relevant entity, the head of the relevant entity —

19 (a) must —

20 (i) investigate the reportable allegation or
21 reportable conviction; or

22 (ii) arrange for an employee of the relevant
23 entity to investigate the reportable
24 allegation or reportable conviction on
25 behalf of the head of the relevant entity;
26 or

27 (iii) engage a person or body as an
28 independent investigator to investigate
29 the reportable allegation or reportable
30 conviction on behalf of the head of the
31 relevant entity;

32 and

page 23

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

- 1 (b) must inform the Commissioner of the name and
 2 contact details of the person or body, or
 3 position or unit in the relevant entity,
 4 responsible for conducting the investigation on
 5 behalf of the relevant entity.
- 6 (2) The head of a relevant entity must take all reasonable
 7 steps to ensure that an investigation under
 8 subsection (1) is carried out in a timely way.
- 9 (3) As soon as practicable after conducting an
 10 investigation in relation to an employee under
 11 subsection (1), the head of a relevant entity must
 12 either —
- 13 (a) make a finding of reportable conduct in relation
 14 to the employee if the head of relevant entity
 15 has formed the view, on reasonable grounds,
 16 that reportable conduct involving the employee
 17 has occurred; or
- 18 (b) make a finding that there are no grounds, or no
 19 reasonable grounds, for the head of the relevant
 20 entity to form the view that reportable conduct
 21 involving the employee has occurred.
- 22 (4) As soon as practicable after making a finding of
 23 reportable conduct in relation to an employee under
 24 this Act, the head of the relevant entity must ensure
 25 that —
- 26 (a) appropriate action is taken in relation to the
 27 employee in response to the finding; and
- 28 (b) if the head of the relevant entity has formed the
 29 view that it is needed, appropriate action is
 30 taken to improve the identification or
 31 prevention of reportable conduct or the
 32 reporting, notification or investigation of
 33 reportable allegations and reportable

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

convictions involving employees of the relevant entity.

(5) The Commissioner may, in writing, request the head of a relevant entity to provide investigation information to the Commissioner.

(6) The head of a relevant entity must comply with a request under subsection (5).

(7) It is an offence for the head of a relevant entity to fail, without reasonable excuse, to comply with subsection (1) or (6).

Penalty for this subsection: a fine of \$5 000.

19X. Informing employee of certain matters and giving employee opportunity to make submissions

(1) This section applies if an employee of a relevant entity is the subject of an investigation under section 19W(1).

(2) Before any adverse finding in relation to the employee is made as a result of the investigation, the head of the relevant entity —

(a) must —

(i) inform the employee that the employee is the subject of the investigation; and

(ii) inform the employee of the reportable allegation or reportable conviction being investigated; and

(iii) give the employee an opportunity to make submissions to the head of the relevant entity setting out the employee's response in relation to the reportable allegation or reportable conviction being investigated;

and

page 25

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

- 1 (b) must, after complying with paragraph (a) and
 2 considering any submissions made by the
 3 employee —
- 4 (i) inform the employee of the proposed
 5 adverse finding; and
- 6 (ii) give the employee an opportunity to
 7 make submissions to the head of the
 8 relevant entity setting out the
 9 employee's responses in relation to the
 10 proposed adverse finding.
- 11 (3) Before any disciplinary or other action is taken in
 12 relation to the employee as a result of the findings of
 13 the investigation, the head of the relevant entity
 14 must —
- 15 (a) inform the employee of the action that is
 16 proposed to be taken; and
- 17 (b) give the employee an opportunity to make
 18 submissions to the head of the relevant entity
 19 setting out the employee's response in relation
 20 to the action that is proposed to be taken.
- 21 **19Y. Commissioner must be notified of matters affecting**
 22 **investigation**
- 23 (1) The head of a relevant entity must, as soon as
 24 practicable, notify the Commissioner if, in relation to a
 25 matter being investigated under section 19W(1), the
 26 head of the relevant entity —
- 27 (a) forms the view on reasonable grounds that —
- 28 (i) the matter does not constitute reportable
 29 conduct; or
- 30 (ii) the report of the matter to the relevant
 31 entity under section 19T is frivolous or
 32 vexatious or not made in good faith;

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

-
- 1 or
- 2 (b) becomes aware that another appropriate person
- 3 or body is dealing with or investigating the
- 4 matter; or
- 5 (c) is required by law to comply with the directions
- 6 of another person or body in relation to the
- 7 investigation of the matter; or
- 8 (d) is requested or directed by another appropriate
- 9 person or body to cease, or discontinue for a
- 10 period, the investigation of the matter.
- 11 (2) The notice must —
- 12 (a) be given in writing and be in the form approved
- 13 by the Commissioner (if any); and
- 14 (b) contain the information required by the
- 15 Commissioner.
- 16 (3) The head of the relevant entity may, in the notice,
- 17 request the Commissioner to exempt the head of the
- 18 relevant entity under section 19P(1) from the
- 19 requirement to continue the investigation.
- 20 **19Z. Head of relevant entity must report outcome of**
- 21 **investigation to Commissioner**
- 22 (1) The head of a relevant entity must, as soon as
- 23 practicable after the end of an investigation under
- 24 section 19W(1), give the Commissioner —
- 25 (a) a written report setting out —
- 26 (i) the findings of the investigation and the
- 27 reasons for those findings; and
- 28 (ii) any submissions made by the employee
- 29 under section 19X; and

 page 27

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

-
- 1 (iii) any disciplinary or other action taken, or
 2 proposed to be taken, in relation to the
 3 employee as a result of the findings of
 4 the investigation; and
- 5 (iv) if the entity does not propose to take any
 6 disciplinary or other action in relation to
 7 the employee — the reasons why no
 8 action is to be taken; and
- 9 (v) any action taken, or proposed to be
 10 taken, as a result of the findings of the
 11 investigation, to improve the
 12 identification or prevention of
 13 reportable conduct, or the reporting,
 14 notification or investigation of
 15 reportable allegations and reportable
 16 convictions, involving employees of the
 17 relevant entity;
- 18 and
- 19 (b) any other information that the head of the
 20 relevant entity considers relevant to the report.
- 21 (2) After receiving the report and other information, the
 22 Commissioner may, by written notice given to the head
 23 of the relevant entity, request any additional
 24 information specified in the notice that the
 25 Commissioner considers relevant to determine
 26 whether —
- 27 (a) the reportable allegation or reportable
 28 conviction was properly investigated; and
- 29 (b) appropriate action was taken as a result of the
 30 investigation.
- 31 (3) The head of a relevant entity must comply with a
 32 request under subsection (2).

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

- (4) It is an offence for the head of a relevant entity to fail, without reasonable excuse, to comply with subsection (1) or (3).

Penalty for this subsection: a fine of \$5 000.

19ZA. Head of relevant entity must report outcome of investigation to employee if employee informed of investigation

- (1) This section applies if an employee of a relevant entity is the subject of an investigation under section 19W(1) and the head of the relevant entity has informed the employee of the investigation.
- (2) The head of a relevant entity must, as soon as practicable after the end of an investigation under section 19W(1), give the employee —
- (a) written notice stating that the investigation has ended; and
 - (b) a written report setting out the findings of the investigation and the reasons for those findings.

19ZB. Commissioner may conduct own investigation

- (1) The Commissioner may conduct an investigation into any of the following —
- (a) any reportable allegation or reportable conviction involving an employee of a relevant entity;
 - (b) the handling or investigation by the head of a relevant entity of a reportable allegation or reportable conviction involving an employee of the relevant entity;
 - (c) any action taken or not taken by the head of a relevant entity in response to a finding of reportable conduct in relation to an employee of the relevant entity.

page 29

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

- 1 (2) The Commissioner must not conduct an investigation
 2 under this section unless the Commissioner considers
 3 that it is in the public interest to do so.
- 4 (3) The Commissioner may decide to conduct an
 5 investigation under this section —
- 6 (a) on the Commissioner's own initiative; or
 7 (b) in response to a report or disclosure under this
 8 Division; or
 9 (c) in response to a complaint made to the
 10 Commissioner by an employee of a relevant
 11 entity in relation to any of the following —
- 12 (i) the handling or investigation by the
 13 head of a relevant entity under this
 14 Division of a reportable allegation or
 15 reportable conviction involving the
 16 employee;
 17 (ii) a finding of reportable conduct in
 18 relation to the employee;
 19 (iii) any action taken or not taken by the
 20 head of a relevant entity in response to a
 21 finding of reportable conduct in relation
 22 to the employee;
- 23 or
- 24 (d) in response to a complaint made to the
 25 Commissioner by any other person in relation
 26 to any of the following that affects the person in
 27 the person's personal capacity —
- 28 (i) the handling or investigation by the
 29 head of a relevant entity under this
 30 Division of a reportable allegation or
 31 reportable conviction involving an
 32 employee of the relevant entity;

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

- 1 (ii) a finding of reportable conduct in
2 relation to an employee of the relevant
3 entity;
4 (iii) any action taken or not taken by the
5 head of a relevant entity in response to a
6 finding of reportable conduct in relation
7 to an employee of the relevant entity.
- 8 (4) The Commissioner may make the following findings
9 following an investigation under subsection (1)(a) —
- 10 (a) in the case of an investigation of a reportable
11 allegation involving an employee of a relevant
12 entity —
- 13 (i) that the Commissioner is of the opinion
14 that the employee has engaged in
15 reportable conduct; or
- 16 (ii) that there are no grounds, or no
17 reasonable grounds, for the
18 Commissioner to form the opinion that
19 the employee has engaged in reportable
20 conduct;
- 21 (b) in the case of an investigation of a reportable
22 conviction involving an employee of a relevant
23 entity —
- 24 (i) that the employee has a reportable
25 conviction; or
- 26 (ii) that the employee does not have a
27 reportable conviction.

page 31

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7****19ZC. Notice to head of relevant entity of Commissioner's investigation**

(1) If the Commissioner decides to conduct an investigation under section 19ZB, the Commissioner must give the head of the relevant entity written notice stating —

- (a) that the Commissioner intends to conduct an investigation under section 19ZB; and
- (b) the matters to be investigated; and
- (c) whether the Commissioner requires the head of the relevant entity not to commence, or to suspend, an investigation into a matter the Commissioner has decided to investigate.

(2) The Commissioner, on completing an investigation under section 19ZB, may require the head of the relevant entity to continue an investigation that is suspended under subsection (1)(c).

(3) The head of a relevant entity must, as far as practicable, comply with a requirement of the Commissioner under subsection (1)(c) or (2).

(4) It is an offence for the head of a relevant entity to fail, without reasonable excuse, to comply with subsection (3).

Penalty for this subsection: a fine of \$5 000.

19ZD. Provisions relating to investigation under section 19ZB(1)(a)

(1) This section applies if the Commissioner decides to conduct an investigation under section 19ZB(1)(a).

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

-
- 1 (2) The Commissioner must give the employee who is the
2 subject of the investigation written notice stating —
- 3 (a) that the Commissioner intends to conduct an
4 investigation under section 19ZB(1)(a); and
- 5 (b) the reportable allegation or reportable
6 conviction to be investigated.
- 7 (3) As soon as practicable after the investigation ends, the
8 Commissioner —
- 9 (a) must give the head of the relevant entity —
- 10 (i) written notice stating that the
11 investigation has ended; and
- 12 (ii) a written report setting out the findings
13 of the investigation and the reasons for
14 those findings;
- 15 and
- 16 (b) may make any recommendations that the
17 Commissioner thinks fit.
- 18 (4) The head of a relevant entity must not take any action
19 to implement a recommendation of the Commissioner
20 under subsection (3)(b) involving an employee of the
21 relevant entity until the later of the following —
- 22 (a) the end of the period under section 19ZF(2) for
23 the employee to apply for a review of a finding
24 of the Commissioner on the investigation;
- 25 (b) if the employee makes an application under
26 section 19ZF(1) for a review of a finding of the
27 Commissioner on the investigation — the final
28 determination of the review.
- 29 (5) Nothing in subsection (4) prevents —
- 30 (a) the CEO as defined in the CCS Act section 3
31 from taking action under that Act to safeguard
32 or promote a child's wellbeing; or

 page 33

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

- 1 (b) the head of a relevant entity taking any action
 2 that the head of the relevant entity considers
 3 should be taken to safeguard or promote a
 4 child's wellbeing.
- 5 (6) As soon as practicable after the investigation ends, the
 6 Commissioner must give the employee who was the
 7 subject of the investigation —
- 8 (a) written notice stating that the investigation has
 9 ended; and
- 10 (b) a written report setting out —
- 11 (i) the findings of the investigation and the
 12 reasons for those findings; and
- 13 (ii) any recommendation made under
 14 subsection (3)(b) in relation to the
 15 employee.
- 16 **19ZE. Provision relating to investigation under**
 17 **section 19ZB(1)(b) or (c)**
- 18 As soon as practicable after an investigation referred to
 19 in section 19ZB(1)(b) or (c) ends, the Commissioner —
- 20 (a) must give the head of the relevant entity —
- 21 (i) written notice stating that the
 22 investigation has ended; and
- 23 (ii) a written report setting out the findings
 24 of the investigation and the reasons for
 25 those findings;
- 26 and
- 27 (b) may make any recommendations that the
 28 Commissioner thinks fit.

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7****19ZF. Application to State Administrative Tribunal for review**

- (1) A person aggrieved by a finding of the Commissioner on an investigation conducted under section 19ZB(1)(a) may apply to the State Administrative Tribunal for a review of the finding.
- (2) An application under subsection (1) must be made within 28 days after the person is notified of the finding for which the review is sought.
- (3) For a review under this section, the State Administrative Tribunal must be constituted by a judicial member as defined in the *State Administrative Tribunal Act 2004* section 3(1).
- (4) A finding of the Commissioner on an investigation conducted under section 19ZB(1)(a) is taken to be a decision for the purposes of the *State Administrative Tribunal Act 2004* Part 3 Division 3.

19ZG. Concurrent investigations or proceedings

- (1) This section applies if —
 - (a) the Commissioner of Police advises the Commissioner or the head of a relevant entity that an investigation or finding under this Division is likely to compromise a police investigation; or
 - (b) another person or body with authority to investigate the conduct of an employee of a relevant entity advises the Commissioner or the head of the relevant entity that an investigation or finding under this Division is likely to compromise an investigation by that person or body (a *relevant investigation*).

page 35

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

-
- 1 (2) The Commissioner or the head of the relevant entity
2 may —
- 3 (a) suspend the investigation or finding until
4 otherwise advised; and
- 5 (b) take steps to manage any risks while the
6 investigation or finding is suspended.
- 7 (3) Before making a decision under subsection (2)(a) about
8 whether to suspend or continue an investigation, the
9 Commissioner or the head of the relevant entity must
10 consult with, as the case requires —
- 11 (a) the Commissioner of Police or the officer in
12 charge of the police investigation; or
- 13 (b) the person or body conducting the relevant
14 investigation.
- 15 (4) Before making a decision under subsection (2)(b) about
16 the steps to be taken to manage risks, the
17 Commissioner or the head of the relevant entity must
18 consult with, as the case requires —
- 19 (a) the Commissioner of Police or the officer in
20 charge of the police investigation; or
- 21 (b) the person or body conducting the relevant
22 investigation.
- 23 (5) If the head of the relevant entity decides to suspend an
24 investigation or finding under this section, the head of
25 the relevant entity must advise the Commissioner of —
- 26 (a) the suspension; and
27 (b) the steps being taken to manage the risks.
- 28 (6) If the Commissioner or the head of the relevant entity
29 decides not to suspend the investigation, the
30 Commissioner or the head of the relevant entity must
31 ensure the investigation is conducted in a way that does

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

1 not compromise the police investigation or the relevant
2 investigation, as the case requires.

3 (7) This section does not affect the operation of any other
4 Act.

5 (8) In this section, a reference to a police investigation or
6 relevant investigation includes a reference to any court
7 proceeding (including an appeal) arising out of the
8 investigation.

9 **Subdivision 5 — Disclosure of information**

10 **19ZH. Disclosure of information to child, parent, guardian**
11 **or other person with parental responsibility**

12 (1) The Commissioner or the head of a relevant entity may
13 disclose information about the matters referred to in
14 subsection (2) to —

15 (a) a child who is the subject of conduct that forms
16 the basis of a reportable allegation or a
17 reportable conviction that is being, or has been,
18 investigated by the Commissioner or the head
19 of the relevant entity; or

20 (b) a parent or guardian of a child referred to in
21 paragraph (a), or a person who has parental
22 responsibility for the child.

23 (2) For the purposes of subsection (1), the matters are —

24 (a) the progress of the investigation; or

25 (b) the findings of the investigation; or

26 (c) any action taken as a result of the investigation.

page 37

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

- 1 (3) The Commissioner or the head of a relevant entity must
 2 not disclose information under subsection (1) —
 3 (a) if the disclosure would —
 4 (i) put the wellbeing of the child, or the
 5 safety of any other person, at risk; or
 6 (ii) contravene the CCS Act section 124F
 7 or 240; or
 8 (iii) compromise an investigation under this
 9 Act, a police investigation, a relevant
 10 investigation referred to in
 11 section 19ZG or an investigation under
 12 another Act;
 13 or
 14 (b) if the disclosure would be to a parent, guardian
 15 or other person referred to in subsection (1)(b)
 16 and the Commissioner, or head of the relevant
 17 entity, is satisfied that the child has sufficient
 18 maturity and understanding to consent to the
 19 disclosure and the child does not consent to the
 20 disclosure; or
 21 (c) in any circumstances prescribed by the
 22 regulations.
- 23 **19ZI. Commissioner may request information about**
 24 **reportable convictions**
- 25 (1) In this section —
 26 **Registrar**, of a relevant court, means —
 27 (a) in the case of the Supreme Court — the
 28 Principal Registrar of the Supreme Court; or
 29 (b) in the case of the District Court — the Principal
 30 Registrar of the District Court; or

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 7**

- 1 (c) in the case of the Magistrates Court — the
2 Principal Registrar of the Magistrates Court; or
3 (d) in the case of the Children's Court — a
4 registrar of the Children's Court;
- 5 **relevant court** means the Supreme Court, the District
6 Court, the Magistrates Court or the Children's Court.
- 7 (2) The Commissioner may request a Registrar of a
8 relevant court to provide information relating to a
9 reportable conviction entered against an employee of a
10 relevant entity that the Commissioner reasonably
11 requires for the purposes of an investigation under the
12 reportable conduct scheme.
- 13 (3) The Commissioner is authorised to disclose
14 information obtained under this Division or Division 3
15 or 4 for the purpose of that request.
- 16 (4) A Registrar of a relevant court to whom a request for
17 information is made under subsection (2) is authorised
18 to disclose the information to the Commissioner for the
19 purposes of an investigation under the reportable
20 conduct scheme.
- 21 (5) This section applies despite section 13(2).
- 22 **19ZJ. Prohibition on publishing certain information**
- 23 (1) In this section —
24 **publish** means to disseminate to the public or a section
25 of the public by any means, including the following —
26 (a) in a book, newspaper, magazine or other
27 written publication;
28 (b) by radio broadcast, television, a website, an
29 online facility or other electronic means.

page 39

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 7**

- 1 (2) A person must not publish, or cause to be published,
 2 information that identifies, or is likely to lead to the
 3 identification of, another person as a person who has
 4 made a report under section 19T.
 5 Penalty for this subsection: imprisonment for 2 years or
 6 a fine of \$8 000.
- 7 (3) A person must not publish, or cause to be published,
 8 information that identifies, or is likely to lead to the
 9 identification of, another person as a child who is the
 10 subject of conduct that forms the basis of —
 11 (a) a report that has been made under section 19T;
 12 or
 13 (b) a finding of reportable conduct in relation to an
 14 employee of a relevant entity that has been
 15 made under this Act.
 16 Penalty for this subsection: imprisonment for 2 years or
 17 a fine of \$8 000.
- 18 (4) A person does not commit an offence under
 19 subsection (2) or (3) if the publication of the
 20 information is authorised under any other Act.

21 **Subdivision 6 — Review of amendments made by**
 22 ***Parliamentary Commissioner Amendment (Reportable***
 23 ***Conduct) Act 2021***

24 **19ZK. Review of amendments made by *Parliamentary***
 25 ***Commissioner Amendment (Reportable Conduct)***
 26 ***Act 2021***

- 27 (1) The Minister must review the operation and
 28 effectiveness of the amendments made to this Act by
 29 the *Parliamentary Commissioner Amendment*
 30 *(Reportable Conduct) Act 2021*, and prepare a report
 31 based on the review, as soon as practicable after the

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 8**

- 1 5th anniversary of the day on which section 7 of that
2 Act comes into operation.
- 3 (2) The review must include consideration as to whether
4 the reportable conduct scheme should be expanded to
5 apply to any other entities.
- 6 (3) The Minister must cause the report to be laid before
7 each House of Parliament as soon as practicable after it
8 is prepared, but not later than 12 months after the
9 5th anniversary.
10

11 8. Section 19 amended**12 After section 19(8) insert:**
13

- 14 (9) This section applies to an investigation by the
15 Commissioner for the purposes of the reportable
16 conduct scheme as follows —
- 17 (a) subsections (1) and (1a) do not apply;
18 (b) a reference to a department or authority is taken
19 to be a reference to a relevant entity;
20 (c) a reference to the principal officer of a
21 department or authority is taken to be a
22 reference to the head of a relevant entity;
23 (d) subsection (7)(b) applies only if the
24 investigation relates to a relevant entity that is a
25 department or authority.
26

27 9. Section 20 amended**28 (1) In section 20(2A) after “investigation” insert:**
29**30 by the Commissioner**
31

page 41

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 9**

1 (2) After section 20(2A) insert:

2

3 (2AA) No obligation to maintain secrecy or other restriction
4 upon the disclosure of information obtained by or
5 furnished to the head of a relevant entity or an
6 investigator conducting an investigation under
7 Division 3B, whether imposed by any enactment or by
8 any rule of law, applies to the disclosure of information
9 for the purposes of an investigation by the
10 Commissioner under this Act.
11

12 (3) In section 20(2B):

13 (a) delete “Crown or any authority to which this Act
14 applies” and insert:

15

16 Crown, any authority to which this Act applies or a
17 relevant entity
18

19 (b) delete “such investigation” insert:

20

21 investigation by the Commissioner under this Act
22

23 (4) In section 20(3):

24 (a) delete “(2A) and (2B), a person is not compelled for the
25 purposes of an investigation” and insert:

26

27 (2A), (2AA) and (2B), a person is not compelled for the
28 purposes of an investigation by the Commissioner
29

30 (b) delete “he” and insert:

31

32 the person
33

page 42

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 10**1 **10. Section 21 amended**

2 (1) In section 21 delete “For” and insert:

3

4 (1) For

5

6 (2) At the end of section 21 insert:

7

8 (2) For the purposes of conducting an investigation under
 9 Division 3B, the Commissioner may, at any time, enter
 10 any premises occupied or used by any relevant entity,
 11 and inspect those premises or any thing for the time
 12 being in those premises.

13

14 **11. Section 22A amended**

15 In section 22A(1) delete “concerning any complaint under this
 16 Act or any investigation under this Act.” and insert:

17

18 concerning —

19 (a) any complaint under this Act; or

20 (b) any investigation under this Act, other than an
 21 investigation conducted for the purposes of the
 22 reportable conduct scheme.

23

24 Note: The heading to amended section 22A is to read:

25 **Consultation other than in relation to reportable conduct scheme**

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021
Part 2 Parliamentary Commissioner Act 1971 amended
Division 1 General amendments
s. 12

1 **12. Section 22AA inserted**

2 After section 22A insert:
 3

4 **22AA. Consultation in relation to reportable conduct**
 5 **scheme**

- 6 (1) The Commissioner may consult any of the persons or
 7 bodies specified in subsection (2) concerning —
 8 (a) a reportable allegation or reportable conviction;
 9 or
 10 (b) any investigation under this Act conducted for
 11 the purposes of the reportable conduct scheme;
 12 or
 13 (c) any other matter that is relevant to the functions
 14 of the Commissioner under the reportable
 15 conduct scheme.
- 16 (2) For the purposes of subsection (1), the persons and
 17 bodies are —
 18 (a) the Corruption and Crime Commission;
 19 (b) the Public Sector Commissioner;
 20 (c) the Inspector of Custodial Services;
 21 (d) the Director of Public Prosecutions;
 22 (e) a person or body that has functions under the
 23 law of another State, a Territory or the
 24 Commonwealth that substantially correspond to
 25 the functions of the Commissioner under the
 26 reportable conduct scheme.
- 27 (3) The Commissioner or the head of a relevant entity may
 28 consult any of the persons or bodies specified in
 29 subsection (4) concerning —
 30 (a) a reportable allegation or reportable conviction;
 31 or

page 44

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 12**

-
- 1 (b) any investigation under this Act conducted for
 2 the purposes of the reportable conduct scheme;
 3 or
 4 (c) any other matter that is relevant to the functions
 5 of the Commissioner or the head of the relevant
 6 entity under the reportable conduct scheme.
- 7 (4) For the purposes of subsection (3), the persons and
 8 bodies are —
 9 (a) the Commissioner of Police;
 10 (b) the Commissioner for Children and Young
 11 People;
 12 (c) the CEO as defined in the CCS Act section 3;
 13 (d) the CEO as defined in the *Working with*
 14 *Children (Criminal Record Checking) Act 2004*
 15 section 4.
- 16 (5) Information obtained by the Commissioner, the Deputy
 17 Commissioner or a member of the Commissioner's
 18 staff under this Act for the purposes of the reportable
 19 conduct scheme may be disclosed for the purposes of
 20 any consultation by the Commissioner under
 21 subsection (1) or (3).
- 22 (6) Information obtained by the head of a relevant entity or
 23 an investigator conducting an investigation under
 24 Division 3B for the purposes of the reportable conduct
 25 scheme may be disclosed for the purposes of any
 26 consultation by the head of the relevant entity under
 27 subsection (3).
 28

 page 45

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 13**1 **13. Section 22B amended**

2 In section 22B:

3 (a) after “this Act” insert:

4

5 (other than an investigation conducted for the purposes
6 of the reportable conduct scheme)

7

8 (b) in paragraph (e)(ii) delete “Commissioner,” and insert:

9

10 Commissioner for Children and Young People,
11

12 Note: The heading to amended section 22B is to read:

13 **Disclosure of certain information other than in relation to**
14 **reportable conduct scheme**15 **14. Section 22C inserted**16 After section 22B insert:
1718 **22C. Disclosure of certain information in relation to**
19 **reportable conduct scheme**

20 (1) In this section —

21 **reportable conduct information** means information
22 obtained by the Commissioner, the Deputy
23 Commissioner or a member of the Commissioner’s
24 staff for the purposes of the reportable conduct scheme.25 (2) The Commissioner, the Deputy Commissioner or a
26 member of the Commissioner’s staff authorised for the
27 purposes of this section by the Commissioner or the

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 14**

Deputy Commissioner may disclose reportable conduct information if —

(a) the information —

- (i) is disclosed to a person referred to in section 22B(aa), (b), (c), (d) or (ea); and
- (ii) concerns a matter of a kind for which information can be disclosed to that person under section 22B;

or

(b) the information —

- (i) is disclosed to the Commissioner of Police; and
- (ii) concerns a matter that is relevant to the functions of the Commissioner of Police;

or

(c) the information —

- (i) is disclosed to the Commissioner for Children and Young People or a member of the staff of the Commissioner for Children and Young People authorised for the purposes of this subparagraph by the Commissioner for Children and Young People; and
- (ii) concerns a matter that is relevant to the functions of the Commissioner for Children and Young People under the *Commissioner for Children and Young People Act 2006*;

or

(d) the information —

- (i) is disclosed to the CEO as defined in the CCS Act section 3 or a member of the

page 47

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 15**

- 1 staff of the Department as defined in
2 that section; and
- 3 (ii) concerns a matter that is relevant to the
4 functions of the CEO under that Act;
- 5 or
- 6 (e) the information —
- 7 (i) is disclosed to the CEO as defined in the
8 *Working with Children (Criminal*
9 *Record Checking) Act 2004* section 4 or
10 an officer of the Department as defined
11 in that section; and
- 12 (ii) concerns a matter that is relevant to the
13 functions of the CEO under that Act.
14
- 15 **15. Section 23 amended**
- 16 (1) In section 23(1):
- 17 (a) after “an investigation” (1st occurrence) insert:
18
19 by the Commissioner
20
- 21 (b) in paragraph (c) delete “section 22A or 22B.” and insert:
22
23 Division 3B or section 22A, 22AA, 22B or 22C(2).
24
- 25 (2) In section 23(1a) delete “relates, and a person to whom such a
26 direction is given shall” and insert:
27
28 relates or any other purpose specified in the direction, and a
29 person to whom such a direction is given must
30

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 15**

-
- 1 (3) In section 23(1b):
- 2 (a) delete “his opinion,” and insert:
- 3
- 4 the Commissioner’s opinion,
- 5
- 6 (b) delete “applies or of any person,” and insert:
- 7
- 8 applies, of any person or of the proper operation of the
- 9 reportable conduct scheme,
- 10
- 11 (4) In section 23(1d)(a) delete “department or authority” and insert:
- 12
- 13 department, authority or relevant entity
- 14
- 15 (5) In section 23(1e):
- 16 (a) delete “he shall,” and insert:
- 17
- 18 the Commissioner must,
- 19
- 20 (b) after section 23(1e)(a) insert:
- 21
- 22 (aa) if the opinions relate to a relevant entity, the
- 23 head of the relevant entity; or
- 24
- 25 (c) delete “before him” and insert:
- 26
- 27 before the Commissioner
- 28

 page 49

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 16**

1 **16. Section 23A amended**

2 (1) In section 23A delete “Any” and insert:

3

4 (1) Any

5

6 (2) At the end of section 23A insert:

7

8 (2) Subsection (1) does not apply to a document sent to the
 9 Commissioner, the Deputy Commissioner or a member
 10 of the Commissioner’s staff or by the Commissioner,
 11 the Deputy Commissioner or a member of the
 12 Commissioner’s staff in the course of, or for the
 13 purposes of —

14 (a) an investigation by the head of a relevant entity
 15 under section 19W(1); or

16 (b) an investigation by the Commissioner under
 17 section 19ZB(1)(a).
 18

19 Note: The heading to amended section 23A is to read:

20 **Certain documents sent to or by Commissioner not admissible**21 **17. Section 25 amended**

22 After section 25(7) insert:

23

24 (8) This section applies in relation to an investigation by
 25 the Commissioner for the purposes of the reportable
 26 conduct scheme as follows —

27 (a) any reference to the appropriate authority is
 28 taken to be a reference to the relevant entity;

29 (b) any reference to the principal officer of the
 30 appropriate authority is taken to be a reference
 31 to the head of the relevant entity;

page 50

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 18**

- 1 (c) subsection (3) applies only if the investigation
 2 relates to a relevant entity that is a department
 3 or authority;
 4 (d) for the purposes of an investigation referred to
 5 in section 19ZB(1)(a) —
 6 (i) subsections (1) and (2) do not apply;
 7 and
 8 (ii) a reference in subsections (3) to (5) to a
 9 recommendation under subsection (2) is
 10 taken to be a reference to a
 11 recommendation under
 12 section 19ZD(3)(b).
 13

14 **18. Section 28 inserted**15 At the end of Part III Division 5 insert:
1617 **28. Annual report to include report on reportable**
18 **conduct scheme**

- 19 (1) The annual report of the accountable authority of the
 20 Parliamentary Commissioner for Administrative
 21 Investigations under the *Financial Management*
 22 *Act 2006* Part 5 must include a report about the
 23 operation of the reportable conduct scheme in the
 24 financial year to which the report relates, including the
 25 following —
 26 (a) a description of the activities of the
 27 Commissioner in relation to the reportable
 28 conduct scheme;
 29 (b) an evaluation of the response of relevant
 30 entities to the recommendations of the
 31 Commissioner under the reportable conduct
 32 scheme;

page 51

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 19**

- 1 (c) a description of matters relating to the
2 reportable conduct scheme, including trends,
3 notifications and investigations.
- 4 (2) A report under subsection (1) must not include
5 information that could lead to the identification of a
6 child or a person investigated under the reportable
7 conduct scheme.
- 8 (3) This section does not limit the power of the
9 Commissioner under section 27(1) to also, at any time,
10 lay before each House of Parliament a report in relation
11 to the reportable conduct scheme.
12
- 13 **19. Section 29 amended**
- 14 After section 29(2) insert:
15
- 16 (3) References in this section, in relation to an
17 investigation for the purposes of the reportable conduct
18 scheme, to the party subject to the investigation include
19 references to the relevant entity or the head of the
20 relevant entity.
21
- 22 **20. Section 29A inserted**
- 23 After section 29 insert:
24
- 25 **29A. Delegation by Commissioner of Police**
- 26 (1) The Commissioner of Police may delegate any power
27 or duty of the Commissioner of Police under
28 section 19ZG, 22AA or 22C(2)(b) to the following
29 persons —
30 (a) a specified police officer;

page 52

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 21**

- 1 (b) police officers of a specified rank or class;
- 2 (c) another person appointed or employed under
- 3 the *Police Act 1892*.
- 4 (2) The delegation must be in writing signed by the
- 5 Commissioner of Police.
- 6 (3) A person to whom a power or duty is delegated under
- 7 this section cannot delegate that power or duty.
- 8 (4) A person exercising or performing a power or duty that
- 9 has been delegated to the person under this section is
- 10 taken to do so in accordance with the terms of the
- 11 delegation unless the contrary is shown.
- 12 (5) Nothing in this section limits the ability of the
- 13 Commissioner of Police to perform a function through
- 14 an officer or agent.
- 15

21. Section 30AA inserted

After section 30A insert:

**30AA. Protection from liability for giving information:
reportable conduct scheme**

- 21 (1) This section applies if a person acting in good faith —
- 22 (a) gives a report, notification or information to the
- 23 Commissioner under Part III Division 3B or in
- 24 the course of, or for the purposes of, an
- 25 investigation into a reportable allegation or
- 26 reportable conviction under this Act; or
- 27 (b) gives a report, notification or information to the
- 28 head of a relevant entity under Part III
- 29 Division 3B; or
- 30 (c) gives information to an investigator conducting
- 31 an investigation under Part III Division 3B.

page 53

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 22**

- 1 (2) The report, notification or information may be given
 2 despite any other enactment, law or agreement that
 3 prohibits or restricts its disclosure.
- 4 (3) In giving the information or making the report or
 5 notification the person —
- 6 (a) does not incur any civil or criminal liability or
 7 liability to be punished for a contempt of court;
 8 and
- 9 (b) is not to be taken to have breached any duty of
 10 confidentiality or secrecy imposed by law; and
- 11 (c) is not to be taken to have breached any
 12 professional ethics or standards or any
 13 principles of conduct applicable to the person's
 14 employment or to have engaged in
 15 unprofessional conduct.
- 16 (4) Civil proceedings cannot be brought against a person in
 17 respect of an act referred to in subsection (1)(a), (b)
 18 or (c) without the leave of the Supreme Court, and the
 19 Supreme Court must not give leave unless it is satisfied
 20 that there is substantial ground for the contention that
 21 the person to be proceeded against has acted in bad
 22 faith.
 23

24 22. Section 30B amended**25** After section 30B(1)(e) insert:
26

- 27** (ea) has made or will or may in the future make a
28 report to the head of a relevant entity or the
29 Commissioner under section 19T or give a
30 notification to the Commissioner under Part III
31 Division 3B; or

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

General amendments

Division 1**s. 23**

- (eb) has provided, is providing or will or may in the future provide information in the course of, or for the purpose of, an investigation of a reportable allegation or reportable conviction to the Commissioner or the head of a relevant entity under this Act; or

23. Section 33 replaced

Delete section 33 and insert:

33. Regulations

The Governor may make regulations —

- (a) amending Schedule 1 or 2; or
- (b) prescribing all matters that are required or permitted by this Act to be prescribed, or are necessary or convenient to be prescribed, for giving effect to the reportable conduct scheme.

24. Schedule 1 amendedIn Schedule 1 delete the item relating to the *State Administrative Tribunal Act 2004*.

page 55

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 1** General amendments**s. 25**1 **25. Schedule 2 inserted**

2 After Schedule 1 insert:

3

4 **Schedule 2 — Relevant entities to which this Act**
5 **applies**

6 _____ [s. 19I]

| Column 1 | Column 2 |
|---------------------------------|---|
| Public bodies | A department. An authority. |
| Providers of education services | A school as defined in the <i>School Education Act 1999</i> section 4. A college or other vocational education and training institution as those terms are defined in the <i>Vocational Education and Training Act 1996</i> section 5(1). A registered training provider as defined in the <i>Vocational Education and Training Act 1996</i> section 5(1). A university established under a written law. An Australian university college, an authorised non-university institution or a recognised overseas university as those terms are defined in the <i>Higher Education Act 2004</i> section 3. |
| Providers of health services | A health service provider as defined in the <i>Health Services Act 2016</i> section 6. A private hospital service provider as defined in the <i>Private Hospitals and Health Services Act 1927</i> section 2(1). |

page 56

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

Additional amendments

Division 2**s. 26**

| Column 1 | Column 2 |
|--|--|
| | A provider of a mental health service as defined in the <i>Mental Health Act 2014</i> section 4 that has inpatient beds for children. |
| | A provider of a drug and alcohol treatment service that has inpatient beds for children. |
| | An ambulance service. |
| Providers of out-of-home care services | A person who has entered into an agreement under the CCS Act section 15(1) for the provision of placement services. |
| Providers of child care services | An education and care service as defined in the <i>Education and Care Services National Law (Western Australia)</i> section 5(1). |
| | A child care service as defined in the <i>Child Care Services Act 2007</i> section 4. |
| Providers of youth justice services | A provider of a detention centre as defined in the <i>Young Offenders Act 1994</i> section 3. |
| | A provider of community justice services funded by the department principally assisting in the administration of the <i>Young Offenders Act 1994</i> . |

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2

Division 2 — Additional amendments

3

26. Section 19G amended

4

After section 19G(1)(c) insert:

5

6

(ca) significant neglect of a child;

7

(cb) any behaviour that causes significant emotional or psychological harm to a child;

8

9

page 57

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021**Part 2** Parliamentary Commissioner Act 1971 amended**Division 2** Additional amendments**s. 27**

1 **27. Schedule 2 amended**2 In Schedule 2 after the item relating to Providers of youth
3 justice services insert:
4

| | |
|------------------|--|
| Religious bodies | A religious body that provides, or has provided, activities, facilities, programs or services that provide a means for adults to have contact with children. |
|------------------|--|

Examples of activities, facilities, programs or services —

- (a) altar serving;
- (b) art groups;
- (c) bible study groups;
- (d) choirs and music groups;
- (e) creches and other child minding services;
- (f) dance groups;
- (g) faith-based children's and youth groups;
- (h) multi-faith networks;
- (i) open days;
- (j) prayer groups;
- (k) religious community engagement and outreach;
- (l) religious festivals and celebrations;
- (m) religious services;
- (n) sports teams;
- (o) Saturday schools, Sunday schools and after school religious education;
- (p) tutoring services;
- (q) youth camps.

page 58

Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021

Parliamentary Commissioner Act 1971 amended

Part 2

Additional amendments

Division 2**s. 27**

Providers of disability services

A service provider as defined in the *Disability Services Act 1993* section 3.

A registered provider of supports and services under the National Disability Insurance Scheme established under the *National Disability Insurance Scheme Act 2013* (Commonwealth).

Providers of accommodation and respite services for children

A provider of a homelessness service that provides overnight beds specifically for children as part of its primary activities and is funded by the department principally assisting in the administration of the CCS Act.

A provider of boarding facilities for students who are children.

An entity that provides overnight camps for children as part of its primary activity.

A provider of any other accommodation or respite services for children.

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11 of 11
Page 59 of 59

page 59

PARLIAMENTARY COMMISSIONER AMENDMENT (REPORTABLE CONDUCT) BILL 2021
AMENDED EXPLANATORY MEMORANDUM

Introduction

The Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021 (**the Bill**) seeks to establish a legislated reportable conduct scheme in Western Australia (**the Scheme**). In doing so, the Bill implements recommendations 7.9, 7.10, 7.11 and 7.12 of the Final Report of the Royal Commission into Institutional Responses to Child Sexual Abuse (**the Royal Commission**) recommending that:

State and territory governments should establish nationally consistent legislative schemes (reportable conduct schemes), based on the approach adopted in New South Wales, which oblige heads of institutions to notify an oversight body of any reportable allegation, conduct or conviction involving any of the institution's employees.¹

In seeking to establish the Scheme, the Bill amends the *Parliamentary Commissioner Act 1971* (**the Act**). The Act creates an office of the Parliamentary Commissioner for Administrative Investigations (also referred to as the Ombudsman) (**the Commissioner**). The Commissioner is an independent, impartial officer of Parliament.

The Scheme will provide independent oversight of how organisations handle allegations of, and convictions for, child abuse. The Bill will compel heads of government and non-government organisations to notify the Commissioner of abuse involving children within their organisation (employees, volunteers and contractors) so that the Commissioner can then review investigation findings or undertake investigations on their own motion.

The Scheme will apply to organisations that exercise a high degree of responsibility for children and where there is a heightened risk of child abuse. An estimated 4000 organisations in Western Australia will be covered by the Scheme, including accommodation and residential services; religious institutions; childcare services; child protection and out-of-home care services; disability services; education services; health services; and justice and detention services.

The Scheme will be phased in, with childcare services, child protection and out-of-home care services, education services, health services and justice and detention services covered in the first year and the remaining services after 12 months of operation of the Scheme. The type of conduct will also be phased in, with sexual offences, sexual misconduct, physical assault and other prescribed offences covered by the Scheme in the first year and the remaining types of conduct after 12 months of operation of the Scheme.

Importantly, the Bill provides that the Commissioner, and any other person performing functions under the Scheme, must regard the best interests of children as the paramount consideration.

To minimise the impact on children, the Bill provides mechanisms to minimise duplication of interviews and investigations, including providing for consultation and sharing of information between the Commissioner and other investigatory or oversight bodies, such as the Western Australia Police Force. It also includes the capacity for the Commissioner to exempt an organisation from an investigation, where the matter is being, or has been, investigated by another appropriate person or body. These mechanisms also prevent duplication of effort for the organisations covered by the Scheme.

¹ *Royal Commission into Institutional Responses to Child Sexual Abuse – Final Report volume 7 Improving institutional responding and reporting, 15 December 2017, page 283*

To support the disclosure of information relating to reportable allegations and reportable convictions, the Bill provides protection from liability and victimisation for people giving a report, notification or information to the Commissioner, the head of the organisation or an investigator for the purposes of an investigation under the Scheme.

Part 1 — Preliminary

Clause 1 Short Title

Once enacted, the short title of the Bill will be the *Parliamentary Commissioner Amendment (Reportable Conduct) Act 2021 (Amendment Act)*.

Clause 2 Commencement

Clause 2 provides that Part 1 comes into operation on the day on which the Amendment Act receives the Royal Assent; Part 2 Division 2 – Additional Amendments comes into operation on the day after the period of 12 months beginning on the day on which section 7 comes into operation (clause 7 inserts Part III Division 3B – Reportable conduct scheme); and the rest of the Amendment Act on a day fixed by proclamation.

Clause 3 Act amended

Clause 3 provides that the Amendment Act amends the Act.

Part 2 — *Parliamentary Commissioner Act 1971* amended

Division 1 — General amendments

Clause 4 Long title amended

Clause 4 amends the long title of the Act to include reference to the reportable conduct scheme. Once enacted, the long title will be “An Act to provide for the appointment of a Parliamentary Commissioner for Administrative Investigations with functions relating to the investigation of administrative action taken by or on behalf of certain departments and authorities, to the deaths of certain children and to the reportable conduct scheme”.

Clause 5 Section 4 amended

Clause 5 amends section 4 of the Act and inserts definitions for terms relevant to the Scheme, that apply to both Part III Division 3B of the Act – Reportable conduct scheme and provisions in other parts of the Act that have been amended to provide for the Scheme.

The terms ‘Commissioner of Police’, ‘investigator’, ‘religious body’ and ‘reportable conduct scheme’ are defined in section 4. The term ‘CCS Act’ is also defined in section 4, having been relocated from another part of the Act.

CCS Act means the *Children and Community Services Act 2004*;

Commissioner of Police means the person holding or acting in the office of Commissioner of Police under the *Police Act 1892*;

investigator, conducting an investigation under Part III Division 3B, means a person or body conducting the investigation under that Division on behalf of the head of a relevant entity for the purposes of the reportable conduct scheme;

religious body means a body established or operated for a religious purpose that operates under the auspices of 1 or more religious denominations or faiths;

reportable conduct scheme means the scheme established under Part III Division 3B.

For the definitions of key terms, section 4 provides a reference to relevant sections in Part III Division 3B which provide detailed definitions. These key terms are 'head, of a relevant entity' (referred to new section 19E), 'relevant entity' (referred to new section 19I), 'reportable allegation' (referred to new section 19F), 'reportable conduct' (referred to new section 19G) and 'reportable conviction' (referred to new section 19H). Further explanation of these definitions is provided under these new sections.

Clause 6 Section 19A amended

Clause 6 amends section 19A(1) of the Act and deletes the definition, 'CCS Act', from section 19A(1) of the Act as the term is now defined in section 4 of the Act.

Clause 7 Part III Division 3B inserted

This new division establishes the reportable conduct scheme by inserting Part III Division 3B of the Act – Reportable conduct scheme, which includes new sections 19C to 19ZK of the Act.

Subdivision 1 – Preliminary

Section 19C. Terms used

Clause 7 creates a new section 19C of the Act and defines the terms relevant to the Scheme. The new terms defined within section 19C include 'child', 'commencement day', 'investigation', 'investigation information', 'physical assault', 'sexual misconduct' and 'sexual offence' as set out below.

For the term 'employee', section 19C provides a reference to new section 19D in Part III Division 3B which provides a detailed definition. Further explanation of this definition is provided under section 19D.

child means a person who is under 18 years of age;

commencement day means the day on which the *Parliamentary Commissioner Amendment (Reportable Conduct) Act 2021* section 7 comes into operation;

investigation, of a matter, includes any preliminary or other inquiry into, or examination of, the matter;

investigation information means information —

- (a) relating to a reportable allegation or a reportable conviction involving an employee of a relevant entity; or
- (b) obtained as a result of an investigation into a reportable allegation or reportable conviction conducted by the Commissioner or a relevant entity; or
- (c) relating to any of the following —
 - (i) the progress, conduct or findings of an investigation referred to in paragraph (b);
 - (ii) any disciplinary or other action taken or not taken in relation to an employee of a relevant entity as a result of the findings of an investigation referred to in paragraph (b);

- (iii) any action taken, or proposed to be taken, by a relevant entity, as a result of the findings of an investigation referred to in paragraph (b), to improve the identification or prevention of reportable conduct, or the reporting, notification or investigation of reportable allegations and reportable convictions, involving employees of the relevant entity;

physical assault means —

- (a) the intentional or reckless application of physical force without lawful justification or excuse; or
- (b) any act that intentionally or recklessly causes another person to apprehend immediate and unlawful violence;

sexual misconduct —

- (a) includes misconduct against, with or in the presence of, a child that is sexual in nature; but
- (b) does not include a sexual offence;

sexual offence —

- (a) means an offence of a sexual nature under a law of this State, another State, a Territory or the Commonwealth, committed against, with or in the presence of, a child; and
- (b) includes, without limitation —
 - (i) an offence under *The Criminal Code* Chapter XXXI committed against, with or in the presence of, a child; and
 - (ii) an offence of a sexual nature under *The Criminal Code* Chapter XXV; and
 - (iii) an offence of a sexual nature under any other provision of *The Criminal Code* committed against, with or in the presence of, a child; and
 - (iv) an offence under a law of another State, a Territory or the Commonwealth the elements of which, if they had occurred in this State, would have constituted an offence of a kind referred to in subparagraph (i), (ii) or (iii); and
 - (v) an offence of attempting, or of conspiracy or incitement, to commit an offence of a kind referred to in subparagraphs (i) to (iv) or paragraph (a); and
 - (vi) an offence that, at the time it was committed (whether before, on or after commencement day), was an offence of a kind referred to in paragraph (a).

The definitions of physical assault, sexual misconduct and sexual offence are relevant to the definition of reportable conduct in new section 19G of the Act, which sets out the conduct that is intended to be captured by the Scheme. The definition of investigation information is relevant to new section 19R (Head of an entity must ensure systems in place), which provides for 'a system for the receipt, handling and disclosure of investigation information' and new section 19W (Head of relevant entity must respond to reportable allegation or reportable conviction), which provides that 'the Commissioner may, in writing, request the head of a relevant entity to provide investigation information to the Commissioner'.

The definition of 'sexual misconduct' is intended to protect children from harm by capturing a broad range of inappropriate behaviours of a sexual nature that occur against, with or in the presence of a child. The definition is also intended to be consistent with the relevant recommendations of the Royal Commission and for national consistency. The comparative legislation in New South Wales provides examples of sexual misconduct, including:

- descriptions of sexual acts without a legitimate reason to provide the descriptions;
- sexual comments, conversations or communications; and
- comments to a child that express a desire to act in a sexual manner towards the child or another child.

The definition of sexual offence is intended to capture a broad range of offences of a sexual nature, under a law of this State, another State, a Territory or the Commonwealth committed against, with or in the presence of a child and includes offences of attempting, or of conspiracy or incitement, to commit such an offence and offences committed before, on or after the commencement of the reportable conduct scheme.

Section 19D. Employees of relevant entities

Clause 7 creates a new section 19D of the Act and defines an employee of a relevant entity for the purposes of the Scheme.

This section is intended to define 'employee of a relevant entity' broadly to capture a wide range of individuals over the age of 18 including paid employees, volunteers, contractors and ministers of religion. This is consistent with the Royal Commission finding that reportable conduct schemes should require reporting of conduct by any individual engaged by an institution to provide services to children, whether or not they are a paid employee. The broad definition will include:

- (a) an officer or employee of the relevant entity, whether or not the individual's work is in connection with any work or activities of the entity that relate to children; or
- (b) engaged by the entity to provide services to children, including as a volunteer or contractor; or
- (c) engaged by another person or body to provide services to children on behalf of the entity, including as a volunteer or contractor; or
- (d) engaged by the entity as a carer (as defined in the *Children and Community Services Act 2004* section 3), whether for payment or not; or
- (e) a family day care educator or family day care educator assistant (as those terms are defined in the *Education and Care Services National Law (Western Australia)* section 5(1)) engaged by or registered with the entity.

Section 19D(2) provides that for the purposes of section 19D(1)(a), if the relevant entity is a religious body, a reference to an officer or employee:

- (i) includes a reference to a minister of religion and a religious leader of the religious body; but
- (ii) does not include a reference to a person only because the person participates in worship.

Section 19D(3) provides that for the purposes of section 19D(1)(a), if the relevant entity is the Police Force of Western Australia, a reference to an officer or employee includes a reference to a person appointed under the *Police Act 1892* Part I as an officer or constable of the Police Force.

Section 19D(4) provides that for the purposes of section 19D(1)(b) and (c), a reference to a contractor includes a reference to the following:

- (a) an officer of, or a person employed or engaged to work for, a contractor;
- (b) a subcontractor of a contractor;
- (c) an officer of, or a person employed or engaged to work for, a subcontractor;
- (d) a volunteer working for a contractor or a subcontractor.

Section 19E. Head of a relevant entity

Clause 7 creates a new section 19E of the Act and defines the head of a relevant entity for the purposes of the Scheme.

Section 19E(1) provides that the head of a relevant entity that is a department or an organisation as defined in the *Public Sector Management Act 1994* section 3(1) is the chief executive officer or chief employee of the department or organisation; or the delegate of the chief executive officer or chief employee of the department or organisation.

Section 19E(2) provides that the head of a relevant entity that is an authority, other than a department or organisation as referred to in section 19E(1) is the chief executive officer of the authority; or if there is no chief executive officer, the president, chairperson or other principal or presiding member of the authority, or if the authority is constituted by a single person, that person; or the delegate of any of these people.

Section 19E(3) provides that the head of a relevant entity that is not a department, organisation or authority referred to in sections 19E(1) or (2), is the chief executive officer of the relevant entity (however described); or if there is no chief executive officer, the principal officer of the relevant entity (however described); or if there is no chief executive officer or principal officer of the relevant entity, a person or the holder of a position in the relevant entity nominated by the entity and approved by the Commissioner under new section 19Q (Commissioner may approve head of relevant entity in certain circumstances); or the delegate of any of these people.

Sections 19E(4) and (5) provide that the regulations may prescribe a person or class of persons to be the head of a relevant entity and that these regulations have effect despite sections 19E(1), (2) or (3).

This section is intended to provide a specified head of an entity who is responsible for an entity's compliance with the Scheme.

Section 19F. Reportable allegation

Clause 7 creates a new section 19F of the Act and defines reportable allegation for the purposes of the Scheme.

Section 19F(1) provides that a reportable allegation is any information that leads a person to form the belief on reasonable grounds that an employee of a relevant entity has engaged in reportable conduct (as defined in new section 19G) or conduct that may involve reportable conduct, whether or not the conduct is alleged to have occurred in the course of the employee's employment.

Section 19F(2) provides that a reportable allegation does not include information relating to a reportable conviction (defined in new section 19H).

It is intended that the threshold of 'belief on reasonable grounds' for a reportable allegation is used to be consistent with the terminology used for mandatory reporting under the *Children and Community Services Act 2004*.

This section is intended to maximise clarity for employees who may be required to make both a mandatory report under the *Children and Community Services Act 2004* and a report to the head of a relevant entity under the Scheme.

Conduct is included whether or not the conduct is alleged to have occurred in the course of the employee's employment. It is intended that this will capture conduct that occurred in a past workplace

and provide for situations where the employee has multiple workplaces (such as contractors and volunteers) as well as alleged abuse of a child that occurs outside of any workplace.

Section 19G. Reportable conduct

Clause 7 creates a new section 19G of the Act and defines reportable conduct for the purposes of the Scheme.

Section 19G(1) defines reportable conduct as the following conduct, whether or not a criminal proceeding in relation to the conduct has been commenced or concluded and whether the conduct occurred before, on or after the commencement of the Scheme:

- a sexual offence;
- sexual misconduct;
- a physical assault committed against, with or in the presence of, a child; and
- an offence prescribed by the regulations.

Section 19G(2) provides that reportable conduct does not include conduct that is:

- reasonable for the discipline, management or care of a child or of another person in the presence of a child, having regard to:
 - the characteristics of the child, including the age, health and developmental stage of the child; and
 - any relevant code of conduct or professional standard that at the time applied to the discipline, management or care of the child or the other person; or
- trivial or negligible and that has been or will be investigated and recorded as part of another workplace procedure; or
- of a class or kind exempt from being reportable conduct under section 19N(1) (Commissioner may exempt conduct).

Section 19G(3) provides that for the purposes of this section, conduct includes an act or omission.

After 12 months of operation of the Scheme, the definition of reportable conduct under section 19G will include the conduct set out in clause 26:

- significant neglect of a child; and
- any behaviour that causes significant emotional or psychological harm to a child.

The inclusion of 'significant neglect' in the definition of reportable conduct is intended to be consistent with the definition of reportable conduct in other relevant jurisdictions. The kind of conduct that constitutes significant neglect includes: supervisory neglect; physical neglect; educational neglect and emotional neglect.

The inclusion of 'any behaviour that causes significant emotional or psychological harm to a child' in the definition of reportable conduct is intended to be consistent with the definition of reportable conduct in other jurisdictions. The kind of conduct that constitutes any behaviour that causes significant emotional or psychological harm to a child includes: coercive or manipulative behaviour; or hostility towards, or rejection of, a child.

The phased implementation is intended to provide an appropriate amount of time for relevant entities to prepare for their reporting obligations, as well as enabling the Commissioner to provide effective guidance and assistance to entities over the implementation period.

This section is intended to be consistent with the relevant recommendations of the Royal Commission and nationally consistent, by including:

- a broad range of types of abuse for children at risk (as set out above); and
- conduct, whether or not a criminal proceeding in relation to the conduct has commenced or concluded.

Section 19H. Reportable conviction

Clause 7 creates a new section 19H of the Act and defines the term reportable conviction for the purposes of the Scheme.

Section 19H(1) defines a reportable conviction as a conviction that occurred before, on or after the commencement of the Scheme for an offence under a law of this State, another State, a Territory or the Commonwealth where the offence is an offence referred to in section 19G(1)(a) (a sexual offence) or section 19G(1)(d) (an offence prescribed by the regulations).

Section 19H(2) provides that for the purposes of section 19H(1), a conviction for an offence committed by a person is a reference to:

- a court making a finding of guilt in relation to the offence;
- if there has been no formal finding of guilt before conviction, a court convicting the person of the offence;
- a court accepting a plea of guilty from the person in relation to the offence;
- a court acquitting the person following a finding under *The Criminal Code* section 27 that the person is not guilty on account of unsoundness of mind or an acquittal following an equivalent finding under a law of another State, a Territory or the Commonwealth.

Section 19H(3) provides that for the purposes of section 19H(1), a reference to a conviction includes a reference to a conviction that is a spent conviction.

Section 19H(4) provides that for the purposes of section 19H(3), an offence becomes spent if, under a law of this State, another State, a Territory or the Commonwealth, the person concerned is permitted not to disclose the fact that the person was convicted or found guilty of the offence.

Section 19H(5) provides that a conviction does not include a conviction that is subsequently quashed or set aside by a court.

The inclusion of reportable conviction is intended to capture current employees that have committed such offences involving a child and therefore may present a current risk to children.

Section 19I. Entities to which reportable conduct scheme applies

Clause 7 creates a new section 19I of the Act and sets out the entities to which the Scheme applies.

Section 19I provides that the Scheme applies to an entity set out in column 2 of Schedule 2 that exercises care, supervision or authority over children as part of its primary functions or otherwise; and, is not exempt from the Scheme by the Commissioner under section 19O(1) (Commissioner may exempt entities).

Column 2 of Schedule 2 of the Act includes the following relevant entities:

- A department.
- An authority.

- A school as defined in the *School Education Act 1999* section 4.
- A college or other vocational education and training institution as those terms are defined in the *Vocational Education and Training Act 1996* section 5(1).
- A registered training provider as defined in the *Vocational Education and Training Act 1996* section 5(1).
- A university established under a written law.
- An Australian university college, an authorised non-university institution or a recognised overseas university as those terms are defined in the *Higher Education Act 2004* section 3.
- A health service provider as defined in the *Health Services Act 2016* section 6.
- A private hospital service provider as defined in the *Private Hospitals and Health Services Act 1927* section 2(1).
- A provider of a mental health service as defined in the *Mental Health Act 2014* section 4 that has inpatient beds for children.
- A provider of a drug and alcohol treatment service that has inpatient beds for children.
- An ambulance service.
- A person who has entered into an agreement under the *Children and Community Services Act 2004* section 15(1) for the provision of placement services.
- An education and care service as defined in the *Education and Care Services National Law (Western Australia)* section 5(1).
- A child care service as defined in the *Child Care Services Act 2007* section 4.
- A provider of a detention centre as defined in the *Young Offenders Act 1994* section 3.
- A provider of community justice services funded by the department principally assisting in the administration of the *Young Offenders Act 1994*.

After 12 months of operation of the Scheme, column 2 of Schedule 2 will be amended to include the following relevant entities set out in clause 27:

- A religious body that provides, or has provided activities, facilities, programs or services that provide a means for adults to have contact with children;

Examples of activities, facilities, programs or services —

- altar serving;
- art groups;
- bible study groups;
- choirs and music groups;
- creches and other child minding services;
- dance groups;
- faith-based children's and youth groups;
- multi-faith networks;
- open days;
- prayer groups;
- religious community engagement and outreach;
- religious festivals and celebrations;

- religious services;
- sports teams;
- Saturday schools, Sunday schools and after school religious education;
- tutoring services;
- youth camps.
- A service provider as defined in the *Disability Services Act 1993* section 3;
- A registered provider of supports and services under the National Disability Insurance Scheme established under the *National Disability Insurance Scheme Act 2013* (Commonwealth);
- A provider of a homelessness service that provides overnight beds specifically for children as part of its primary activities and is funded by the department principally assisting in the administration of the CCS Act;
- A provider of boarding facilities for students who are children;
- An entity that provides overnight camps for children as part of its primary activity;
- A provider of any other accommodation or respite services for children.

The phased implementation is intended to provide an appropriate amount of time for relevant entities to prepare for their reporting obligations, as well as enabling the Commissioner to provide effective guidance and assistance to entities over the implementation period.

Section 19J. Objects and principles

Clause 7 creates a new section 19J of the Act and outlines the objects and principles upon which the Scheme is based.

Section 19J(1) provides that the object of the Scheme is to protect children from harm by establishing and implementing a scheme for preventing reportable conduct; reporting, notifying and investigating reportable allegations and reportable convictions; and taking appropriate action in response to findings of reportable conduct.

Section 19J(2) provides that the Scheme is based on the following principles:

- Child participation, namely, if a child is able to form views on a matter concerning a reportable allegation or reportable conviction and it is appropriate in the circumstances to consult the child, the child must be given the opportunity to express their views freely and their views are to be given due weight in the investigation in accordance with their developmental capacity and the circumstances;
- Criminal conduct or suspected criminal conduct should be reported to the police;
- The Commissioner and others involved in the Scheme should work in collaboration to ensure a fair process is used in the investigation of reportable allegations and reportable convictions; and
- Employees who are the subject of reportable allegations being investigated are entitled to be afforded natural justice in investigations into their conduct.

These principles are intended to serve as a guide to the Commissioner and relevant entities in interpreting and applying the Act but not to create any new obligations.

Section 19K. Paramount consideration

Clause 7 creates a new section 19K of the Act and provides that the Commissioner and any other person performing functions under the Scheme must regard the best interests of children as the paramount consideration.

The requirement to regard the best interests of children as the paramount consideration is intended to guide the decision making of the Commissioner and relevant entities as it is the approach that will be most protective of children at risk and to ensure consistency with relevant child protection legislation in Western Australia, namely, the *Children and Community Services Act 2004* and the *Working with Children (Criminal Record Checking) Act 2004*.

Section 19L. Certain provisions not applicable if entity is agent of Crown

Clause 7 creates a new section 19L of the Act and provides that sections 19U(6), 19W(7), 19Z(4) and 19ZC(4) do not apply if the relevant entity is an agent of the Crown. These sections relate to offences which cannot be enforced against the Crown.

Subdivision 2 – Role of the Commissioner**Section 19M. Functions of Commissioner in relation to scheme**

Clause 7 creates a new section 19M of the Act and provides that the Commissioner has the following functions in relation to the Scheme:

- to oversee and monitor the Scheme;
- to educate and provide advice to relevant entities to assist them to identify and prevent reportable conduct and to notify and investigate reportable allegations and reportable convictions;
- to support relevant entities to make continuous improvement in the identification and prevention of reportable conduct and the reporting, notification and investigation of reportable allegations and convictions;
- to monitor the investigation of reportable allegations and reportable convictions by relevant entities;
- if the Commissioner considers it to be in the public interest to do so, to investigate reportable allegations and reportable convictions;
- if the Commissioner considers it to be in the public interest to do so, to investigate whether reportable allegations or reportable convictions have been appropriately handled or investigated or responded to by the head of a relevant entity;
- to make recommendations to relevant entities in relation to section 19M(1)(e) (the findings of an investigation conducted by the Commissioner into reportable allegations or reportable convictions) or section 19M(1)(f) (the findings of an investigation into the handling of an investigation into reportable allegations or reportable convictions by the head of a relevant entity);
- to monitor the compliance of relevant entities with the Scheme and whether appropriate and timely action is taken by a relevant entity;
- to monitor a relevant entity's systems for preventing, notifying and dealing with reportable conduct;
- to report to Parliament on the Scheme; and
- to perform any other function conferred on the Commissioner under the Scheme.

Section 19M(2) provides that without limiting the Commissioner's investigation powers under the Act, the Commissioner may exercise any power and perform any function the Commissioner has under Division 3 – Conduct of investigations and Division 4 – Action on investigations for the purpose of performing the Commissioner's functions under the Scheme.

The inclusion of the Commissioner's powers and functions under Divisions 3 and 4 of the Act are intended to provide for the Commissioner's established investigatory powers and functions to be applied to the Commissioner's new functions under the Scheme.

Section 19N. Commissioner may exempt conduct

Clause 7 creates a new section 19N of the Act and provides that the Commissioner may exempt conduct.

Section 19N(1) provides that the Commissioner may, in accordance with the regulations, exempt a class or kind of conduct of employees of a relevant entity, or a class or kind of relevant entity, from being reportable conduct.

Section 19N(2) provides that the Commissioner must publish the details of an exempt class or kind of conduct on its website.

This section is intended to enable future exemption of a class or kind of conduct where it was inadvertently included in, or it is no longer appropriate or necessary for, the conduct to be captured by, the Scheme. It is also intended that this clause will minimise any inappropriate or unnecessary regulatory burden in relation to specified conduct which does not create a heightened risk for children, while maintaining protection for children from conduct that puts them at risk; to be consistent with the relevant recommendations of the Royal Commission; and for national consistency.

This section will also reduce the notification burden for entities which have established, effective investigation processes and demonstrated ability to respond to investigations to an appropriate standard.

Section 19N, in interaction with section 19O which provides that the Commissioner may exempt entities, is intended to reduce regulatory burden on agencies while still ensuring that the Scheme is protective of children.

Section 19O. Commissioner may exempt entities

Clause 7 creates a new section 19O of the Act and provides that the Commissioner may exempt an entity from the Scheme.

Sections 19O(1) and (2) provide that the Commissioner may exempt an entity from the Scheme and that the Commissioner must give written notice to an entity of an exemption that relates to the entity.

Section 19O(3) provides that the exemption continues until the Commissioner gives the entity written notice that the exemption is revoked.

The Commissioner's power to exempt entities is intended to enable future exemption of entities where they were inadvertently included in, or it is no longer appropriate or necessary for the entity to be captured by, the Scheme.

Section 19P. Commissioner may exempt investigations

Clause 7 creates a new section 19P of the Act and provides that the Commissioner may exempt investigations.

Section 19P(1) provides that the Commissioner may exempt the head of a relevant entity from commencing or continuing an investigation.

Section 19(2) provides that an exemption under section 19P(1) may be for a specified period.

Section 19P(3) provides that, without limiting the Commissioner's power to exempt investigations under section 19P(1), the Commissioner may exempt the head of the relevant entity if:

- the matter is already being dealt with or investigated by another appropriate person or body; or
- the Commissioner is of the opinion that the report of the matter to the relevant entity under section 19T (Report of reportable allegation or reportable conviction) is frivolous or vexatious or not made in good faith; or
- the head of the relevant entity has made a request for the exemption in a notice under section 19Y (Commissioner must be notified of matters affecting investigation).

Section 19P(4) provides that the Commissioner must give written notice to the head of the relevant entity of an exemption under section 19P(1) that relates to the entity.

Section 19P(5) provides that an exemption under section 19P(1) continues until the Commissioner gives the head of the relevant entity written notice that the exemption is revoked, or, if the exemption is for a specified period, the end of the specified period.

Section 19P(6) provides that the head of the relevant entity is not required to provide a report of an investigation under section 19Z(1) (Head of relevant entity must report outcome of investigation to Commissioner) if the investigation is exempt.

The Commissioner's power to exempt relevant entities from commencing or continuing an investigation is intended to enable future exemption of investigations where it is no longer appropriate or necessary for the entity to investigate or continue to investigate. It is further intended to prevent duplication of investigations or to enable investigations to be suspended or ceased during investigations by other bodies such as the Western Australia Police Force or registration bodies.

Section 19Q. Commissioner may approve head of relevant entity in certain circumstances

Clause 7 creates a new section 19Q of the Act and provides that the Commissioner may approve the head of a relevant entity in certain circumstances.

Section 19Q(1) provides that this section applies to a relevant entity if:

- the entity is not a department or an organisation, as those terms are defined in the *Public Sector Management Act 1994* section 3(1), or an authority; and
- there is no chief executive officer of the entity (however described) or principal officer of the entity (however described); and
- the regulations do not prescribe a person to be the head of the entity.

Sections 19Q(2) and (3) provide that the relevant entity must nominate a person or the holder of a position in the entity to be the head of the entity and that the nomination must be given to the Commissioner in writing.

Section 19Q(4) provides that the Commissioner may, by written notice given to the relevant entity, approve the person or holder of the position in the entity nominated by the entity under section 19Q(2) to be the head of the entity.

Section 19Q(5) provides that the Commissioner may, by written notice given to the entity, revoke an approval under section 19Q(4).

The head of a relevant entity is responsible for an entity's compliance with the Scheme and therefore has a critical role in protecting children from harm. This clause is intended to prevent a relevant entity from avoiding their obligations under the Scheme, and therefore placing children at increased risk, by not having a designated head of the entity.

Subdivision 3 – Systems to deal with reportable conduct

Section 19R. Head of relevant entity must ensure systems in place

Clause 7 creates a new section 19R of the Act and provides that the head of a relevant entity must have systems in place to deal with reportable conduct.

Section 19R provides that the head of a relevant entity must ensure that the relevant entity has in place:

- a system for preventing reportable conduct by employees of the relevant entity in the course of their employment; and
- a system for enabling any person, including an employee of the relevant entity, to report to the head of the relevant entity a reportable allegation or reportable conviction involving an employee of the relevant entity; and
- a system for enabling any person, including an employee of the relevant entity, to report to the Commissioner a reportable allegation or reportable conviction involving the head of the relevant entity; and
- a system for notifying the Commissioner of a report to the head of the relevant entity of a reportable allegation or reportable conviction involving an employee of the relevant entity; and
- a system for investigating a reportable allegation or reportable conviction relating to an employee of the relevant entity and taking appropriate action in response to a finding of reportable conduct; and
- a system for the receipt, handling and disclosure of investigation information.

The requirement for the head of a relevant entity to ensure that the relevant entity has systems in place is intended to address the findings of the Royal Commission and promote appropriate handling of reportable allegations and reportable convictions by relevant entities.

Section 19S. Commissioner may require information about systems

Clause 7 creates a new section 19S of the Act and provides that the Commissioner may require information about systems referred to in section 19R (Head of relevant entity must ensure systems in place).

Sections 19S(1) and (2) provide that the Commissioner may request the head of a relevant entity to provide to the Commissioner any information about a system referred to in section 19R and that the head of a relevant entity must comply with this request.

Section 19S(3) provides that the Commissioner may make recommendations for action to be taken by the head of a relevant entity in relation to a system referred to in section 19R and may provide the head of the relevant entity with any necessary information relating to the recommendations.

Section 19S of the Act is intended to enable the Commissioner to seek further information about a relevant entity's systems and, should a concern be identified, recommend improvements.

As the Commissioner may request information about systems in the absence of a reportable allegation, reportable conviction or reportable conduct finding, this section is further intended to enable the Commissioner to proactively identify and seek to address issues with the systems of relevant entities.

Section 19T. Report of reportable allegation or reportable conviction

Clause 7 creates a new section 19T of the Act and provides for a report of a reportable allegation (as defined in section 19F) or reportable conviction (as defined in section 19H) to be made to the head of a relevant entity or the Commissioner.

Section 19T(1) provides that this section applies if a person becomes aware of information that leads the person to form the belief on reasonable grounds that an employee of a relevant entity has engaged in reportable conduct or conduct that may involve reportable conduct, whether or not the conduct is alleged to have occurred in the course of the employee's employment; or, a reportable conviction involving an employee of a relevant entity.

Section 19T(2) provides that if the person is a relevant employee of the relevant entity, the person must, as soon as practicable, report the matter to the head of the relevant entity or, if the matter relates to the head of the relevant entity, report the matter to the Commissioner.

Section 19T(3) provides that if the person is not a relevant employee of the relevant entity, the person may report the matter to the head of the relevant entity or, if the matter relates to the head of the relevant entity, report the matter to the Commissioner.

Section 19T(4) provides that for the purposes of sections 19T(3) and (4), a person is a relevant employee of a relevant entity if the person is an employee of the relevant entity under section 19D(1)(a) (an officer or employee of the relevant entity, whether or not the individual's work is in connection with any work or activities of the entity that relate to children).

Section 19T(5) provides that a person who has made a report to the head of the relevant entity under this section may report the matter to the Commissioner if the person is not satisfied with the response of the head of the relevant entity to the report.

This section is intended to strengthen institutional reporting by requiring all relevant employees report a reportable conduct matter to their employer, or if it concerns their employer, to the Commissioner, and allowing all persons who are not relevant employees to report a reportable conduct matter to an employer or, if the matter concerns the head of a relevant entity, to the Commissioner. This section is intended to further strengthen the Scheme by enabling a person to escalate a matter to the Commissioner if they are concerned that the matter is not being appropriately responded to by the head of a relevant entity.

Section 19U. Head of relevant entity must notify Commissioner

Clause 7 creates a new section 19U of the Act and provides that the head of a relevant entity must notify the Commissioner of a reportable allegation or reportable conviction.

Section 19U(1) provides that this section applies if the head of a relevant entity becomes aware of a reportable allegation or a reportable conviction involving a person who is an employee of the relevant entity.

Section 19U(2) provides that the head of the relevant entity must give written notice to the Commissioner of the following information within 7 working days after becoming aware of the reportable allegation or reportable conviction:

- details of the reportable allegation or reportable conviction;
- the name (including any former name or alias) of the employee;
- the date of birth of the employee;
- the identifying number of any application made by the employee for an assessment notice under the *Working with Children (Criminal Record Checking) Act 2004* or any current assessment notice issued to the employee under that Act;
- whether the police have been contacted about the reportable allegation or reportable conviction;
- the risk assessment made and the risk management action taken, or proposed to be taken, by the relevant entity;
- the name, address and telephone number of the relevant entity;
- the name of the head of the relevant entity;
- how the head of the relevant entity intends to proceed with the matter;
- any information prescribed by the regulations.

Section 19U(3) provides that the head of the relevant entity is only required to provide certain information set out above, including details of the matter, the name (including any former name or alias) of the employee, the date of birth of the employee, the identifying number of any application made by the employee for an assessment notice under the *Working with Children (Criminal Record Checking) Act 2004* or any current assessment notice issued to the employee under that Act, whether police have been contacted about the matter and any information prescribed by the regulations, of which the head of the relevant entity is aware.

Section 19U(4) provides that the Commissioner, at the request of the head of the relevant entity, may, in writing, extend the time for giving a notice under this section or exempt them from providing information that they would otherwise be required to provide under this section.

Section 19U(5) provides that this section does not apply in relation to conduct of employees of a relevant entity that is of a class or kind that is exempt under section 19N(1) (Commissioner may exempt conduct).

Section 19U(6) provides that it is an offence for the head of a relevant entity to fail, without reasonable excuse, to comply with section 19U(2), with the penalty for this offence a fine of \$5 000.

Section 19U(7) provides that it is a defence to a charge for an offence against section 19U(6) for the person charged to prove that they honestly and reasonably believed that another person had notified the Commissioner of the reportable allegation or reportable conviction in accordance with section 19U(2).

This section is intended to ensure that the Commissioner is made aware of these matters so that the Commissioner can monitor and provide oversight of the handling and response by the relevant entity.

It is further intended to strike a balance between the importance of responding expeditiously to serious matters, while also allowing sufficient time for the notice to be prepared. Provisions requiring the relevant entity to only provide information of which they are aware, to request an extension for providing the written notice or an exemption from providing certain information in the written notice are further intended to assist the heads of relevant entities to meet their obligations under this section where certain information is not known or readily available. This section also includes an offence for failing to comply with these notification requirements.

Section 19V. Information may be disclosed to Commissioner or head of entity

Clause 7 creates a new section 19V of the Act and provides that information may be disclosed to the Commissioner or the head of a relevant entity.

Section 19V(1) provides that the head of a relevant entity may disclose any information to the Commissioner that the head of the relevant entity believes on reasonable grounds:

- reveals reportable conduct involving an employee of the relevant entity; or
- is otherwise relevant to a reportable allegation involving an employee of the relevant entity.

Section 19V(2) provides that a person may disclose any information to the Commissioner that the person believes on reasonable grounds:

- reveals reportable conduct involving the head of a relevant entity; or
- is otherwise relevant to a reportable allegation involving the head of a relevant entity.

Section 19V(3) provides that a person who makes a report to the head of a relevant entity under section 19T (Report of reportable allegation or reportable conviction) may disclose any information to the head of the relevant entity that the person believes on reasonable grounds:

- reveals reportable conduct involving an employee of the relevant entity; or
- is otherwise relevant to a reportable allegation involving an employee of the relevant entity.

Section 19V(4) provides that a person who has made a report to the head of the relevant entity under section 19T and is not satisfied with the response of the head of the relevant entity to the report may disclose any information to the Commissioner that the person believes on reasonable grounds:

- reveals reportable conduct involving an employee of the relevant entity; or
- is otherwise relevant to a reportable allegation involving an employee of the relevant entity.

This section is intended to support the appropriate reporting of reportable conduct matters so that they can be responded to accordingly. Further protections for providing information under the reportable conduct scheme is contained in sections 30AA (Protection from liability for giving information: reportable conduct scheme) and 30B (Victimisation).

Section 19W. Head of relevant entity must respond to reportable allegation or reportable conviction

Clause 7 creates a new section 19W of the Act and requires the head of a relevant entity to respond to a reportable allegation or reportable conviction.

Section 19W(1) provides that as soon as practicable after the head of a relevant entity becomes aware of a reportable allegation or reportable conviction involving an employee of the relevant entity, the head of the relevant entity must:

- investigate the reportable allegation or reportable conviction; or

- arrange for an employee of the relevant entity to investigate the reportable allegation or reportable conviction on behalf of the head of the relevant entity; or
- engage a person or body as an independent investigator to investigate the reportable allegation or reportable conviction on behalf of the head of the relevant entity; and
- must inform the Commissioner of the name and contact details of the person or body, or position or unit in the relevant entity, responsible for conducting the investigation on behalf of the relevant entity.

Section 19W(2) provides that the head of a relevant entity must take all reasonable steps to ensure that an investigation under section 19W(1) is carried out in a timely way.

Section 19W(3) provides that as soon as practicable after conducting an investigation in relation to an employee under section 19W(1), the head of a relevant entity must either:

- make a finding of reportable conduct in relation to the employee if the head of the relevant entity has formed the view, on reasonable grounds, that reportable conduct involving the employee has occurred; or
- make a finding that there are no grounds, or no reasonable grounds, for the head of the relevant entity to form the view that reportable conduct involving the employee has occurred.

Section 19W(4) provides that as soon as practicable after making a finding of reportable conduct in relation to an employee under the Act, the head of the relevant entity must ensure that appropriate action is taken in relation to the employee in response to the finding and, if the head of the relevant entity has formed the view that it is needed, appropriate action is taken to improve the identification or prevention of reportable conduct or the reporting, notification and investigation of reportable allegations or reportable convictions involving employees of the relevant entity.

Section 19W(5) provides that the Commissioner may, in writing, request the head of a relevant entity to provide investigation information (as defined in section 19C) to the Commissioner and section 19W(6) provides that the head of a relevant entity must comply with this request.

Section 19W(7) provides that it is an offence for the head of a relevant entity to fail, without reasonable excuse, to comply with sections 19W(1) or (6), with the penalty for this offence a fine of \$5 000.

This section is intended to address the findings and recommendations of the Royal Commission by requiring institutions to investigate reportable conduct matters and to facilitate the Commissioner's monitoring of the progress and handling of investigations.

Section 19X. Informing employee of certain matters and giving employee opportunity to make submissions

Clause 7 creates a new section 19X of the Act and requires the head of a relevant entity to inform employees of certain matters and give employees an opportunity to make submissions in relation to an investigation into a reportable allegation or reportable conviction.

Section 19X(1) provides that this section applies if an employee of a relevant entity is the subject of an investigation under section 19W(1) (Head of relevant entity must respond to reportable allegation or reportable conviction).

Section 19X(2) provides that before any adverse finding in relation to the employee is made as a result of the investigation, the head of the relevant entity must:

- inform the employee that they are the subject of the investigation; and

- inform the employee of the reportable allegation or reportable conviction being investigated; and
- give the employee an opportunity to make submissions to the head of the relevant entity setting out their response to the matter being investigated; and
- after complying with the above requirements to inform the employee and to give the employee an opportunity to make submissions and considering any submissions made by the employee, inform the employee of the proposed adverse finding and give them an opportunity to make submissions to the head of the relevant entity setting out their responses in relation to the proposed adverse finding.

Section 19X(3) provides that before any disciplinary or other action is taken in relation to the employee as a result of the findings of the investigation, the head of the relevant entity must inform the employee of the action that is proposed to be taken and give the employee an opportunity to make submissions to the head of the relevant entity setting out the employee's response in relation to the action that is proposed to be taken.

This clause is intended to provide procedural fairness for employees and is consistent with the principle of affording natural justice in investigations into employee conduct under section 19J(d).

Section 19Y. Commissioner must be notified of matters affecting investigation

Clause 7 creates a new section 19Y of the Act and provides that the Commissioner must be notified of matters affecting an investigation.

Section 19Y(1) provides that the head of a relevant entity must, as soon as practicable, notify the Commissioner if, in relation to a matter being investigated under section 19W(1) (Head of relevant entity must respond to reportable allegation or reportable conviction), the head of the relevant entity:

- forms the view on reasonable grounds that:
 - the matter does not constitute reportable conduct; or
 - the report of the matter to the relevant entity under section 19T (Report of reportable allegation or reportable conviction) is frivolous or vexatious or not made in good faith; or
- becomes aware that another appropriate person or body is dealing with or investigating the matter; or
- is required by law to comply with the directions of another person or body in relation to the investigation of the matter; or
- is requested or directed by another appropriate person or body to cease, or discontinue for a period, the investigation of the matter.

Section 19Y(2) provides that the notice must be given in writing and be in the form approved by the Commissioner (if any) and contain the information required by the Commissioner.

Section 19Y(3) provides that the head of the relevant entity may, in the notice, request the Commissioner to exempt the head of the relevant entity under section 19P(1) (Commissioner may exempt investigations) from the requirement to continue the investigation.

This section provides for investigations to be discontinued in circumstances where the matter does not constitute reportable conduct or where continuing the investigation is unnecessary because another appropriate body is dealing with, or investigating the matter, is contrary to law, or potentially prejudicial to an investigation undertaken by another body. This section relates to section 19P(1) by providing that the head of a relevant entity may request an exemption and the Commissioner has the power to exempt the head of a relevant entity from commencing or continuing the investigation.

Section 19Z. Head of relevant entity must report outcome of investigation to Commissioner

Clause 7 creates a new section 19Z of the Act and provides that the head of a relevant entity must report the outcome of an investigation to the Commissioner.

Section 19Z(1) provides that the head of a relevant entity must, as soon as practicable after the end of an investigation under section 19W(1) (Head of relevant entity must respond to reportable allegation or reportable conviction), give the Commissioner a written report setting out:

- the findings of the investigation and the reasons for those findings; and
- any submissions made by the employee under section 19X (Informing employee of certain matters and giving employee opportunity to make submissions); and
- any disciplinary or other action taken, or proposed to be taken, in relation to the employee as a result of the findings of the investigation; and
- if the entity does not propose to take any disciplinary or other action in relation to the employee, the reasons why no action is to be taken; and
- any action taken, or proposed to be taken, as a result of the findings of the investigation, to improve the identification or prevention of reportable conduct, or the reporting, notification or investigation of reportable allegations and reportable convictions, involving employees of the relevant entity; and
- any other information that the head of the relevant entity considers relevant to the report.

Section 19Z(2) provides that after receiving the report and other information, the Commissioner may, by written notice given to the head of the relevant entity, request any additional information specified in the notice that the Commissioner considers relevant to determine whether the reportable allegation or reportable conviction was properly investigated and appropriate action was taken as a result of the investigation.

Section 19Z(3) provides that the head of a relevant entity must comply with a request under section 19Z(2).

Section 19Z(4) provides that it is an offence for the head of a relevant entity to fail, without reasonable excuse, to comply with sections 19Z(1) or (3), with the penalty for this offence a fine of \$5 000.

This section is intended to strengthen the Scheme by requiring the head of a relevant entity to report the outcomes of an investigation into reportable conduct to the Commissioner and giving the Commissioner the power to request further information to determine whether the matter was properly investigated and appropriate action was taken as a result of the investigation. The section attracts a penalty for non-compliance by the head of a relevant entity reflecting the importance of these provisions to the seriousness of the Scheme. This is consistent with the Royal Commission finding that an oversight body under a reportable conduct scheme should have appropriate powers to facilitate the monitoring of investigations by institutions.

Section 19ZA. Head of relevant entity must report outcome of investigation to employee if employee informed of investigation

Clause 7 creates a new section 19ZA of the Act which provides that the head of a relevant entity must report the outcome of an investigation to an employee informed of the investigation.

Section 19ZA(1) provides that this section applies if an employee of a relevant entity is the subject of an investigation under section 19W(1) (Head of relevant entity must respond to reportable allegation or reportable conviction) and the head of the relevant entity has informed the employee of the investigation.

Section 19ZA(2) provides that the head of a relevant entity must, as soon as practicable after the end of an investigation under section 19W(1), give the employee written notice stating that the investigation has ended and a written report setting out the findings of the investigation and the reasons for those findings.

This section is intended is to ensure the employee is notified of the conclusion of an investigation and to provide the employee with information that would enable the employee to submit a complaint to the Commissioner under section 19ZB (Commissioner may conduct own investigation).

Section 19ZB. Commissioner may conduct own investigation

Clause 7 creates a new section 19ZB of the Act and provides that the Commissioner may conduct an investigation into certain matters under the Scheme.

Section 19ZB(1) provides that the Commissioner may conduct an investigation into any of the following:

- any reportable allegation or reportable conviction involving an employee of a relevant entity;
- the handling or investigation by the head of a relevant entity of a reportable allegation or reportable conviction involving an employee of the relevant entity;
- any action taken or not taken by the head of a relevant entity in response to a finding of reportable conduct in relation to an employee of the relevant entity.

Section 19ZB(2) provides that the Commissioner must not conduct an investigation under this section unless the Commissioner considers that it is in the public interest to do so.

The 'public interest' can relate to the interests of the community as a whole, or at least to a large part of the community, or it can relate to individual interests, a small group or a part of the total population.

Section 19ZB(3) provides that the Commissioner may decide to conduct an investigation under this section:

- on the Commissioner's own initiative; or
 - in response to a report or disclosure under the Scheme; or
 - in response to a complaint made to the Commissioner by an employee of a relevant entity in relation to any of the following:
 - the handling or investigation by the head of a relevant entity under the Scheme of a reportable allegation or reportable conviction involving the employee;
 - a finding of reportable conduct in relation to the employee;
 - any action taken or not taken by the head of a relevant entity in response to a finding of reportable conduct in relation to the employee;
- or
- in response to a complaint made to the Commissioner by any other person in relation to any of the following that affects the person in the person's personal capacity:
 - the handling or investigation by the head of a relevant entity under the Scheme of a reportable allegation or reportable conviction involving an employee of the relevant entity;
 - a finding of reportable conduct in relation to an employee of the relevant entity;

- any action taken or not taken by the head of a relevant entity in response to a finding of reportable conduct in relation to an employee of the relevant entity.

Section 19ZB(4) provides that the Commissioner may make the following findings following an investigation into any reportable allegation or reportable conviction involving an employee of a relevant entity:

- in the case of an investigation of a reportable allegation involving an employee of a relevant entity:
 - that the Commissioner is of the opinion that the employee has engaged in reportable conduct; or
 - that there are no grounds, or no reasonable grounds, for the Commissioner to form the opinion that the employee has engaged in reportable conduct;
- in the case of an investigation of a reportable conviction involving an employee of a relevant entity:
 - that the employee has a reportable conviction; or
 - that the employee does not have a reportable conviction.

The Royal Commission recommended that the oversight body have powers and functions to conduct, on its own motion, investigations concerning any reportable conduct of which it has been notified or otherwise becomes aware.

This section is intended to provide for the Commissioner to conduct an investigation into reportable allegations or convictions where the head of the relevant entity is unable or unwilling to do so (for example, where the head of the relevant entity is the subject of the matter) and to investigate any inappropriate handling, or response to, a reportable allegation or reportable conviction.

As provided under new section 19M and section 20(1) of the Act, these investigations are undertaken with all the powers of a standing Royal Commission under the *Royal Commissions Act 1968*.

Section 19ZC. Notice to head of relevant entity of Commissioner's investigation

Clause 7 creates a new section 19ZC of the Act and sets out provisions regarding the notice to the head of a relevant entity of the Commissioner's investigation under section 19ZB (Commissioner may conduct own investigation).

Section 19ZC(1) provides that if the Commissioner decides to conduct an investigation under section 19ZB, the Commissioner must give the head of the relevant entity written notice stating:

- that the Commissioner intends to conduct an investigation under section 19ZB; and
- the matters to be investigated; and
- whether the Commissioner requires the head of the relevant entity not to commence, or to suspend, an investigation into a matter the Commissioner has decided to investigate.

Section 19ZC(2) provides that the Commissioner, on completing an investigation under section 19ZB, may require the head of the relevant entity to continue an investigation that is suspended due to a requirement of the Commissioner under section 19ZC(1).

Section 19ZC(3) provides that the head of a relevant entity must, as far as practicable, comply with a requirement of the Commissioner not to commence, or to suspend, an investigation into a matter the Commissioner has decided to investigate under section 19ZC(1) or to continue an investigation under section 19ZC(2).

Section 19ZC(4) provides that it is an offence for the head of a relevant entity to fail, without reasonable excuse, to comply with section 19ZC(3), with the penalty for this offence a fine of \$5 000.

This section is intended to ensure an investigation by a relevant entity does not interfere with an investigation by the Commissioner and that investigations are continued and finalised following a suspension. As a proper investigation is critical to the future protection of children, this section further includes an offence for failing to comply with these requirements of the Commissioner.

Section 19ZD. Provisions relating to investigation under section 19ZB(1)(a)

Clause 7 creates a new section 19ZD of the Act and sets out provisions relating to an investigation by the Commissioner under section 19ZB(1)(a) (into a reportable allegation or reportable conviction involving an employee of a relevant entity).

Section 19ZD(1) provides that this section applies if the Commissioner decides to conduct an investigation under section 19ZB(1)(a).

Section 19ZD(2) provides that the Commissioner must give the employee who is the subject of the investigation written notice stating that the Commissioner intends to conduct an investigation under section 19ZB(1)(a) and the reportable allegation or reportable conviction to be investigated.

Section 19ZD(3) provides that as soon as practicable after the investigation ends, the Commissioner must give the head of the relevant entity written notice stating that the investigation has ended; a written report setting out the findings of the investigation and the reasons for those findings; and, may make any recommendations that the Commissioner thinks fit.

Section 19ZD(4) provides that the head of a relevant entity must not take any action to implement a recommendation of the Commissioner after an investigation by the Commissioner into a reportable allegation or reportable conviction involving an employee of the relevant entity until the later of the following:

- the end of the period under section 19ZF(2) (28 days after the person is notified of the finding) for the employee to apply for a review to the State Administrative Tribunal of a finding of the Commissioner on the investigation;
- if the employee makes an application to the State Administrative Tribunal under section 19ZF(1) for a review of a finding of the Commissioner on the investigation, the final determination of the review.

Section 19ZD(5) provides that nothing in section 19ZD(4) prevents:

- the CEO as defined in the *Children and Community Services Act 2004* section 3 from taking action under that Act to safeguard or promote a child's wellbeing; or
- the head of a relevant entity taking any action that the head of the relevant entity considers should be taken to safeguard or promote a child's wellbeing.

Section 19ZD(6) provides that as soon as practicable after the investigation ends, the Commissioner must give the employee who was the subject of the investigation written notice stating that the investigation has ended; a written report setting out the findings of the investigation and the reasons for those findings; and, any recommendation made under section 19ZD(3) in relation to the employee.

This section is intended to prevent the head of the relevant entity from undertaking disciplinary action against the employee, for example, where the matter may be, or is being, considered by the State Administrative Tribunal. However, for the avoidance of all doubt, and consistent with the best

interests of children being the paramount consideration (under new section 19K) this section clarifies that this does not prevent action being taken to safeguard or promote child wellbeing.

Section 19ZE. Provision relating to investigation under section 19ZB(1)(b) or (c)

Clause 7 creates a new section 19ZE of the Act and sets out provisions relating to an investigation by the Commissioner under section 19ZB(1)(b) (the handling or investigation by the head of a relevant entity of a reportable allegation or reportable conviction involving an employee of the relevant entity) or 19ZB(1)(c) (any action taken or not taken by the head of a relevant entity in response to a finding of reportable conduct in relation to an employee of the relevant entity).

Section 19ZE provides that as soon as practicable after an investigation referred to in section 19ZB(1)(b) or (c) ends, the Commissioner must give the head of the relevant entity written notice stating that the investigation has ended; a written report setting out the findings of the investigation and the reasons for those findings; and, may make any recommendations that the Commissioner thinks fit.

Section 19ZE is intended to provide for the head of the relevant entity to take appropriate actions following the receipt of this information, including taking action to implement recommendations.

Section 19ZF. Application to State Administrative Tribunal for review

Clause 7 creates a new section 19ZF of the Act and provides for a person to apply to the State Administrative Tribunal for a review of a finding of the Commissioner on an investigation conducted by the Commissioner under section 19ZB(1)(a) (any reportable allegation or reportable conviction involving an employee of a relevant entity).

Section 19ZF(1) provides that a person aggrieved by a finding of the Commissioner on an investigation conducted under section 19ZB(1)(a) may apply to the State Administrative Tribunal for a review of the finding.

Section 19ZF(2) provides that an application under section 19ZF(1) must be made within 28 days after the person is notified of the finding for which the review is sought.

Section 19ZF(3) provides that for a review under this section, the State Administrative Tribunal must be constituted by a judicial member as defined in the *State Administrative Tribunal Act 2004* section 3(1) (the President or Deputy President of the State Administrative Tribunal).

Section 19ZF(4) provides that a finding of the Commissioner on an investigation conducted under section 19ZB(1)(a) is taken to be a decision for the purposes of the *State Administrative Tribunal Act 2004* Part 3 Division 3.

This section is intended to provide an independent review of a finding made by the Commissioner into a reportable allegation or reportable conviction. In providing this additional avenue for review, it is noted that this section, and the provisions of the Act more broadly, do not in any way replace or prevent access to existing established review mechanisms in relation to employment decisions, including the Public Sector Commission and any industrial law remedy.

Section 19ZG. Concurrent investigations or proceedings

Clause 7 creates a new section 19ZG of the Act and sets out provisions regarding concurrent investigations or proceedings.

Section 19ZG(1) provides that this section applies if the Commissioner of Police advises the Commissioner or the head of a relevant entity that an investigation or finding under the Scheme is

likely to compromise a police investigation; or, another person or body with authority to investigate the conduct of an employee of a relevant entity advises the Commissioner or the head of the relevant entity that an investigation or finding under the Scheme is likely to compromise an investigation by that person or body (a relevant investigation).

Section 19ZG(2) provides that the Commissioner or the head of the relevant entity may suspend the investigation or finding until otherwise advised and take steps to manage any risks while the investigation or finding is suspended.

Sections 19ZG(3) and (4) provide that before making a decision about whether to suspend or continue an investigation or about the steps to be taken to manage risks, the Commissioner or the head of the relevant entity must consult with, as the case requires, the Commissioner of Police or the officer in charge of the police investigation; or, the person or body conducting the relevant investigation.

Section 19ZG(5) provides that if the head of the relevant entity decides to suspend an investigation or finding under this section, the head of the relevant entity must advise the Commissioner of the suspension and the steps being taken to manage the risks.

Section 19ZG(6) provides that if the Commissioner or the head of the relevant entity decides not to suspend the investigation, the Commissioner or the head of the relevant entity must ensure the investigation is conducted in a way that does not compromise the police investigation or the relevant investigation, as the case requires.

Section 19ZG(7) provides that this section does not affect the operation of any other Act.

Section 19ZG(8) provides that in this section, a reference to a police investigation or relevant investigation includes a reference to any court proceeding (including an appeal) arising out of the investigation.

Section 19ZG is intended is to prevent investigations and findings under the Scheme from compromising investigations or proceedings by other bodies. This is consistent with the principle set out under new section 19J (Object and principles) that the Commissioner and others should work in collaboration to ensure a fair process is used in the investigation of reportable allegations and reportable convictions.

Subdivision 5 – Disclosure of information

Section 19ZH. Disclosure of information to child, parent, guardian or other person with parental responsibility

Clause 7 creates a new section 19ZH of the Act and provides for the disclosure of information to a child, parent, guardian or other person with parental responsibility.

Section 19ZH(1) provides that the Commissioner or the head of a relevant entity may disclose information about matters referred to in section 19ZH(2) to a child who is the subject of conduct that forms the basis of a reportable allegation or a reportable conviction that is being, or has been, investigated by the Commissioner or the head of the relevant entity; or, the child's parent, guardian or a person who has parental responsibility for the child.

Section 19ZH(2) provides that for the purposes of section 19ZH(1), the matters are:

- the progress of the investigation; or
- the findings of the investigation; or
- any action taken as a result of the investigation.

Section 19ZH(3) provides that the Commissioner or the head of a relevant entity must not disclose information under section 19ZH(1):

- if the disclosure would put the wellbeing of the child, or the safety of any other person, at risk; or, contravene the *Children and Community Services Act 2004* section 124F (Confidentiality of reporter's identity) or 240 (Restrictions on disclosing notifier's identity); or, compromise an investigation under this Act, a police investigation, a relevant investigation referred to in section 19ZG (Concurrent investigations or proceedings) or an investigation under another Act; or
- if the disclosure would be to a parent or guardian of a child who is the subject of conduct that forms the basis of a reportable allegation or a reportable conviction that is being, or has been, investigated by the Commissioner or the head of the relevant entity, or a person who has parental responsibility for the child and the Commissioner, or head of the relevant entity, is satisfied that the child has sufficient maturity and understanding to consent to the disclosure and the child does not consent to the disclosure; or
- in any circumstances prescribed by the regulations.

Section 19ZH is intended to authorise the disclosure of specified investigation information to a child, parent, guardian or person with parental responsibility. It is further intended to encourage the participation of a child the subject of a reportable allegation or reportable conviction to an appropriate extent. This is consistent with the principle of child participation set out under section 19J (Object and principles).

Section 19ZI. Commissioner may request information about reportable convictions

Clause 7 creates a new section 19ZI of the Act and provides for the Commissioner to request information about reportable convictions.

Section 19ZI(1) provides that in this section, Registrar, of a relevant court, means:

- in the case of the Supreme Court — the Principal Registrar of the Supreme Court; or
- in the case of the District Court — the Principal Registrar of the District Court; or
- in the case of the Magistrates Court — the Principal Registrar of the Magistrates Court; or
- in the case of the Children's Court — a registrar of the Children's Court;

Section 19ZI(1) further provides that in this section, relevant court means the Supreme Court, the District Court, the Magistrates Court or the Children's Court.

Section 19ZI(2) provides that the Commissioner may request a Registrar of a relevant court to provide information relating to a reportable conviction entered against an employee of a relevant entity that the Commissioner reasonably requires for the purposes of an investigation under the Scheme.

Section 19ZI(3) provides that the Commissioner is authorised to disclose information obtained under the Scheme or Division 3 (Conduct of investigations) or 4 (Action on investigations) for the purpose of that request.

Section 19ZI(4) provides that a Registrar of a relevant court to whom a request for information is made under section 19ZI(2) is authorised to disclose the information to the Commissioner for the purposes of an investigation under the Scheme.

Section 19ZI(5) provides that this section applies despite section 13(2) of the Act (Departments and authorities subject to investigation).

This section is intended to authorise access by the Commissioner, to information that may not otherwise be available, for the purpose of an investigation under the Scheme.

Section 19ZJ. Prohibition on publishing certain information

Clause 7 creates a new section 19ZJ of the Act and places prohibitions on publishing certain information.

Section 19ZJ(1) provides that in this section, publish means to disseminate to the public or a section of the public by any means, including in a book, newspaper, magazine or other written publication, by radio broadcast, television, a website, an online facility or other electronic means.

Section 19ZJ(2) provides that a person must not publish, or cause to be published, information that identifies, or is likely to lead to the identification of, another person as a person who has made a report under section 19T (Report of reportable allegation or reportable conviction), with a penalty of imprisonment for 2 years or a fine of \$8 000.

Section 19ZJ(3) provides that a person must not publish, or cause to be published, information that identifies, or is likely to lead to the identification of, another person as a child who is the subject of conduct that forms the basis of a report that has been made under section 19T or a finding of reportable conduct in relation to an employee of a relevant entity that has been made under this Act, with a penalty of imprisonment for 2 years or a fine of \$8 000.

Section 19ZJ(4) provides that a person does not commit an offence under section 19ZJ(2) or (3) if the publication of the information is authorised under any other Act.

Section 19ZJ is intended to support the reporting of reportable allegations (with additional protections set out in clause 22). Consistent with the best interests of children being the paramount consideration (under section 19K), this section is also intended to protect children and promote their wellbeing by maintaining their anonymity.

Subdivision 6 – Review of amendments made by Parliamentary Commissioner Amendment (Reportable Conduct) Act 2021

Section 19ZK. Review of amendments made by Parliamentary Commissioner Amendment (Reportable Conduct) Act 2021

Clause 7 creates a new section 19ZK of the Act and provides for the review of amendments made by the *Parliamentary Commissioner Amendment (Reportable Conduct) Act 2021*.

Section 19ZK(1) provides that the Minister must review the operation and effectiveness of the amendments made to the Act by the *Parliamentary Commissioner Amendment (Reportable Conduct) Act 2021*, and prepare a report based on the review, as soon as practicable after the 5th anniversary of the day on which section 7 of that Act comes into operation (Section 7 inserts Part III Division 3B – Reportable conduct scheme).

Section 19ZK(2) provides that the review must include consideration as to whether the Scheme should be expanded to apply to any other entities.

Section 19ZK(3) provides that the Minister must cause the report to be laid before each House of Parliament as soon as practicable after it is prepared, but not later than 12 months after the 5th anniversary.

Section 19ZK is intended to give effect to the recommendation of the Royal Commission and to provide for the Scheme to adapt to changes in circumstances and risk levels of institutions not currently within the scope of the Scheme.

Clause 8 **Section 19 amended**

Clause 8 amends section 19 of the Act – Proceedings on investigations.

Clause 8 inserts a new section 19(9) of the Act which sets out the extent to which section 19 applies to an investigation by the Commissioner for the purposes of the Scheme.

Section 19(9) provides that sections 19(1) and 19(1a) do not apply. This amendment is intended to establish that the Commissioner does not need to notify the principal officer or responsible Minister of a department or authority of the Commissioner's intention to conduct an investigation for the purposes of the Scheme, as would otherwise be required if the Commissioner was conducting an investigation for the purposes of the Act.

This is so because provisions for the Commissioner to notify a relevant entity of an investigation under the Scheme are set out in Division 3B (Reportable conduct scheme).

Sections 19(9)(b) and (c) provide that a reference to a department or authority is taken to be a reference to a relevant entity; and a reference to the principal officer of a department or authority is taken to be a reference to the head of a relevant entity. This amendment is intended to clarify that, other than sections 19(1) and 19(1a) and the limitation imposed by section 19(7)(b) below, the provisions of section 19, which provides for proceedings on investigations conducted by the Commissioner for the purposes of the Act, also apply to investigations conducted for the purposes of the Scheme.

Section 19(9)(d) provides that section 19(7)(b) applies only if an investigation relates to a relevant entity that is a department or authority. This amendment is intended to clarify that section 19(7)(b), which requires the Commissioner to provide a report to the responsible Minister if, in the Commissioner's opinion, there is evidence of 'any breach of duty or misconduct on the part of any member, officer, or employee of any department or authority to which this Act applies' also applies to an investigation that relates to a relevant entity under the Scheme, but only where the relevant entity is a department or authority.

This section is intended to provide for the Commissioner's established existing proceedings on investigation.

Clause 9 **Section 20 amended**

Clause 9 amends section 20 of the Act – Commissioner has powers under the *Royal Commissions Act 1968*; privilege and secrecy provisions.

Clause 9 amends section 20(2A) by inserting "by the Commissioner" after "investigation". This amendment is intended to clarify that a reference to an investigation in section 20(2A) is a reference to an investigation by the Commissioner under the Act.

Clause 9 inserts a new section 20(2AA). This amendment is intended to establish that no obligation to maintain secrecy, or other legal restriction upon the disclosure and use of information obtained by

or given to the head of a relevant entity or an investigator conducting an investigation under the Scheme, applies to the disclosure of information to the Commissioner for the purposes of an investigation by the Commissioner under the Act.

Clause 9 amends section 20(2B) by deleting "Crown or any authority to which this Act applies" and inserting "Crown, any authority to which this Act applies or a relevant entity". Clause 9 further amends section 20(2B) by deleting "such investigation" and inserting "investigation by the Commissioner under the Act". These amendments are intended to establish that, in addition to the Crown, and authorities to which the Act applies, relevant entities are not entitled to claim any such privilege in respect of the production of documents or the giving of evidence as is allowed by law in legal proceedings (but are not compelled for the purposes of an investigation under the Act to give any evidence or produce any document that they could not be compelled to give or produce in proceedings before a court: section 20(3)).

Clause 9 amends section 20(3) by deleting "(2A) and (2B) a person is not compelled for the purposes of an investigation" and inserting "(2A), (2AA) and (2B), a person is not compelled for the purposes of an investigation by the Commissioner". This amendment is intended to clarify that a reference to an investigation in section 20(3) is a reference to an investigation by the Commissioner under the Act.

Clause 9 further amends section 20(3) by deleting "he" and inserting: "the person". This amendment is intended to ensure consistency.

Clause 10 Section 21 amended

Clause 10 amends section 21 of the Act – Power to enter premises.

Clause 10 inserts a new section 21(1) by deleting "For" and inserting "(1) For" and inserts a new section 21(2). New section 21(2) broadens the Commissioner's existing power to, for the purpose of an investigation under the Act, enter premises used by any department or authority to which the Act applies, and inspect those premises and anything within the premises, to also apply to an investigation by the Commissioner under the Scheme.

Clause 11 Section 22A amended

Clause 11 amends section 22A of the Act – Consultation.

Clause 11 deletes "concerning any complaint under this Act or any investigation under this Act" and inserts:

concerning —

(a) any complaint under this Act; or

(b) any investigation under this Act, other than an investigation conducted for the purposes of the reportable conduct scheme.

This amendment is intended to establish that the Commissioner's power to consult the bodies prescribed in section 22A(1) of the Act, concerning any complaint under the Act or any investigation under the Act, does not apply to an investigation conducted for the purposes of the Scheme.

Clause 12 Section 22AA inserted

Clause 12 inserts a new section 22AA of the Act – Consultation in relation to a reportable conduct scheme.

Sections 22AA(1) and (2) provide that the Commissioner may consult any of the persons or bodies specified below concerning a reportable allegation or reportable conviction; any investigation under the Act conducted for the purposes of the Scheme; or any other matter that is relevant to the functions of the Commissioner under the Scheme:

- the Corruption and Crime Commission;
- the Public Sector Commissioner;
- the Inspector of Custodial Services;
- the Director of Public Prosecutions;
- a person or body that has functions under the law of another State, a Territory or the Commonwealth that substantially correspond to the functions of the Commissioner under the Scheme.

Sections 22AA(3) and (4) provide that the Commissioner or the head of a relevant entity may consult any of the persons or bodies specified below concerning a reportable allegation or reportable conviction; or any investigation under the Act conducted for the purposes of the Scheme; or any other matter that is relevant to the functions of the Commissioner or the head of the relevant entity under the Scheme:

- the Commissioner of Police;
- the Commissioner for Children and Young People;
- the CEO as defined in the *Children and Community Services Act 2004* section 3;
- the CEO as defined in the *Working with Children (Criminal Record Checking) Act 2004* section 4.

Section 22AA(5) provides that information obtained by the Commissioner, the Deputy Commissioner or a member of the Commissioner's staff under the Act for the purposes of the Scheme may be disclosed for the purposes of any consultation by the Commissioner under sections 22AA(1) or (3).

Section 22AA(6) provides that information obtained by the head of a relevant entity or an investigator conducting an investigation for the purposes of the Scheme may be disclosed for the purposes of any consultation by the head of the relevant entity under section 22AA(3).

Clause 12 is intended to provide for consultation by the Commissioner and the heads of entities with other bodies responsible for children's safety and wellbeing.

Clause 13 Section 22B amended

Clause 13 amends section 22B of the Act – Disclosure of certain information.

Clause 13 amends section 22B by inserting: "(other than an investigation conducted for the purposes of the reportable conduct scheme)" after "this Act". This amendment is made to exclude investigations conducted for the purposes of the Scheme from section 22B of the Act, which provides for the disclosure by the Commissioner of information obtained in the course of or for the purpose of an investigation under the Act to the persons prescribed in sections 22B(aa) to (e).

Clause 13 amends section 22B(e)(ii) of the Act by deleting "Commissioner," and inserting "Commissioner for Children and Young People". This amendment is intended to ensure there is no ambiguity in reference to the Commissioner and Commissioner for Children and Young People.

Clause 14 Section 22C inserted

Clause 14 inserts a new section 22C of the Act – Disclosure of certain information in relation to reportable conduct scheme.

Section 22C(1) provides that in this section, reportable conduct information means information obtained by the Commissioner, the Deputy Commissioner or a member of the Commissioner's staff for the purposes of the Scheme.

Section 22C(2) provides that the Commissioner, the Deputy Commissioner or a member of the Commissioner's staff authorised for the purposes of this section by the Commissioner or the Deputy Commissioner may disclose reportable conduct information if the information:

- is disclosed to a person referred to in section 22B(aa), (b), (c), (d) or (ea) and concerns a matter of a kind for which information can be disclosed to that person under section 22B; or
- is disclosed to the Commissioner of Police and concerns a matter that is relevant to the functions of the Commissioner of Police; or
- is disclosed to the Commissioner for Children and Young People or an authorised member of the staff of the Commissioner for Children and Young People and concerns a matter that is relevant to the functions of the Commissioner for Children and Young People under the *Commissioner for Children and Young People Act 2006*; or
- is disclosed to the CEO as defined in the *Children and Community Services Act 2004* section 3 or a member of the staff of the Department as defined in that section and concerns a matter that is relevant to the functions of the CEO under that Act; or
- is disclosed to the CEO as defined in the *Working with Children (Criminal Record Checking) Act 2004* section 4 or an officer of the Department as defined in that section and concerns a matter that is relevant to the functions of the CEO under that Act.

This section is intended to ensure that the Commissioner can disclose reportable conduct information to relevant officers.

Clause 15 Section 23 amended

Clause 15 amends section 23 of the Act – Secrecy.

Clause 15 amends section 23(1) by inserting "by the Commissioner" after the word "investigation". This amendment is intended to clarify that a reference to an investigation in section 23(1) is a reference to an investigation by the Commissioner.

Clause 15 further amends section 23(1) by deleting "section 22A or 22B." and inserting "Division 3B or section 22A, 22AA, 22B or 22C(2)." These amendments are intended to reflect amendments to other parts of the Act as a result of the Scheme.

Clause 15 amends section 23(1a) by deleting "relates, and a person to whom such a direction is given shall" and inserting "relates or any other purpose specified in the direction, and a person to whom such a direction is given must". This amendment is intended to give a wider capacity for the Commissioner to include in a direction of non-disclosure, that a document could also be disclosed beyond which the investigation relates to any other purpose specified by the Commissioner in the direction.

Clause 15 amends section 23(1b) by deleting "his opinion," and inserting "the Commissioner's opinion,". This amendment is intended to clarify that a reference to "his" is a reference to the Commissioner (and is gender and sex neutral).

Clause 15 further amends section 23(1b) by deleting "applies or of any person," and inserting "applies, of any person or of the proper operation of the reportable conduct scheme,". This amendment clarifies that the Commissioner may disclose information for the purpose of section 23(1b) if it is in the interests of the proper operation of the Scheme to so do.

Clause 15 amends section 23(1d)(a) by deleting "department or authority" and inserting "department, authority or relevant entity". This amendment is intended to establish that the provisions of the Act that apply to a department or authority also apply to a relevant entity for the purposes of an investigation under the Scheme.

Clause 15 amends section 23(1e) by deleting "he shall," and inserting "the Commissioner must,". This amendment is intended to use the modern must, rather than shall, and is also made to clarify that a reference to "his" is a reference to the Commissioner (and is gender and sex neutral).

Clause 15 further amends section 23(1e) by inserting "if the opinions relate to a relevant entity, the head of the relevant entity; or" in section 23(1e)(aa). This amendment is intended to establish that the provisions of the Act that apply to a department or authority for the purposes of an investigation under the Act also apply to a relevant entity for the purposes of an investigation under the Scheme.

Clause 15 further amends section 23(1e) by deleting "before him" and inserting "before the Commissioner". This amendment is intended to clarify that the reference to "him" is a reference to the Commissioner (and is gender and sex neutral).

Clause 16 Section 23A amended

Clause 16 amends section 23A of the Act – Documents sent to or by Commissioner not admissible.

Clause 16 inserts a new section 23A(1) of the Act by deleting "Any" and inserting "(1) Any".

Clause 16 inserts a new section 23A(2) which provides that the provisions in 23A(1) do not apply to a document sent to the Commissioner for the purposes of an investigation by the head of a relevant entity under section 19W(1) or an investigation by the Commissioner under section 19ZB(1)(a).

This amendment is intended to ensure that documents sent to or by the Commissioner in operating the Scheme can be admitted into a court or tribunal or other relevant proceedings.

Clause 17 Section 25 amended

Clause 17 amends section 25 of the Act – Procedure on completion of investigation.

Clause 17 inserts a new section 25(8) which applies in relation to an investigation by the Commissioner for the purposes of the Scheme.

Section 25(8)(a) and (b) provide that for the purposes of section 25 of the Act, any reference to an appropriate authority is taken to be a reference to the relevant entity and any reference to the principal officer of the appropriate authority is taken to be a reference to the head of the relevant entity. This amendment is intended to establish that the procedure set out in section 25 of the Act also applies to investigations for the purposes of the Scheme.

Section 25(8)(c) provides that section 25(3) applies only if the relevant entity is a department or authority. This amendment is intended to clarify that, where the Commissioner makes a report or

recommendations to the head of a relevant entity under sections 25(2) and (3), the Commissioner must send a copy to the responsible Minister only where the relevant entity is a department or authority.

Section 25(8)(d)(i) provides that for the purposes of an investigation referred to in section 19ZB(1)(a), that is, an investigation by the Commissioner into any reportable allegation or reportable conviction involving an employee of a relevant entity, sections 25(1) and (2) do not apply. The effect of this amendment is to exclude the Commissioner from forming opinions and making recommendations under sections 25(1) and (2) of the Act because the Commissioner's powers to make findings and recommendations for the purposes of the Scheme are set out in Division 3B.

Section 25(8)(d)(ii) provides that a reference in sections 25(3) to (5), to a recommendation made by the Commissioner, is taken to be a reference to a recommendation made under section 19ZD(3)(b) (Provisions relating to an investigation under section 19ZB(1)(a)). This amendment is intended to clarify that sections 25(3) to (5), which apply when the Commissioner makes recommendations under the Act, also apply when the Commissioner makes recommendations following the Commissioner's investigation into a reportable allegation or reportable conviction involving an employee of a relevant entity.

This section is intended to provide that the existing provisions of the Act regarding proceedings upon the completion of an investigation, unless otherwise provided, apply to the Scheme.

Clause 18 Section 28 inserted

Clause 18 inserts a new section 28 of the Act – Annual report to include report on reportable conduct scheme.

Section 28(1) provides that the annual report of the Commissioner under the *Financial Management Act 2006* Part 5 must include a report about the operation of the Scheme in the financial year to which the report relates, including the following:

- a description of the activities of the Commissioner in relation to the Scheme;
- an evaluation of the response of relevant entities to the recommendations of the Commissioner under the Scheme;
- a description of matters relating to the Scheme, including trends, notifications and investigations.

Section 28(2) provides that a report under section 28(1) must not include information that could lead to the identification of a child or a person investigated under the Scheme.

Section 28(3) provides that this section does not limit the power of the Commissioner to also, at any time, lay before each House of Parliament a report in relation to the Scheme.

This section is intended to preserve the capacity for the Commissioner, at any time, to provide the Parliament a report in relation to the Scheme.

Clause 19 Section 29 amended

Clause 19 amends section 29 of the Act – Supreme Court may determine jurisdictional questions.

Clause 19 inserts a new section 29(3) of the Act which provides that references in section 29 to the party subject to investigation include references to the relevant entity or head of the relevant entity. This amendment is intended to clarify that the relevant entity or the head of a relevant entity may make an application to the Supreme Court for a determination of the Commissioner's jurisdiction in respect of an investigation conducted under the Scheme.

This section is intended to provide that the existing provision in the Act is available to a relevant entity or the head of a relevant entity.

Clause 20 Section 29A inserted

Clause 20 inserts a new section 29A of the Act – Delegation by Commissioner of Police.

Section 29A(1) provides that the Commissioner of Police may delegate any power or duty of the Commissioner of Police under section 19ZG (Concurrent investigations or proceedings), section 22AA (Consultation in relation to reportable conduct scheme) or section 22C(2)(b) (Disclosure of certain information in relation to reportable conduct scheme) to a specified police officer; police officers of a specified rank or class; or another person appointed or employed under the *Police Act 1892*.

Section 29A(2) provides that the delegation must be in writing signed by the Commissioner of Police.

Section 29A(3) provides that a person to whom a power or duty is delegated under this section cannot delegate that power or duty.

Section 29A(4) provides that a person exercising or performing a power or duty that has been delegated to the person under this section is taken to do so in accordance with the terms of the delegation unless the contrary is shown.

Section 29A(5) provides that nothing in this section limits the ability of the Commissioner of Police to perform a function through an officer or agent.

This power to delegate has been included as it would not be reasonably expected, or efficient, for the Commissioner of Police to exercise these powers personally.

Clause 21 Section 30AA inserted

Clause 21 creates a new section 30AA of the Act – Protection from liability for giving information: reportable conduct scheme.

Section 30AA(1) provides that this section applies if a person acting in good faith:

- gives a report, notification or information to the Commissioner under the Scheme or in the course of, or for the purposes of, an investigation into a reportable allegation or reportable conviction under the Act; or
- gives a report, notification or information to the head of a relevant entity under the Scheme; or
- gives information to an investigator conducting an investigation under the Scheme.

Section 30AA(2) provides that the report, notification or information may be given despite any other enactment, law or agreement that prohibits or restricts its disclosure.

Section 30AA(3) provides that in giving the information or making the report or notification the person:

- (a) does not incur any civil or criminal liability or liability to be punished for a contempt of court; and
- (b) is not to be taken to have breached any duty of confidentiality or secrecy imposed by law; and

- (c) is not to be taken to have breached any professional ethics or standards or any principles of conduct applicable to the person's employment or to have engaged in unprofessional conduct.

Section 30AA(4) provides that civil proceedings cannot be brought against a person in respect of an act referred to in section 30AA(1)(a), (b) or (c) without the leave of the Supreme Court, and the Supreme Court must not give leave unless it is satisfied that there is substantial ground for the contention that the person to be proceeded against has acted in bad faith.

The Royal Commission recommended that reportable conduct schemes include protections for persons who make reports in good faith.

Clause 22 Section 30B amended

Clause 22 amends section 30B of the Act – Victimisation.

Clause 22 inserts, after section 30B(1)(e), new subsections (1)(ea) and (1)(eb) as follows:

- (ea) has made or will or may in the future make a report to the head of a relevant entity or the Commissioner under section 19T or give a notification to the Commissioner under the Scheme (Part III Division 3B); or
- (eb) has provided, is providing or will or may in the future provide information in the course of, or for the purpose of, an investigation of a reportable allegation or reportable conviction to the Commissioner or the head of a relevant entity under this Act; or

This amendment provides protections from victimisation under the Act and is intended to protect persons making a report.

Clause 23 Section 33 replaced

Clause 23 replaces section 33 of the Act – Regulations.

Section 33 provides that the Governor may make regulations for amending Schedule 1 or 2, or prescribing all matters that are required or permitted by this Act to be prescribed, or are necessary or convenient to be prescribed, for giving effect to the Scheme.

This clause is intended to enable institutions to be added to the reportable conduct scheme via regulation (for example, following a review by the Minister under section 19ZK or a gap in coverage identified at any other time) and to prescribe other matters as required (for example, where a head of a relevant entity is required to be prescribed by regulation).

Clause 24 Schedule 1 amended

This clause deletes the item relating to the State Administrative Tribunal from Schedule 1.

Clause 25 Schedule 2 inserted

Clause 25 inserts Schedule 2 of the Act, which sets out the relevant entities to which the Scheme applies. Entities to which the Scheme applies is further defined in section 19I (the Scheme applies to an entity set out in column 2 of Schedule 2 that exercises care, supervision or authority over children as part of its primary functions or otherwise and, is not exempt from the Scheme by the Commissioner under section 19O(1) (Commissioner may exempt entities)).

The categories of entities are set out in column 1 of Schedule 2 and include:

- Public bodies

- Providers of education services
- Providers of health services
- Providers of out-of-home care services
- Providers of child care services
- Providers of youth justice services

After 12 months of operation of the Scheme (pursuant to clause 2 and clause 27), column 1 of Schedule 2 will also include:

- Religious bodies
- Providers of disability services
- Providers of accommodation and respite services for children

The entities set out in column 2 of Schedule 2 include:

- A department.
- An authority.
- A school as defined in the *School Education Act 1999* section 4.
- A college or other vocational education and training institution as those terms are defined in the *Vocational Education and Training Act 1996* section 5(1).
- A registered training provider as defined in the *Vocational Education and Training Act 1996* section 5(1).
- A university established under a written law.
- An Australian university college, an authorised non-university institution or a recognised overseas university as those terms are defined in the *Higher Education Act 2004* section 3.
- A health service provider as defined in the *Health Services Act 2016* section 6.
- A private hospital service provider as defined in the *Private Hospitals and Health Services Act 1927* section 2(1).
- A provider of a mental health service as defined in the *Mental Health Act 2014* section 4 that has inpatient beds for children.
- A provider of a drug and alcohol treatment service that has inpatient beds for children.
- An ambulance service.
- A person who has entered into an agreement under the *Children and Community Services Act 2004* section 15(1) for the provision of placement services.
- An education and care service as defined in the *Education and Care Services National Law (Western Australia)* section 5(1).
- A child care service as defined in the *Child Care Services Act 2007* section 4.
- A provider of a detention centre as defined in the *Young Offenders Act 1994* section 3.
- A provider of community justice services funded by the department principally assisting in the administration of the *Young Offenders Act 1994*.

After 12 months of operation of the Scheme (pursuant to clause 2 and clause 27), column 2 of Schedule 2 will also include:

- A religious body that provides, or has provided, activities, facilities, programs or services that provide a means for adults to have contact with children.

Examples of activities, facilities, programs or services —

- altar serving;
 - art groups;
 - bible study groups;
 - choirs and music groups;
 - creches and other child minding services;
 - dance groups;
 - faith-based children's and youth groups;
 - multi-faith networks;
 - open days;
 - prayer groups;
 - religious community engagement and outreach;
 - religious festivals and celebrations;
 - religious services;
 - sports teams;
 - Saturday schools, Sunday schools and after school religious education;
 - tutoring services;
 - youth camps.
- A service provider as defined in the *Disability Services Act 1993* section 3.
 - A registered provider of supports and services under the National Disability Insurance Scheme established under the *National Disability Insurance Scheme Act 2013* (Commonwealth).
 - A provider of a homelessness service that provides overnight beds specifically for children as part of its primary activities and is funded by the department principally assisting in the administration of the *Children and Community Services Act 2004*.
 - A provider of boarding facilities for students who are children.
 - An entity that provides overnight camps for children as part of its primary activity.
 - A provider of any other accommodation or respite services for children.

Division 2 — Additional amendments

Clause 26 Section 19G amended

Clause 26 amends section 19G (Reportable conduct), by inserting, after section 19G(1)(c):

(ca) significant neglect of a child;

(cb) any behaviour that causes significant emotional or psychological harm to a child;

The intent of, and reason for, the phased implementation is set out in the explanation under new section 19G.

Clause 27 **Schedule 2 amended**

Clause 27 amends Schedule 2 (Relevant entities to which the Scheme applies) to include additional entities.

Shire of CoolgardieFreedom of Information statement2023 – 2024**Contents**

| | |
|---|----|
| 1. Information Statement | 2 |
| 2. Introduction | 2 |
| 3. Shire's Information Access Intention | 2 |
| 4. Council Structure..... | 3 |
| 5. Organisational Structure | 3 |
| 6. Legislative Environment..... | 3 |
| 7. Decision making by the Shire of Coolgardie | 4 |
| 7.1 Public participation in the decision-making process | 4 |
| 7.2 Council Meetings | 4 |
| 7.3 Public Question Time | 5 |
| 7.4 Deputations..... | 5 |
| 7.5 Annual General Meeting of Electors..... | 5 |
| 7.6 Special Meetings of Electors | 5 |
| 7.7 Petitions | 6 |
| 8. Community Consultation and Participation..... | 6 |
| 9. Documents held by the Shire of Coolgardie | 6 |
| 10. FOI Procedures..... | 7 |
| 10.1 Are there any costs involved?..... | 8 |
| 10.2 In what way can charges be minimised or removed? | 8 |
| 10.3 What happens after I have lodged my application? | 9 |
| 10.4 What if the documents are needed urgently?..... | 9 |
| 10.5 How will I know when the Shire's decision has been made and what it is?..... | 9 |
| 10.6 Amendment of Personal Information..... | 9 |
| 10.7 Rights of Review | 9 |
| 11. Further information | 10 |

1. Information Statement

This document has been prepared and published in accordance with the requirements of Part 5, Freedom of Information Act 1992 (the Act). S94 of this Act requires each agency to prepare an Information Statement. The Shire of Coolgardie is such an agency.

The Shire is committed to open and accountable government. Access to information held by the Shire is available from the Shire Libraries, the Shire offices, on our website, by telephone and email or by post.

The Statement will be reviewed and published annually, in accordance with the Act.

2. Introduction

The Western Australian Freedom of Information Act 1992 (the Act) is designed to enable the public to participate more effectively in governing the State, and to make the persons and bodies that are responsible for State and local government more accountable to the public.

The Act provides the right to apply for access to documents held by State Public Sector agencies which includes local governments.

The Shire's Information Statement includes information on:

- Documents held by the Shire
- Structure and functions of the Shire
- Documents freely available to the public
- Description of the kind of documents generated and held by the Shire
- Organisational purpose and structure
- How to access non-personal documents
- How to amend personal information

Agencies are required to assist the public obtain access to documents at the lowest reasonable cost, and to ensure that personal information held is accurate, complete, up to date and not misleading. The right to apply is not affected by any reasons for wishing to obtain access, or the agency's belief as to what the reasons are for applying.

The Act also requires each agency to prepare and publish an annual information statement which details the process of applying for information under the Act, as well as information that the Shire of Coolgardie provides outside the Act.

This Shire of Coolgardie's Freedom of Information Statement fulfils the Shire's obligation in this regard and is correct at February 2023. Please note that the information contained in this Information Statement is a general guide and should not be substituted for the FOI Act and regulations. This document can be provided in hard copy upon request, and an electronic copy can be accessed via the Shire of Coolgardie at www.coolgardie.wa.gov.au.

3. Shire's Information Access Intention

The Shire will release at cost or free of cost unclassified Shire information/ documentation that is of public interest to residents and other stakeholders. Access to all such permissible information should be made outside the confines of the FOI Act.

If no public access is available to the desired documents, the Shire will comply with the objectives of the FOI Act and will make available documents when able under the Act. However, the Shire also has a duty to protect the privacy of its residents, commercial interest of businesses within the Shire and has a need to maintain the integrity of the Shire's ongoing lawful investigative and decision-making processes.

In these instances, permissible exemptions will be applied to protect these activities and access may be refused to such classification of documents.

4. Council Structure

The Council decision making body consists of 7 Council Members, including the Shire President who is elected by the Council.

Local government elections for the purposes of electing Council Members are held every two years, and Council Members are elected for a four-year term, thus ensuring continuity of knowledge and experience of at least half the Council Members after each election.

Council Members provide guidance to the community, facilitate communication between the community and Council, and participate in the decision-making processes of Council that shape the direction of the Shire of Coolgardie. Collectively, Council Members are responsible for determining Council policies for the Shire and strategic direction, determining the projects that the Shire undertakes, and determine and have oversight of the budget for the Shire of Coolgardie.

In addition, the Council appoints and manages the performance of the Chief Executive Officer.

A current list of the Council Members of the Shire of Coolgardie is available at www.coolgardie.wa.gov.au.

5. Organisational Structure

The operations of the Shire of Coolgardie are managed by the Chief Executive Officer who is supported by an Executive Management Team.

The CEO is engaged by the Council, but the former engages and manages all other employees.

The role of CEO is to act as a conduit between Council and the administration of the Shire of Coolgardie, and to carry ultimate responsibility for the efficient and effective utilisation of the resources available to the Shire.

The CEO and other employees report to Council at monthly meetings with recommendations that Council can accept, reject or substitute with an amended resolution. In addition, the CEO, some employees, and other persons hold delegated authority from Council or the CEO to determine a range of matters under various legislation.

The Executive Management Team consists of the Chief Executive Officer, Deputy Chief Executive Officer, Director Commercial Services, Director Projects and Technical Services and the Manager Executive Services.

6. Legislative Environment

The Shire is responsible for complying with, or ensuring compliance with, a vast range of Federal and State legislation.

It is estimated that directly, or indirectly, the Shire of Coolgardie is engaged with more than 200 Acts.

In addition, the Shire has adopted (and is currently reviewing, as well as repealing in some cases) Local Laws adopted under various Acts:

- Shire of Coolgardie Bush Fire Brigades Local Law
- Shire of Coolgardie Cats Local Law
- Shire of Coolgardie Cemeteries Local Law
- Shire of Coolgardie Dogs Local Law
- Shire of Coolgardie Fencing Amendment Local Law
- Shire of Coolgardie Public Places and Local Government Property Local Law
- Shire of Coolgardie Meeting Procedures Local Law
- Shire of Coolgardie Parking Local Law

7. Decision making by the Shire of Coolgardie

The Shire of Coolgardie has been entrusted with the responsibility to oversee the development and progression of the local communities.

Council delegates decision-making authority to the CEO in some instances, and the CEO may sub-delegate certain decision-making duties to Shire employees (or others) in accordance with the Local Government Act 1995, and other Acts. These delegations are reviewed and approved by Council on an annual basis.

A range of policies have been developed by the Shire that guide and direct its actions now and into the future. All current Council policies can be viewed on the Shire of Coolgardie website.

In performing their roles as decision makers, Council Members, the CEO, and employees are required to make decisions that have an impact on the daily lives of residents, ratepayers and stakeholders of the Shire of Coolgardie.

These decisions might include the provision of footpaths, control of animals, refuse collection, cultural events, planning matters, recreation facilities and control of environmental health issues.

The Shire of Coolgardie strives to achieve a balanced and fair approach to decision making to protect and develop the amenities of the Shire, preserve heritage, encourage economic growth, and provide clarity to residents and businesses in the area.

7.1 Public participation in the decision-making process

The Shire of Coolgardie recognises that the community is an important resource when informing decision making, and that community input is essential to assist the Shire in choosing a path that caters for the current and future needs and expectations of the community.

7.2 Council Meetings

Meetings of Council are held on the last Tuesday of the month at 6pm, except for December, when the meeting may be held earlier in the month, and January when a meeting is not usually held. Meetings alternate between the Coolgardie Council Chambers and the Kambalda Recreation Facility Function Room.

During COVID 19 (and potentially other types of States of Emergency) the Council may conduct meetings by electronic means, or individual council members may "attend" meetings by electronic means. In addition, Council may also conduct electronic meetings, if so approved.

In such circumstances the Shire will endeavour to provide public notice and to advise of the ways in which the public may view the meeting.

Minutes of meetings are available at the Shire Offices, town libraries and the shire's website www.coolgardie.wa.gov.au

Members of the public are welcome to attend Council Meetings. A complete list of Council Meeting dates for the year are available on the Shire of Coolgardie website <http://www.Coolgardie.wa.gov.au/council-meetings.aspx>

On occasions there may be a Special Meeting of Council if a matter of urgency arises. Any notice of Special Meeting or changes to the time, dates or venues for scheduled Council Meetings is publicly advertised.

7.3 Public Question Time

To assist members of the public to participate in the decision-making process of the Shire, Public Question Time is available for a period of 15 minutes at the commencement of each meeting.

Should there be a series of questions the period can be extended at the discretion of the Presiding Member (usually the Shire President).

Written notice of each question should be given to the Chief Executive Officer fifteen (15) minutes prior to the commencement of the meeting. A summary of each question and response is included in the Minutes.

When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. The CEO will endeavour to provide the answers prior to the next meeting of Council.

7.4 Deputations

Should a group of people wish to engage or make a formal representation to Council on behalf of a larger group in relation to an item contained in the Council agenda, they may apply in writing to the CEO.

The CEO will send the written request to the Shire President, who may then either approve the request or refer it to Council for a decision on whether to receive the deputation. If approved, the CEO will invite the deputation to attend a Council Meeting.

Questions and requests for deputations should be marked for the attention of the Chief Executive Officer and posted to PO Box 138, Kambalda, WA, 6442, hand-delivered to the Shire of Coolgardie reception at Irish Mulga Drive Kambalda, WA, 6442 or to the Shire office at Bayley Street, Coolgardie, WA, 6429, or emailed to mail@coolgardie.wa.gov.au

7.5 Annual General Meeting of Electors

The Annual General Meeting of Electors is held to discuss the Annual Report of the financial auditors for the Shire of Coolgardie and discuss general business of the Shire. A formal Notice of Meeting is advertised in advance of the date of the meeting. The meeting tends to be held early each calendar year.

7.6 Special Meetings of Electors

In accordance with s5.28 of the Local Government Act 1995, a Special Meeting of Electors may be held following a request made to the Shire President for such a meeting by

- not less than one hundred electors or 5% of the number of electors, whichever is the lesser; or
- one third of the number of council members.

Any request of this nature is to specify the matters to be discussed at the Meeting and the form or content of the request is to be in accordance with the requirements of the Local Government (Administration) Regulations 1996.

7.7 Petitions

Electors may put requests to Council by way of a petition. For a petition to be effective it needs to be addressed to the Shire President and made by registered electors of the Shire of Coolgardie.

The petition needs to state the request on each page of the petition and contain the names, addresses and signatures of each elector making the request, as well as the date on which each elector signed the request. It also needs to contain a summary of the reasons for the request and state the name and address of the person who is putting forward the petition.

Further details regarding the requirements for petitions can be found in the Local Government Act 1995 and the Local Government (Constitution) Regulations 1996.

8. Community Consultation and Participation

The Shire of Coolgardie regularly invites the community to contribute. There are a range of tools that the Shire uses to engage with the public and the methods used vary according to the requirements of each consultation process, and some processes need to meet legislative requirements.

Opportunities for input into decisions and processes of Council are advertised according to their needs on some or all the following:

- Shire of Coolgardie website;
- noticeboards at the Shire offices at Kambalda and Coolgardie;
- on the noticeboard in the libraries and recreation centres;
- on public noticeboards, where possible and appropriate;
- on the Shire's Facebook page;
- in regional newspapers and newsletters;
- in the West Australian Newspaper

Community members also have the opportunity to engage with the Shire of Coolgardie at any time by visiting our reception at the Shire Administration Buildings between the hours of 8:30am and 4:30pm, by calling 08 90802111, by emailing mail@coolgardie.wa.gov.au.

9. Documents held by the Shire of Coolgardie

Records of the Shire of Coolgardie's activities are centrally stored by the Shire in accordance with the Local Government Act 1995 and State Records Act 2000.

Such records include correspondence, memoranda, notes, recordings, reports, plans, sketches, maps, diagrams, applications, fact sheets, registers, approvals, notices, agendas and minutes.

In accordance with section 5.94 of the Local Government Act 1995, certain documents are made available by the Shire for public inspection without an application under the Freedom of Information Act being necessary, many of which are available on the Shire's website www.coolgardie.wa.gov.au

Such documents include, but are not limited to:

- Council Records – Agendas/Minutes
- Code of Conduct
- Shire of Coolgardie Policies
- Register of Financial Interests
- Various other Registers including Gift Register, Election Gifts Register,
- Annual Reports
- Annual Budget and Schedule of Fees and Charges
- FOI Statement
- Integrated Planning and Reporting Strategic Community Plan, Strategic Resource Plan, Corporate Business Plan, Workforce Plan
- Register of Burials
- Register of Tenders
- Register of Local Laws
- Municipal Heritage Inventory
- Disability Access and Inclusion Plan

10. FOI Procedures

It is the aim of the Shire of Coolgardie to make information available promptly and at the least cost possible. Therefore, wherever appropriate and lawful, documents will be provided outside of the FOI process. Where information is not freely available through one of the methods available outside of FOI, the FOI Act provides the right to apply for access to information held by, or believed to be held by, the Shire of Coolgardie.

It should be noted that some documents are for viewing only and cannot be copied as such would breach the Copyright Act 1968.

What information can I request?

The kinds of documents to which may be requested access includes paper files, computer records, maps, plans, photographs, tape recordings, films, video tapes and electronically stored information.

Access may be applied for personal information that is contained in agency documents and may be corrected if it is incorrect, inaccurate, out of date, or misleading. Personal information is information about a person whilst non-personal information is information concerning other people.

Documents which protect essential public interests, personal information about other people or the commercial or business affairs of others are among those documents which may not be released. An edited copy of a document may be provided if it contains some information considered to be exempt under the FOI Act.

How do I make an FOI application?

No special forms are required – a letter or email will suffice, but the Shire of Coolgardie do have applications forms if needed.

In an application, identify or describe the documents concerned, providing enough information to facilitate the identification of the documents sought. If applying for amendment of personal information, please provide details to show how or why the agency's records are inaccurate, incomplete, out of date or misleading. Ideally a request should be concise to narrow the field of search.

Costs may apply for applications with a wide scope or requiring a high level of research.

Give an address in Australia where notices can be sent and, if possible, include a contact telephone number or email address so the Agency can liaise with on the application.

Send the written application or related enquiries to the Freedom of Information Coordinator, PO Box 138, Kambalda, WA, 6442 or to mail@coolgardie.wa.gov.au

Applications will be acknowledged in writing and applicants notified of the decision within 45 days.

10.1 Are there any costs involved?

No fees or charges apply for personal information or amendment of personal information about a person. Applications for other documents (i.e. which are non-personal in nature) require a \$30 application fee to be paid when the application is lodged. There may be other charges imposed to cover the administration costs associated with locating documents within the scope of a request.

Applicants may ask the Shire for an estimate of charges when lodging an application. If the charges are likely to exceed \$25 the agency must provide an estimate of charges and ask whether the applicant wants to proceed with the application. Applicants must notify the Shire (within 30 days) of their intention to proceed. In some instances, the Shire may request an advance deposit. The fees, charges, deposits, and possible reductions are set by the FOI Act and are as follows:

| | |
|--|-----------------------|
| Personal Information about the applicant | No fee and no charges |
| Application fee (for non-personal information) | \$31.00 |
| Charge for time dealing with the application (per hour or pro rata) | \$57.00 |
| Access time supervised by staff (per hour or pro rata) | \$57.00 |
| Photocopying staff time (per hour or pro rata) | \$57.00 |
| Per photocopy | \$0.20c |
| Transcribing from tape, film or computer (per hour or pro rata) | \$57.00 |
| Duplicating a tape, film or computer information | Actual cost |
| Advance deposit that may be required in respect of estimated charges | 25% |
| Further advance deposit may be required to meet the charges for dealing with the application | 75% |
| For impecunious the charge payable is reduced | 25% |
| For those issued with prescribed pensioner concession cards, the charge payable is reduced | 25% |

10.2 In what way can charges be minimised or removed?

The FOI Act requires the Shire of Coolgardie to help applicants with their application if they are having difficulty defining the documents they are seeking.

The Shire may describe the kinds of documents and records kept helping narrow the scope of an application. By reducing the scope of an application, it will reduce the work for the Shire and the cost to the applicant. The Shire may refuse to deal with a large request.

10.3 What happens after I have lodged my application?

Once the Shire has received a valid application, it has a maximum period of 45 calendar days to deal with the application and to decide whether access is provided to the documents. If the period is not enough for research to be carried out and a decision subsequently provided, the Applicant will be informed, and a negotiated time will be determined.

10.4 What if the documents are needed urgently?

If a decision is required on an application by a certain time, this information should be included in the written FOI application, or the applicant should approach the Shire about the desired timeframe after the application has been submitted. Applicants may be able to negotiate a shorter (or longer, as the case may be) period for response with the Shire.

10.5 How will I know when the Shire's decision has been made and what it is?

The Shire of Coolgardie must provide an applicant with a written Notice of Decision advising whether access will be provided to all or some of the documents requested. The Notice of Decision will include details such as:

- the date on which the decision was made;
- the name and the designation of the officer who made the decision;
- if access is refused, the reason for the refusal or where the document is exempt; and
- information on the rights of review and the procedures to be followed to exercise those rights.

The Notice of Decision will be provided as soon as possible, but in any case, within 45 days. If the Shire refuses access to any documents or parts of any documents, the written notice must provide the reasons for the decision. It must also explain rights of review.

10.6 Amendment of Personal Information

Applicants have the right to amend personal information held by the Shire of Coolgardie, which the applicant considers incomplete, inaccurate, misleading, or not up to date.

Applicants must provide details and, if necessary, documentation to support any claim on the information sought to be amended. In addition, the applicant must indicate how the amendment is to be made, which may include:

- altering information
- striking out or deleting information
- inserting information, or
- inserting a note in relation to the information

10.7 Rights of Review

Internal Review

If an applicant is dissatisfied with the Shire's decision, they are entitled to request an internal review by the Shire.

An applicant has 30 days from the date of receipt of the Notice of Decision to make an application for internal review. Such a request needs to be in writing to the FOI Coordinator for the Shire of Coolgardie and should identify the part of the decision that is disagree with, as well as the reason that the applicant is dissatisfied with it.

The Shire then has 15 calendar days to conduct a review and notify the applicant of the outcome. Another person in the Shire, who is not subordinate to the original decision-maker must make the decision on internal review. If the decision was made by the Chief Executive Officer an internal review is not available, but the applicant may apply to the Information Commissioner for an external review.

External Review

If an applicant disagrees with the outcome of the internal review, they may request the Information Commissioner for an external review. An application for external review should be made within 60 days of receiving the Shire's notice of internal review decision. Third parties who object to disclosure of their information must apply for external review within 30 days after being given the Shire's decision.

The application for external review may be made in a letter or by completing a form available from the Office of the Information Commissioner at <http://foi.wa.gov.au/en-us/AppforExtRev>

Applicants must provide an address to which notices can be sent, give particulars of the decision to be reviewed, include a copy of that decision and lodge the application at the Office of the Information Commissioner.

The Information Commissioner is appointed by the Governor as an independent statutory officer who is responsible directly to Parliament. Therefore, complaints lodged with the Information Commissioner are subject to impartial review based on the merits of each case and the relevant provisions of the FOI Act.

11. Further information

Further information can be obtained from the Freedom of Information (FOI) Coordinator of Western Australia on 08 9186 8555, Monday to Friday from 8.00am to 5.00pm.

Alternatively, contact the Office of the Information Commissioner:

Telephone: (08) 6551 7888

1800 621 244 (toll free for WA country callers)

Email: info@foi.wa.gov.au

Web: www.foi.wa.gov.au

Address: Albert Facey House, 469 Wellington Street, Perth WA 6000

Subject: FW: OF18236 - Shire of Coolgardie Haulage campaign enquiry - John Farr (FMR)
re: IN8436 (\$41,580)

From: Leeanne Adams <fao@coolgardie.wa.gov.au>
Sent: Thursday, 12 January 2023 3:38 PM
To: John Farr <JohnF@fmrinvestments.com.au>
Cc: Robert Hicks <do@coolgardie.wa.gov.au>
Subject: RE: OF18236 - Shire of Coolgardie Haulage campaign enquiry - John Farr (FMR) re: IN8436 (\$41,580)

Good afternoon John,

Thankyou for your email, I have passed your request onto Mr Robert Hicks Acting CEO, whom will respond to your email.
Kindest Regards

Leeanne Adams
Finance Officer - Debtors

P (08) 9080 2111

Irish Mulga Drive, Kambalda WA 6442
Sylvester Street, Coolgardie WA 6429
PO Box 138, Kambalda WA 6442

The Shire of Coolgardie accepts no liability for the content of this email, or for the consequences of any actions taken on the basis of the information provided, unless that information is subsequently confirmed in writing. Any views or opinions presented in this email are solely those of the author and do not necessarily represent those of the company.

From: John Farr <JohnF@fmrinvestments.com.au>
Sent: Thursday, 12 January 2023 11:21 AM
To: Leeanne Adams <fao@coolgardie.wa.gov.au>
Cc: Stuart Ladhams <stuartl@fmrinvestments.com.au>
Subject: RE: OF18236 - Shire of Coolgardie Haulage campaign enquiry - John Farr (FMR) re: IN8436 (\$41,580)

Thanks Leeanne,

In June we paid 50% of the estimated 120kt of ore we suspected to mine from Burbanks.

Since June we have hauled and milled.

44,175 tonnes in July
24,091 tonnes in September.

The mine was then closed after the September campaign as it was not economical.

There will be no more haulage from Burbanks from FMR in the foreseeable future.

Essentially this means we have hauled a total of 68,266 and have paid the shire for 60,000 tonnes.

Can you please issue a new invoice for 8,266 x 9km x \$0.07pT = \$5,207.58 in stead of the \$41,580on the current invoice.

Regards,



John Farr
General Manager- Operations
FMR Investments

M +61 427 662 133

E johnf@fmrinvestments.com.au

FMR Investments Pty Ltd

Main Office

Level 2, 2 Hardy Street, South Perth WA 6951

Locked Bag 6, South Perth WA 6951

T +61 8 6216 5400

F +61 8 6216 5499

From: Leeanne Adams <fao@coolgardie.wa.gov.au>

Sent: Thursday, 12 January 2023 8:34 AM

To: John Farr <JohnF@fmrinvestments.com.au>

Subject: OF18236 - Shire of Coolgardie Haulage campaign enquiry - John Farr (FMR) re: IN8436 (\$41,580)

Good morning John,

Thank you for your enquiry for a payment history. Please see below table of Invoices Raised and Payments. Please let me know if I can assist you any further.

| Inv No | Inv Date | Amount | Description |
|--------|------------|--------------|--|
| IN8436 | 11/11/2022 | \$ 41,580.00 | Haulage Campaign - CR#95/2022 Location: Nepean & Lady Loch Roads, Coolgardie Haulage Start Date: 01/07/2022 Haulage Finish Date: 30/01/2023 Contribution Maintenance/Capital:(120kT x 9km x \$0.07pT) \$83,160 inc GST *Final 50% contribution to be received by 30/01/2023 GST |
| 128198 | 08/06/2022 | -\$41,580.00 | |
| IN8221 | 01/06/2022 | \$ 41,580.00 | Haulage Campaign: Nepean & Lady Loch Rds, Coolgardie. RAV approvals from 01/07/2022 - 30/01/2023 Capital Contribution (120kT x 9km x \$0.07pT) \$83,160.00 (inc GST) *Required to pay 50% contribution PRIOR to campaign starting. *Required to pay remaining/final 50% of contribution by 30/01/2023. GST |
| 122687 | 18/11/2021 | -\$ 7,920.00 | |

| | | | |
|--------|------------|-------------|--|
| IN7965 | 11/11/2021 | \$ 7,920.00 | Haulage campaign Nepean & Lady Loch Roads, Coolgardie RAV approvals from 15.11.2021 to 30.11.2021 Maintenance Contribution (20kT x9km x\$0.04pT) GST |
|--------|------------|-------------|--|

Leeanne Adams
Finance Officer - Debtors

P (08) 9080 2111

Irish Mulga Drive, Kambalda WA 6442
Sylvester Street, Coolgardie WA 6429
PO Box 138, Kambalda WA 6442

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From: Mel Nowlan <ETO@coolgardie.wa.gov.au>
Sent: Wednesday, 11 January 2023 3:03 PM
To: Leeanne Adams <fao@coolgardie.wa.gov.au>
Subject: Pls call John Farr (FMR) re: IN8436 (\$41,580)

He wants a payment history as this "Burbanks" campaign is now in care and maintenance and no longer hauling.

I've asked him if he's going to request this charge be wiped from his account he's going to have to put his request in writing to James/Robert.

It has a Council Resolution attached to it

Mel Nowlan
Engineering Administration Officer

P (08) 9080 2111

Irish Mulga Drive, Kambalda WA 6442
Sylvester Street, Coolgardie WA 6429
PO Box 138, Kambalda WA 6442

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APPLICATION FORM

Restricted Access Vehicle/ CA07

Application for approval to operate RAV on road/s under control of the Shire of Coolgardie.

Application should be read in conjunction with Shire of Coolgardie Policy 044 (Haulage Campaigns) and Policy 045 (Heavy Vehicles Conditions for use on Shire Roads).

Applicants will receive a determination from the Shire.

If approved, the determination will constitute a letter of authority to comply with a CA07 condition on a Restricted Access Vehicle (RAV).

Please tick Application Type

Fees are subject to revision.

- ☐ **TYPE 1:** Short Term Campaign. Where a cartage campaign does not exceed 25,000 tonnes or 100 return trips in any annual period, the operator needs to apply to the Shire of Coolgardie for use of the Shire of Coolgardie road network. The CEO has authority to deal with Short Term Campaigns.
- ☒ **TYPE 2:** Long Term Campaign. Where a cartage campaign exceeds 25,000 tonnes or 100 return trips in any annual period, or more than six return trips in any week or part thereof; the operator needs to apply to the Shire of Coolgardie for use of the Shire of Coolgardie road network. The decision on Long Term Campaigns will be made by the Council subject to an agreement between the Operator and the Shire.

Heavy Vehicle Cost Recovery Contribution: In consideration of the use of Shire Roads, the Shire will request either:

- \$0.07 (07 cents) as a capital contribution per tonne per kilometre travelled on Shire of Coolgardie Road Networks from the operator
- \$0.04 (04 cents) as a maintenance contribution per tonne per kilometre travelled on Shire of Coolgardie Road Networks from the operator

| Applicant: BELLINI BULK HAULAGE | | | | | | |
|---------------------------------|--------|-----------|-------|--------------|------------|---------------|
| | rate | Tonnes | Km | Contribution | GST | Total inc GST |
| Capital | \$ | | | \$ | \$ | \$ |
| Maintenance | \$0.04 | 75,000.00 | 13.82 | \$41,460 | \$4,416.00 | \$45,606 |

Applicant Details (Applicant is the Owner of the mine)

| | |
|-------------------|------------------------------|
| Name of Applicant | ALISON BROWN |
| Organisation | GFSG PTY LTD |
| Postal Address | PO BOX 2539, BOULDER WA 6432 |

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 2 of 7

| | |
|--------------------------|--|
| Applicant Contact Person | Name: ALISON BROWN Position: DIRECTOR |
| Contact details | Phone: 0409051176 Email: alison@bellinigroup.com.au |

Details of Haulage Proposal

Proposed Route

| | |
|--|---|
| Origin: | MT BURGESS – SAND AND GRAVEL LEASE |
| Destination: | BHP NICKEL WEST SMELTER |
| Route: <i>Attach map and include all roads in Shire of Coolgardie – include SLKs to be travelled on each road within network</i> | COOLGARDIE NORTH – SLK: 6.42KM to 17.20 (TOTAL: 10.78) CARINS ROAD – SLK 0.00 – 3.04KM (TOTAL: 3.04KM) |
| Total Kilometres (one way in Shire of Coolgardie origin to destination) | 13.82KM |

Shire Roads – RAV Network Status

Include information for all roads in the Shire of Coolgardie that are the subject of this application.

| RAV Network Status Shire Roads | Shire Road | Current RAV network status |
|--|-----------------------|----------------------------|
| <i>Please state the current Main Roads RAV network classification of the road or indicate if the road is not on the network.</i> | COOLGARDIE NORTH ROAD | 10.3 |
| | CARINS ROAD | 10.3 |
| | | |

Vehicle Type

| | | |
|-------------------------------------|-------------|----------------|
| RAV Vehicle Class | 7.3 | 10.3 |
| Truck & Trailer Combination Details | B-TRAIN DOG | QUAD ROADTRAIN |
| GCM (tonnes) | 118.5 | 174 – 164 |
| Payload (tonnes) | 70TON | 104TON |

Office Use: Approval No. & initials of the DO:

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 3 of 7

| | | |
|---|-----|------|
| Concessional Loading Requested (CLBPS) EG Tandem Drive Concessional Levels 1-3 or Tri Drive Concessional Levels 1-3 | 7.3 | 10.3 |
|---|-----|------|

Haulage Task Details

| | | |
|--|--|--------------------------------------|
| Total number of truck movements per 24 hour period: | LOADED: 4 UNLOADED: 4 | Direction: SOUTH Direction: NORTH |
| Number of trucks in use | UP TO 3 | |
| Number of shifts per 24 hrs | 1 | |
| Estimated total loaded truck movements per month | ESTIMATE ONLY: 80 | |
| Material to be transported | SAND | |
| Estimated total tonnes per campaign material transported | Estimated total tonnes per annum material transported <ul style="list-style-type: none"> 100,000.00 which includes 25,000 from pit via Jaurdi Hills Road | |

Duration of RAV access

| | |
|--|------------------|
| Estimated commencement date of haulage task: | 28 FEBRUARY 2023 |
| Estimated completion date of haulage task: | 28 FEBRUARY 2024 |

Details of Haulage Company

| | |
|--|---|
| Provide details of the haulage company/ies that will operate under this approval. Attach a separate list or vehicle registration numbers (Prime-Movers only; trailer registration not necessary). | BELLINI BULK HAULAGE PLEASE SEE ATTACHED |
|--|---|

Documents and Other Relevant Information

| | |
|--------------------|--|
| Documents Attached | <input checked="" type="checkbox"/> Map <input type="checkbox"/> Engineering specifications <input type="checkbox"/> Safety management plan <input type="checkbox"/> Community benefit proposal <input type="checkbox"/> Other (provide details) |
|--------------------|--|

Office Use: Approval No. & initials of the DO:

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 4 of 7

| | |
|----------------------------|---|
| Other Relevant Information | <p>BHP Nickle West ("BHP") have engaged the services of Bellini Bulk Haulage ("Bellini") to supply and deliver sand to the BHP Nickle Smelter.</p> <p>Sand will be provided from GFSG Pty Ltd mining tenement situated on the Sand Haul Road (M15/1339).</p> <p>Bellini currently hold valid permits for a short-term campaign, due to expire on 28 February 2023.</p> <p>At this point in time the registrations of prime movers are;</p> <p>1HOL122</p> <p>1ETS826</p> <p>However this can vary. If this should occur we will notify the Shire of Coolgardie with changes or additions to Prime Mover registration numbers.</p> |
|----------------------------|---|

DECLARATION/SIGNATURE

I, ALISON BROWN

hereby make application for a letter of authority for operation of Restricted Access Vehicles on RAV network roads in the Shire of Coolgardie to comply with the CA07 condition of a valid RAV approval held by me. I confirm that the details in this application are correct.

Signed: 

Date: 7/02/2023 .

Office Use: Approval No. & initials of the DO:

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 5 of 7

Restricted Access Vehicle/ CA07 DETERMINATION

| | |
|----------------------------------|-------------------------------------|
| Name & organisation of Applicant | Alison BROWN |
| Name of Haulage Company | BELLINI BULK HAULAGE |
| Road/s in Shire of Coolgardie | COOLGARDIE NORTH ROAD & CARINS ROAD |

☐ **APPROVED** – Letter of Authority Granted

Shire of Coolgardie Office

Council Resolution Number:

☐ Not applicable – less than 25,000t

Signed Director of Operations: Date:

Approval **COMMENCES** on (date):

Approval **EXPIRES** on (date):

(not valid without Council Resolution number and signature of DO)

The Shire of Coolgardie has APPROVED this application for the period stated within. The operator must adhere to all conditions imposed by Main Roads WA and the following additional CONDITIONS imposed by the Shire of Coolgardie:

1. Bonnie Vale Bypass Road is not on network 10.3, therefore Coolgardie North Road should be used.

This approval, if validated with a Council Resolution number and signature of the Director of Operation of the Shire of Coolgardie, constitutes a **letter of authority** in compliance with the CA07 requirement of a valid RAV approval.

☐ **DECLINED**

Shire of Coolgardie Office

The Shire of Coolgardie has DECLINED to approve this application.

Council Resolution Number:

Signed Director of Operations: Date:

Date:

Office Use: Approval No. & initials of the DO:

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 6 of 7

Information for Applicant

| | TYPE 1 | TYPE 2 |
|--|---|---|
| Processing time | Allow 7 – 14 days. Payment must be receipted by the Shire before CA07 Letters of Approval will be issued. | Allow 7 – 30 days (may be longer depending on Council meeting dates and road condition). <ul style="list-style-type: none"> Will depend on condition of road and extent of haulage task. Allow <i>minimum 6 months</i> if legal agreement & major road upgrades required. Payment must be receipted by the Shire before CA07 Letters of Approval will be issued. |
| Formal decision of council required | No | Yes - Council Resolution Number required |
| Legal agreement required | Generally no | Generally yes (construct and/or maintain and/or user pays road use) |

- Legal agreements – applicants may need to enter into one or more agreements with the Shire:
 - Construct and/or maintain: if the haulage proposal is for a class of RAV that is greater than the current RAV network classification of the road, and/or the road is not in a condition suitable for the haulage task, the applicant will be required to upgrade and maintain the road at the cost of the applicant.
 - Road Use (Restricted Vehicle Haulage): applications will be considered on their merits but as a general rule will be required for a haulage task that is for greater than 25,000 tonne per annum.
- Operation of a restricted access vehicle on any road in the Shire of Coolgardie constitutes an offence under the Road Traffic (Vehicle Standards) Regulations 2002 unless:
 - The road is on a classified RAV network route approved by Main Roads; and
 - The RAV is of a class that is authorised for operation on the relevant network; and
 - The operator holds a valid approval issued by Main Roads WA **and** a valid letter of authority from the local government to comply with a CA07 condition.

Process and Additional Information

Occasionally applicants may be required to provide additional information. This will depend on a range of variable factors particularly the condition and classification of the road relative to the duration, class of vehicle and annual tonnage of the haulage task. The applicant is responsible for all costs. Costs may include engineering fees, legal fees and staff time.

Process

- Applicant submits proposal (Restricted Access Vehicle/ CA07 Application Form)
- Shire requests further relevant information / retains consulting engineer at applicant's cost to review proposal
- Application submitted to council with recommendation for in-principle approval
- Terms and conditions are negotiated:
 - Scope of capital works to prepare the road (the Pre Work) for the haulage task
 - Scope of ongoing maintenance
 - Community benefit
 - Engineering sign off
 - Legal agreements drafted (construct and/or maintain, and/or RAV access)

Office Use: Approval No. & initials of the DO:

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 7 of 7

5. Final recommendation to council
6. Legal agreements signed and sealed
7. Applicant completes Pre Work
8. Main Roads and Shire assess
9. If approved, Shire issues CA07 Letter of Authority
10. Applicant can commence haulage in accordance with CA07 and/or legal agreement.

Engineering Assessment

In the first instance, applicants should contact Main Roads Heavy Vehicles Operations Branch to obtain MRWA document "Guidelines for Assessing the Suitability of Routes for Restricted Access Vehicles"

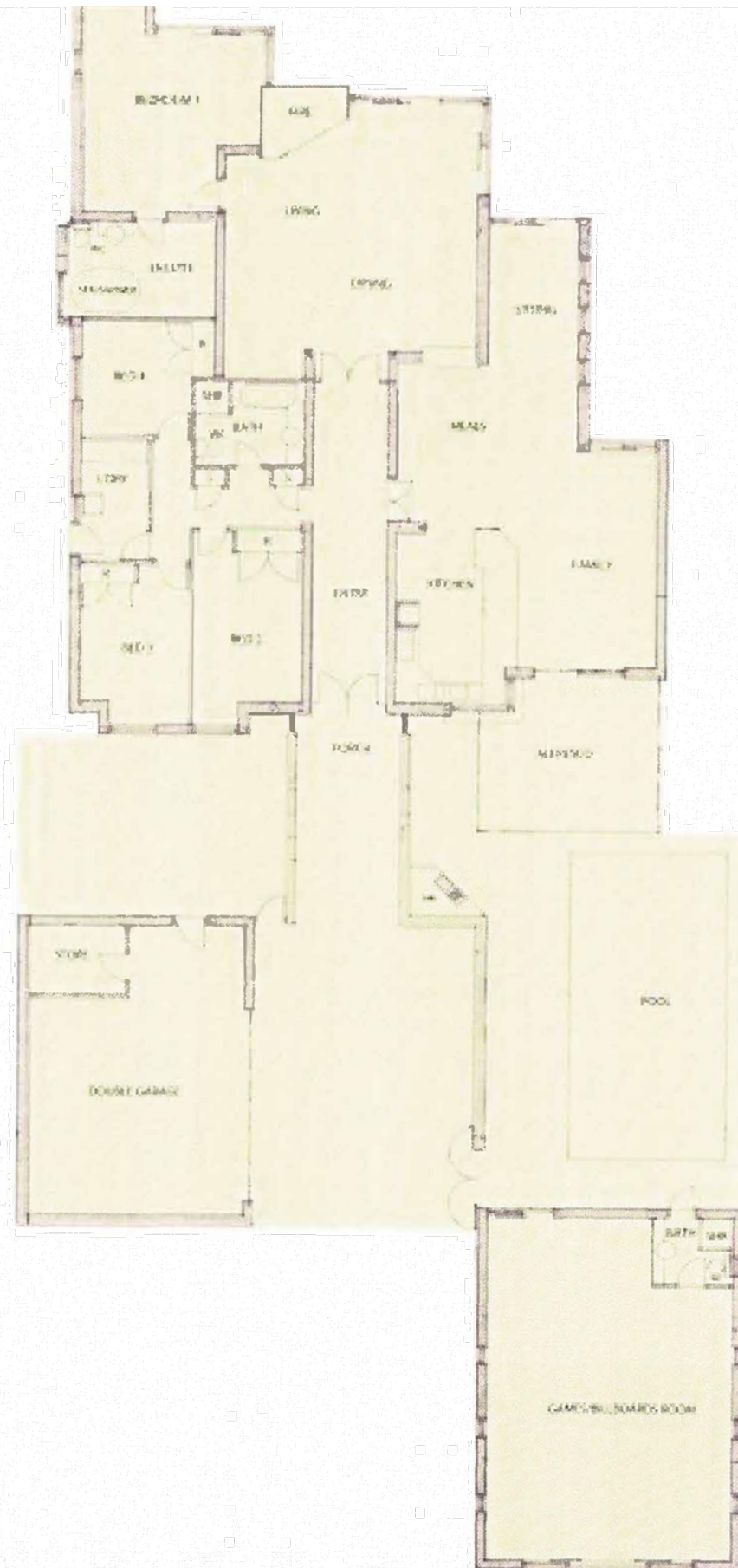
Some applications may require a detailed engineering assessment of the current road, and the upgrades required relevant to the haulage task.

This assessment should be presented as a Technical Report to include all relevant matters, such as:

- Horizontal and vertical alignment relative to Design Vehicle and Design Speed
- Earthworks required – note any requirement to widen, raise, re-sheet, re-align to accommodate horizontal, vertical design
- Road Pavement - note design width, surfacing, elevation relative to natural surface
- Pavement design – based on MRWA Road Note 9
- Bitumen Surfacing – per MRWA Specification
- Drainage assessment including table drains, offshoot drains, floodways and culverts. Nominal Design ARI 10 years.
- Intersections – detail swept path analysis and GIVE WAY / STOP control assessment
- Stock Grids – note existing width relative to Road Design width and also existing condition / proposed improvements
- Gravel and water supply for road improvements – determine supplies of suitable material and carting details
- Clearing permits required for any road widening and for sourcing road building materials
- Signs, Lines and Guideposts
- Safety management plan including Traffic Management Plan for construction phase.

It is necessary to have a LEGAL AGREEMENT with the Shire before carrying out ANY work, testing or modification to any road under the control of the Shire of Coolgardie including the road reserve.

Office Use: Approval No. & initials of the DO:





APPLICATION FORM

Restricted Access Vehicle/ CA07

Application for approval to operate RAV on road/s under control of the Shire of Coolgardie.

Application should be read in conjunction with Shire of Coolgardie Policy 044 (Haulage Campaigns) and Policy 045 (Heavy Vehicles Conditions for use on Shire Roads).

Applicants will receive a determination from the Shire.

If approved, the determination will constitute a letter of authority to comply with a CA07 condition on a Restricted Access Vehicle (RAV).

Please tick Application Type

Fees are subject to revision.

- ☒ **TYPE 1:** Short Term Campaign. Where a cartage campaign does not exceed 25,000 tonnes or 100 return trips in any annual period, the operator needs to apply to the Shire of Coolgardie for use of the Shire of Coolgardie road network. The CEO has authority to deal with Short Term Campaigns.
- ☐ **TYPE 2:** Long Term Campaign. Where a cartage campaign exceeds 25,000 tonnes or 100 return trips in any annual period, or more than six return trips in any week or part thereof; the operator needs to apply to the Shire of Coolgardie for use of the Shire of Coolgardie road network. The decision on Long Term Campaigns will be made by the Council subject to an agreement between the Operator and the Shire.

Heavy Vehicle Cost Recovery Contribution: In consideration of the use of Shire Roads, the Shire will request either:

- \$0.07 (07 cents) as a capital contribution per tonne per kilometre travelled on Shire of Coolgardie Road Networks from the operator
- \$0.04 (04 cents) as a maintenance contribution per tonne per kilometre travelled on Shire of Coolgardie Road Networks from the operator

| Applicant: | | | | | | |
|-------------|--------|--------|------|--------------|-------|---------------|
| | rate | Tonnes | Km | Contribution | GST | Total inc GST |
| Capital | \$0.07 | | | \$ | \$ | \$ |
| Maintenance | \$0.04 | 25.000 | 1.31 | \$1310 | \$131 | \$1441 |

Applicant Details (Applicant is the Owner of the mine)

| | |
|-------------------|-----------------------------|
| Name of Applicant | Alison Brown |
| Organisation | BELLINI SUPER PTY LTD |
| Postal Address | PO BOX 2539 BOULDER WA 6432 |

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 2 of 7

| | |
|--------------------------|--|
| Applicant Contact Person | Name: Alison Brown Position: Director |
| Contact details | Phone: 0409051176 Email: alison@bellinigroup.com.au |

Details of Haulage Proposal

Proposed Route

| | |
|--|--|
| Origin: | MOUNR BURGESS (SAND AND GRAVEL LEASE) |
| Destination: | BHP NICKEL SMELTER |
| Route: <i>Attach map and include all roads in Shire of Coolgardie – include SLKs to be travelled on each road within network</i> | JAURDI HILLS ROAD TO INTERSECTION SLK 19.95 TO SLK 21.26 TOTAL KM – 1.31 |
| Total Kilometres (one way in Shire of Coolgardie origin to destination) | 1.31 KM |

Shire Roads – RAV Network Status

Include information for all roads in the Shire of Coolgardie that are the subject of this application.

| RAV Network Status Shire Roads | Shire Road | Current RAV network status |
|--|-------------------|----------------------------|
| <i>Please state the current Main Roads RAV network classification of the road or indicate if the road is not on the network.</i> | JAURDI HILLS ROAD | 7.3 |
| | | |
| | | |

Vehicle Type

| | |
|--|-----------------------------|
| RAV Vehicle Class | 7.3 |
| Truck & Trailer Combination Details | B-TRAIN DOG |
| GCM (tonnes) | 118.5 |
| Payload (tonnes) | 70 TON |
| Concessional Loading Requested (CLBPS) EG Tandem Drive Concessional Levels 1-3 or Tri Drive Concessional Levels 1-3 | <input type="checkbox"/> NO |

Office Use: Approval No. & initials of the DO:

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 3 of 7

Haulage Task Details

| | | |
|---|---|------------------------------------|
| Total number of truck movements per 24 hour period: | LOADED: Number 2 UNLOADED: Number 2 | Direction SOUTH Direction NORTH |
| Number of trucks in use | UP TO 3 | |
| Number of shifts per 24 hrs | 1 | |
| Estimated total loaded truck movements per month | 30 | |
| Material to be transported | SAND | |
| Estimated total tonnes per campaign material transported • | Estimated total tonnes per annum material transported • 25,000 | |

Duration of RAV access

| | |
|--|------------------|
| Estimated commencement date of haulage task: | 28 FEBRUARY 2023 |
| Estimated completion date of haulage task: | 28 FEBRUARY 2024 |

Details of Haulage Company

| | |
|--|--------------------------|
| Provide details of the haulage company/ies that will operate under this approval. Attach a separate list or vehicle registration numbers (Prime-Movers only; trailer registration not necessary). | BELLINI GROUP WA PTY LTD |
|--|--------------------------|

Documents and Other Relevant Information

| | |
|--------------------|--|
| Documents Attached | <input checked="" type="checkbox"/> Map <input type="checkbox"/> Engineering specifications <input type="checkbox"/> Safety management plan <input type="checkbox"/> Community benefit proposal <input type="checkbox"/> Other (provide details) |
|--------------------|--|

Office Use: Approval No. & initials of the DO:

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 4 of 7

| | |
|----------------------------|--|
| Other Relevant Information | <p>Bellini Bulk Haulage will cart sand with a B Train Dog combination from the mining tenement in the name of Bellini Super Pty Ltd to BHP via Jaurdi Hills Road to - Nickel West Smelter</p> <p>Permits are currently held, and are due to expire in February 2023</p> <p>We ask that the same permits are issued in the name of Bellini Bulk Haulage</p> <p>At this point in time the registrations of prime movers are;</p> <p>1HOL122</p> <p>1ETS826</p> <p>However this can vary. If this should occur we will notify the Shire of Coolgardie with changes or additions to Prime Mover registration numbers.</p> <p>Please note that this tonnage of 25,000 is also included in the total tonnage of 100,000 T for the CA07 Permit Coolgardie North & Carins Road. It is not additional. We will only be carting 25,000 T or less from this mining lease via Jaurdi Hills Road.</p> |
|----------------------------|--|

DECLARATION/SIGNATURE

I, ALISON BROWN of BELLINI GROUP WA PTY LTD as trustee for the Bellin Family Trust trading as Bellini Bulk Haulage

hereby make application for a letter of authority for operation of Restricted Access Vehicles on RAV network roads in the Shire of Coolgardie to comply with the CA07 condition of a valid RAV approval held by me. I confirm that the details in this application are correct.

Signed: 

Date: 6 FEBRUARY 2023

Office Use: Approval No. & initials of the DO:

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 5 of 7

Restricted Access Vehicle/ CA07 DETERMINATION

| | |
|----------------------------------|----------------------|
| Name & organisation of Applicant | Alison Brown |
| Name of Haulage Company | Bellini Bulk Haulage |
| Road/s in Shire of Coolgardie | Jaurdi Hills Road |

Shire of Coolgardie Office

☐ **APPROVED** – Letter of Authority Granted

Council Resolution Number:

☐ Not applicable – less than 25,000t

Signed Deputy Chief Executive Officer (DCEO): Date:

Approval **COMMENCES** on (date):

Approval **EXPIRES** on (date):

(not valid without Council Resolution number and signature of DCEO)

The Shire of Coolgardie has APPROVED this application for the period stated within. The operator must adhere to all conditions imposed by Main Roads WA and the following additional CONDITIONS imposed by the Shire of Coolgardie:

- 1.
- 2.
- 3.
- 4.

This approval, if validated with a Council Resolution number and signature of the Director of Operation of the Shire of Coolgardie, constitutes a **letter of authority** in compliance with the CA07 requirement of a valid RAV approval.

Shire of Coolgardie Office

☐ **DECLINED**

The Shire of Coolgardie has DECLINED to approve this application.

Council Resolution Number:

Signed Deputy Chief Executive Officer (DCEO): ... Date:

Date:

Office Use: Approval No. & initials of the DO:

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 6 of 7

Information for Applicant

| | TYPE 1 | TYPE 2 |
|--|---|---|
| Processing time | Allow 7 – 14 days. Payment must be receipted by the Shire before CA07 Letters of Approval will be issued. | Allow 7 – 30 days (may be longer depending on Council meeting dates and road condition). <ul style="list-style-type: none"> Will depend on condition of road and extent of haulage task. Allow <i>minimum 6 months</i> if legal agreement & major road upgrades required. Payment must be receipted by the Shire before CA07 Letters of Approval will be issued. |
| Formal decision of council required | No | Yes - Council Resolution Number required |
| Legal agreement required | Generally no | Generally yes (construct and/or maintain and/or user pays road use) |

- Legal agreements – applicants may need to enter into one or more agreements with the Shire:
 - Construct and/or maintain: if the haulage proposal is for a class of RAV that is greater than the current RAV network classification of the road, and/or the road is not in a condition suitable for the haulage task, the applicant will be required to upgrade and maintain the road at the cost of the applicant.
 - Road Use (Restricted Vehicle Haulage): applications will be considered on their merits but as a general rule will be required for a haulage task that is for greater than 25,000 tonne per annum.
- Operation of a restricted access vehicle on any road in the Shire of Coolgardie constitutes an offence under the Road Traffic (Vehicle Standards) Regulations 2002 unless:
 - The road is on a classified RAV network route approved by Main Roads; and
 - The RAV is of a class that is authorised for operation on the relevant network; and
 - The operator holds a valid approval issued by Main Roads WA and a valid letter of authority from the local government to comply with a CA07 condition.

Process and Additional Information

Occasionally applicants may be required to provide additional information. This will depend on a range of variable factors particularly the condition and classification of the road relative to the duration, class of vehicle and annual tonnage of the haulage task. The applicant is responsible for all costs. Costs may include engineering fees, legal fees and staff time.

Process

- Applicant submits proposal (Restricted Access Vehicle/ CA07 Application Form)
- Shire requests further relevant information / retains consulting engineer at applicant's cost to review proposal
- Application submitted to council with recommendation for in-principle approval
- Terms and conditions are negotiated:
 - Scope of capital works to prepare the road (the Pre Work) for the haulage task
 - Scope of ongoing maintenance
 - Community benefit
 - Engineering sign off
 - Legal agreements drafted (construct and/or maintain, and/or RAV access)

Office Use: Approval No. & initials of the DO:

5. Final recommendation to council
6. Legal agreements signed and sealed
7. Applicant completes Pre Work
8. Main Roads and Shire assess
9. If approved, Shire issues CA07 Letter of Authority
10. Applicant can commence haulage in accordance with CA07 and/or legal agreement.

Engineering Assessment

In the first instance, applicants should contact Main Roads Heavy Vehicles Operations Branch to obtain MRWA document "Guidelines for Assessing the Suitability of Routes for Restricted Access Vehicles"

Some applications may require a detailed engineering assessment of the current road, and the upgrades required relevant to the haulage task.

This assessment should be presented as a Technical Report to include all relevant matters, such as:

- Horizontal and vertical alignment relative to Design Vehicle and Design Speed
- Earthworks required – note any requirement to widen, raise, re-sheet, re-align to accommodate horizontal, vertical design
- Road Pavement - note design width, surfacing, elevation relative to natural surface
- Pavement design – based on MRWA Road Note 9
- Bitumen Surfacing – per MRWA Specification
- Drainage assessment including table drains, offshoot drains, floodways and culverts. Nominal Design ARI 10 years.
- Intersections – detail swept path analysis and GIVE WAY / STOP control assessment
- Stock Grids – note existing width relative to Road Design width and also existing condition / proposed improvements
- Gravel and water supply for road improvements – determine supplies of suitable material and carting details
- Clearing permits required for any road widening and for sourcing road building materials
- Signs, Lines and Guideposts
- Safety management plan including Traffic Management Plan for construction phase.

It is necessary to have a LEGAL AGREEMENT with the Shire before carrying out ANY work, testing or modification to any road under the control of the Shire of Coolgardie including the road reserve.

Office Use: Approval No. & initials of the DO:



APPLICATION FORM

Restricted Access Vehicle/ CA07

Application for approval to operate RAV on road/s under control of the Shire of Coolgardie.

Application should be read in conjunction with Shire of Coolgardie Policy 044 (Haulage Campaigns) and Policy 045 (Heavy Vehicles Conditions for use on Shire Roads).

Applicants will receive a determination from the Shire.

If approved, the determination will constitute a letter of authority to comply with a CA07 condition on a Restricted Access Vehicle (RAV).

Please tick Application Type

Fees are subject to revision.

- ☐ **TYPE 1:** Short Term Campaign. Where a cartage campaign does not exceed 25,000 tonnes or 100 return trips in any annual period, the operator needs to apply to the Shire of Coolgardie for use of the Shire of Coolgardie road network. The CEO has authority to deal with Short Term Campaigns.
- ☒ **TYPE 2:** Long Term Campaign. Where a cartage campaign exceeds 25,000 tonnes or 100 return trips in any annual period, or more than six return trips in any week or part thereof; the operator needs to apply to the Shire of Coolgardie for use of the Shire of Coolgardie road network. The decision on Long Term Campaigns will be made by the Council subject to an agreement between the Operator and the Shire.

Heavy Vehicle Cost Recovery Contribution: In consideration of the use of Shire Roads, the Shire will request either:

- \$0.07 (07 cents) as a capital contribution per tonne per kilometre travelled on Shire of Coolgardie Road Networks from the operator
- \$0.04 (04 cents) as a maintenance contribution per tonne per kilometre travelled on Shire of Coolgardie Road Networks from the operator

| Applicant: BELLINI BULK HAULAGE | | | | | | |
|---------------------------------|--------|------------|-------|--------------|------------|---------------|
| | rate | Tonnes | Km | Contribution | GST | Total inc GST |
| Capital | \$ | | | \$ | \$ | \$ |
| Maintenance | \$0.04 | 100,000.00 | 13.82 | \$55,280.00 | \$5,528.00 | \$60,808.00 |

Applicant Details (Applicant is the Owner of the mine)

| | |
|-------------------|------------------------------|
| Name of Applicant | ALISON BROWN |
| Organisation | GFSG PTY LTD |
| Postal Address | PO BOX 2539, BOULDER WA 6432 |

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 2 of 7

| | |
|--------------------------|--|
| Applicant Contact Person | Name: ALISON BROWN Position: DIRECTOR |
| Contact details | Phone: 0409051176 Email: alison@bellinigroup.com.au |

Details of Haulage Proposal

Proposed Route

| | |
|--|--|
| Origin: | MT BURGESS – SAND AND GRAVEL LEASE |
| Destination: | BHP NICKEL WEST SMELTER |
| Route: <i>Attach map and include all roads in Shire of Coolgardie – include SLKs to be travelled on each road within network</i> | COOLGARDIE NORTH – SLK 6.42KM to 17.20 (TOTAL: 10.78) CARINS ROAD – SLK 0.00 – 3.04KM (TOTAL: 3.04KM) |
| Total Kilometres (one way in Shire of Coolgardie origin to destination) | 13.82KM |

Shire Roads – RAV Network Status

Include information for all roads in the Shire of Coolgardie that are the subject of this application.

| RAV Network Status Shire Roads <i>Please state the current Main Roads RAV network classification of the road or indicate if the road is not on the network.</i> | Shire Road | | Current RAV network status | |
|---|-----------------------|--|----------------------------|--|
| | COOLGARDIE NORTH ROAD | | 10.3 | |
| | CARINS ROAD | | 10.3 | |
| | | | | |

Vehicle Type

| | | |
|-------------------------------------|-------------|----------------|
| RAV Vehicle Class | 7.3 | 10.3 |
| Truck & Trailer Combination Details | B-TRAIN DOG | QUAD ROADTRAIN |
| GCM (tonnes) | 118.5 | 174 – 164 |
| Payload (tonnes) | 70TON | 104TON |

Office Use: Approval No. & initials of the DO:

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 3 of 7

| | | |
|---|-----|------|
| Concessional Loading Requested (CLBPS) EG Tandem Drive Concessional Levels 1-3 or Tri Drive Concessional Levels 1-3 | 7.3 | 10.3 |
|---|-----|------|

Haulage Task Details

| | | |
|--|--|--------------------------------------|
| Total number of truck movements per 24 hour period: | LOADED: 4 UNLOADED: 4 | Direction: SOUTH Direction: NORTH |
| Number of trucks in use | UP TO 3 | |
| Number of shifts per 24 hrs | 1 | |
| Estimated total loaded truck movements per month | ESTIMATE ONLY: 80 | |
| Material to be transported | SAND | |
| Estimated total tonnes per campaign material transported | Estimated total tonnes per annum material transported <ul style="list-style-type: none"> 100,000.00 which includes 25,000 from pit via Jaurdi Hills Road | |

Duration of RAV access

| | |
|--|------------------|
| Estimated commencement date of haulage task: | 28 FEBRUARY 2023 |
| Estimated completion date of haulage task: | 28 FEBRUARY 2024 |

Details of Haulage Company

| | |
|--|---|
| Provide details of the haulage company/ies that will operate under this approval. Attach a separate list of vehicle registration numbers (Prime-Movers only; trailer registration not necessary). | BELLINI BULK HAULAGE PLEASE SEE ATTACHED |
|--|---|

Documents and Other Relevant Information

| | |
|--------------------|--|
| Documents Attached | <input checked="" type="checkbox"/> Map <input type="checkbox"/> Engineering specifications <input type="checkbox"/> Safety management plan <input type="checkbox"/> Community benefit proposal <input type="checkbox"/> Other (provide details) |
|--------------------|--|

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Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 4 of 7

Other Relevant Information

BHP Nickle West ("BHP") have engaged the services of Bellini Bulk Haulage ("Bellini") to supply and deliver sand to the BHP Nickle Smelter.

Sand will be provided from GFSG Pty Ltd mining tenement situated on the Sand Haul Road (M15/1339).

Bellini currently hold valid permits for a short-term campaign, due to expire on 28 February 2023.

At this point in time the registrations of prime movers are;

1HOL122

1ETS826

However this can vary. If this should occur we will notify the Shire of Coolgardie with changes or additions to Prime Mover registration numbers.

DECLARATION/SIGNATURE

I, ALISON BROWN

hereby make application for a letter of authority for operation of Restricted Access Vehicles on RAV network roads in the Shire of Coolgardie to comply with the CA07 condition of a valid RAV approval held by me. I confirm that the details in this application are correct.

Signed:

Date: 7/02/2023 .

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Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 5 of 7

Restricted Access Vehicle/ CA07 DETERMINATION

| | |
|----------------------------------|-------------------------------------|
| Name & organisation of Applicant | Alison BROWN |
| Name of Haulage Company | BELLINI BULK HAULAGE |
| Road/s in Shire of Coolgardie | COOLGARDIE NORTH ROAD & CARINS ROAD |

☐ **APPROVED** – Letter of Authority Granted

Shire of Coolgardie Office

Council Resolution Number:

☐ Not applicable – less than 25,000t

Signed Director of Operations: Date:

Approval **COMMENCES** on (date):

Approval **EXPIRES** on (date):

(not valid without Council Resolution number and signature of DO)

The Shire of Coolgardie has APPROVED this application for the period stated within. The operator must adhere to all conditions imposed by Main Roads WA and the following additional CONDITIONS imposed by the Shire of Coolgardie:

1. **Bonnie Vale Bypass Road is not on network 10.3, therefore Coolgardie North Road should be used.**

This approval, if validated with a Council Resolution number and signature of the Director of Operation of the Shire of Coolgardie, constitutes a **letter of authority** in compliance with the CA07 requirement of a valid RAV approval.

☐ **DECLINED**

Shire of Coolgardie Office

The Shire of Coolgardie has DECLINED to approve this application.

Council Resolution Number:

Signed Director of Operations: Date:

Date

Office Use: Approval No. & initials of the DO:

Shire of Coolgardie
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

Page 6 of 7

Information for Applicant

| | TYPE 1 | TYPE 2 |
|--|---|---|
| Processing time | Allow 7 – 14 days. Payment must be receipted by the Shire before CA07 Letters of Approval will be issued. | Allow 7 – 30 days (may be longer depending on Council meeting dates and road condition). <ul style="list-style-type: none"> Will depend on condition of road and extent of haulage task. Allow <i>minimum 6 months</i> if legal agreement & major road upgrades required. Payment must be receipted by the Shire before CA07 Letters of Approval will be issued. |
| Formal decision of council required | No | Yes - Council Resolution Number required |
| Legal agreement required | Generally no | Generally yes (construct and/or maintain and/or user pays road use) |

- Legal agreements – applicants may need to enter into one or more agreements with the Shire:
 - Construct and/or maintain: if the haulage proposal is for a class of RAV that is greater than the current RAV network classification of the road, and/or the road is not in a condition suitable for the haulage task, the applicant will be required to upgrade and maintain the road at the cost of the applicant.
 - Road Use (Restricted Vehicle Haulage): applications will be considered on their merits but as a general rule will be required for a haulage task that is for greater than 25,000 tonne per annum.
- Operation of a restricted access vehicle on any road in the Shire of Coolgardie constitutes an offence under the Road Traffic (Vehicle Standards) Regulations 2002 unless:
 - The road is on a classified RAV network route approved by Main Roads; and
 - The RAV is of a class that is authorised for operation on the relevant network; and
 - The operator holds a valid approval issued by Main Roads WA **and** a valid letter of authority from the local government to comply with a CA07 condition.

Process and Additional Information

Occasionally applicants may be required to provide additional information. This will depend on a range of variable factors particularly the condition and classification of the road relative to the duration, class of vehicle and annual tonnage of the haulage task. The applicant is responsible for all costs. Costs may include engineering fees, legal fees and staff time.

Process

- Applicant submits proposal (Restricted Access Vehicle/ CA07 Application Form)
- Shire requests further relevant information / retains consulting engineer at applicant's cost to review proposal
- Application submitted to council with recommendation for in-principle approval
- Terms and conditions are negotiated:
 - Scope of capital works to prepare the road (the Pre Work) for the haulage task
 - Scope of ongoing maintenance
 - Community benefit
 - Engineering sign off
 - Legal agreements drafted (construct and/or maintain, and/or RAV access)

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5. Final recommendation to council
6. Legal agreements signed and sealed
7. Applicant completes Pre Work
8. Main Roads and Shire assess
9. If approved, Shire issues CA07 Letter of Authority
10. Applicant can commence haulage in accordance with CA07 and/or legal agreement.

Engineering Assessment

In the first instance, applicants should contact Main Roads Heavy Vehicles Operations Branch to obtain MRWA document "Guidelines for Assessing the Suitability of Routes for Restricted Access Vehicles"

Some applications may require a detailed engineering assessment of the current road, and the upgrades required relevant to the haulage task.

This assessment should be presented as a Technical Report to include all relevant matters, such as:

- Horizontal and vertical alignment relative to Design Vehicle and Design Speed
- Earthworks required – note any requirement to widen, raise, re-sheet, re-align to accommodate horizontal, vertical design
- Road Pavement - note design width, surfacing, elevation relative to natural surface
- Pavement design – based on MRWA Road Note 9
- Bitumen Surfacing – per MRWA Specification
- Drainage assessment including table drains, offshoot drains, floodways and culverts. Nominal Design ARI 10 years.
- Intersections – detail swept path analysis and GIVE WAY / STOP control assessment
- Stock Grids – note existing width relative to Road Design width and also existing condition / proposed improvements
- Gravel and water supply for road improvements – determine supplies of suitable material and carting details
- Clearing permits required for any road widening and for sourcing road building materials
- Signs, Lines and Guideposts
- Safety management plan including Traffic Management Plan for construction phase.

It is necessary to have a LEGAL AGREEMENT with the Shire before carrying out ANY work, testing or modification to any road under the control of the Shire of Coolgardie including the road reserve.

Office Use: Approval No. & initials of the DO:



Shire of Coolgardie
Payments by Delegated Authority
1st December to 31 December 2022
Cheques

| Chq | Date | Name | Description | Amount |
|------------|-------------|-----------------------------|--|---------------------|
| 53519 | 09/12/2022 | Evolution Mining (Phoenix) | Rates Refund For Assessment A182696 Lot P16/03334 | \$ 550.99 |
| 53520 | 09/12/2022 | Shire Of Coolgardie - Petty | Shire Of Coolgardie - Petty Cash November 2022 | \$ 226.60 |
| 53521 | 09/12/2022 | Water Corporation | Water Usage And Service Charges 2 Barnes Drive Kambalda West | \$ 9,932.31 |
| 53522 | 22/12/2022 | Water Corporation | Water Usage And Service Charges - Irish Mulga Drive 07/10/2022 - | \$ 42,535.63 |
| | | | | \$ 53,245.53 |

Shire of Coolgardie
Payments by Delegated Authority
1st December to 31 December 2022
EFT's

| EFT | Date | Name | Description | Amount |
|----------|---------|---|---|--------------|
| EFT24292 | 6/12/22 | Ray White Kambalda | Rent For Period 05/12/2022 To 04/01/2023 | \$ 1,042.86 |
| EFT24293 | 6/12/22 | Telstra Limited | Mobile Charges November 2022 | \$ 1,175.43 |
| EFT24294 | 6/12/22 | Woolworths Ltd | Catering Food For Melbourne Cup Event | \$ 2,480.89 |
| EFT24295 | 9/12/22 | Access Equipment Hire Australia Pty Ltd | Hire Of Office For Kambalda Accommodation Village | \$ 1,397.31 |
| EFT24296 | 9/12/22 | Ampol (Formally Caltex Australia) | Fuel Charges - November 2022 | \$ 17,948.16 |
| EFT24297 | 9/12/22 | Aquatic Services Wa | Procal Booster Pump Investigation | \$ 2,460.81 |
| EFT24298 | 9/12/22 | Australian Post | Postage Charges - November 2022 | \$ 552.80 |
| EFT24299 | 9/12/22 | Australian Services Union | Payroll Deductions/Contributions | \$ 1.71 |
| EFT24300 | 9/12/22 | Bellini Bulk Haulage Pty Ltd - Little Loads | Garden Mulch For Warden Finnerty'S Residence | \$ 1,634.00 |
| EFT24301 | 9/12/22 | Beyond All Bound - The Trustee For Beyond All Bounds | Stress, Resilience And How We Cope (X2 Mandatory Mental Health Workshops) | \$ 13,601.06 |
| EFT24302 | 9/12/22 | Blackwoods - J. Blackwood & Son Limited | 0356 2901 , 10Mm Hose Joiner | \$ 192.85 |
| EFT24303 | 9/12/22 | Boc Limited | 1 X Mig Welder (Advance 250C) | \$ 1,366.15 |
| EFT24304 | 9/12/22 | Bouncy Fun Entertainment | Inflatables For 125 Year Celebration Event | \$ 1,730.00 |
| EFT24305 | 9/12/22 | Bp Australia Limited | Fuel Charges - November 2022 | \$ 19,492.69 |
| EFT24306 | 9/12/22 | Bree Nicole Crawley | Purchase Of Salads For Seniors Xmas Luncheon - 23.11.2022 | \$ 94.90 |
| EFT24307 | 9/12/22 | Brown'S Party Hire - Pk & Cj Brown | Seniors Christmas Luncheon 2022 - Hireage Of Tables 15 X 10 Seater Tables Delivered To Coolgardie Community Recreation Centre | \$ 481.25 |
| EFT24308 | 9/12/22 | Building And Energy Department Of Mines, Industry Regulation And Safety | Bsl Month Of November 2022 | \$ 9,025.93 |
| EFT24309 | 9/12/22 | Bunnings Buildings Supplies | Warden Finnerty'S Garden Supplies | \$ 264.63 |
| EFT24310 | 9/12/22 | Buswest | Community Bus Hire For Seniors Christmas | \$ 825.00 |
| EFT24311 | 9/12/22 | City Of Kalgoorlie Boulder | CDC Welfare projects | \$ 215.90 |
| EFT24312 | 9/12/22 | Cleanaway Pty Ltd | Kurrawang Annual Waste Collection October 2022 | \$ 133.38 |
| EFT24313 | 9/12/22 | Cloud Payment Group | Debt Recovery - November 2022 (1 invoice) | \$ 81,775.20 |
| EFT24314 | 9/12/22 | Coolgardie Gold Rush Motels - Too Perfect Two Gift Pty Ltd | Catering For 22nd November For Council Meeting | \$ 360.00 |
| EFT24315 | 9/12/22 | Coolgardie Youth Club Inc | Supply Of 100 X Pkts Of Lollies For The Seniors Xmas Luncheon On Thursday 24Th November 2022 | \$ 130.00 |
| EFT24316 | 9/12/22 | Coxdon Pty Ltd | Rft 09/2021 - Supply And Installation Of Driver Reviver Facilities In Coolgardie | \$ 11,220.00 |
| EFT24317 | 9/12/22 | Desert Inn Hotel - Barcorp Holdings Pty Ltd | Andrew Mann Accommodation For Gvroc Meeting In Laverton | \$ 390.00 |
| EFT24318 | 9/12/22 | Dormakaba Australia Pty Ltd | Kcrf - Silver Maintenance Agreement Service Of Front Entrance Automatic Doors - July Visit | \$ 184.44 |
| EFT24319 | 9/12/22 | Eagle Petroleum (Wa) Pty Ltd | 2137020 , Fuchs Ls 80W/90 , 20 Liter | \$ 727.10 |
| EFT24320 | 9/12/22 | Eastern Metropolitan Regional Council | Emrc Consultancy Fees For Kambalda Remediation Action Plan. | \$ 3,092.76 |
| EFT24321 | 9/12/22 | Easy Signs Pty Ltd | Flags For Visitor Centre And Museum | \$ 418.80 |
| EFT24322 | 9/12/22 | Emyjr Services - Grb Resources Pty Ltd | Kcrf - Solar Hot Water System Routine Inspection | \$ 198.00 |
| EFT24323 | 9/12/22 | Ess Kambalda Village | Catering For Ordinary Council Meeting - 25 October 2022 | \$ 214.50 |
| EFT24324 | 9/12/22 | Eurofins Arl Pty Ltd | Kambalda Waste Facility Quarterly Groundwater Monitoring - Oct. 22 | \$ 1,080.75 |

Shire of Coolgardie
Payments by Delegated Authority
1st December to 31 December 2022
EFT's

| EFT | Date | Name | Description | Amount |
|----------|---------|---|--|---------------|
| EFT24325 | 9/12/22 | Everett Butchers | Sliced Beef and Gravy for Senior Xmas 2022 | \$ 365.38 |
| EFT24326 | 9/12/22 | Gecko Environmental | Coolgardie Groundwater Sampling - October 2022 | \$ 4,757.50 |
| EFT24327 | 9/12/22 | Gencon Civil Pty Ltd | Trimming And Sealing Kingswood Street Intersection (2 invoices) | \$ 60,810.67 |
| EFT24328 | 9/12/22 | Ghd Pty Ltd | Del - Project 1: Coolgardie Licence Application - Progress Invoice For October Including The Preparation Draft License Application For Client Review | \$ 2,200.00 |
| EFT24329 | 9/12/22 | Goldfields Native Animal Care | Approved Community Assistance Fund Application 2022-23 | \$ 2,000.00 |
| EFT24330 | 9/12/22 | Goldfieldsdancer - Aperijs, Katelyn Ann | Dance Performance- Senior Xmas Lunch | \$ 1,000.00 |
| EFT24331 | 9/12/22 | Goodnews Newsagency | Newspapers For Kambalda Office For November 2022 | \$ 213.20 |
| EFT24332 | 9/12/22 | Orliavit Pty Ltd Trading As Harvey Norman Av/lt Superstore Kalgoorlie | Dyson Pure Hot+Cool Link™ Purifying Fan Heater - Hp03Ws | \$ 599.00 |
| EFT24333 | 9/12/22 | Hope Community Services | Suicide Prevention; Coordinating, Facilitating And Purchase Activities As Per Submission. Payment 1 (1 invoice) | \$ 32,725.00 |
| EFT24334 | 9/12/22 | Industrial Automation Group | Industrial Automation Irrigation System Annual Subscription 2022. | \$ 1,332.65 |
| EFT24335 | 9/12/22 | Jobfit Health Group | Medical And Drug Screening - Margaret Latham | \$ 512.60 |
| EFT24336 | 9/12/22 | Kambalda Club Inc | Kcrf - Catering For Seniors Have A Go Day Thursday 17 November 2022 | \$ 770.00 |
| EFT24337 | 9/12/22 | Kambalda Community Christmas Tree Inc | Extension Of Fireworks -Celebrating 125 Years Of Kambalda And Widgeemooltha | \$ 10,000.00 |
| EFT24338 | 9/12/22 | Kambalda Hotel - Jsd Holdings (Wa) Pty Ltd | Catering Supplies For The Community Mental Health Seminar - Monday 14Th November 2022 | \$ 550.00 |
| EFT24339 | 9/12/22 | Kambalda Primary School | Annual School Awards For The 2022 End Of Year Presentations - Kambalda East Primary School | \$ 300.00 |
| EFT24340 | 9/12/22 | Kambalda Volunteer Fire Brigade | Approved Community Assistance Fund Application 2022 - 2023 | \$ 2,250.00 |
| EFT24341 | 9/12/22 | Kambalda West District High School | Annual School Awards For The 2022 End Of Year Presentations - Kambalda West District Highschool | \$ 600.00 |
| EFT24342 | 9/12/22 | Landgate | Mining Tenements Chargeable Schedule No. M2022/10 06/09/2022 To 14/10/2022 | \$ 165.30 |
| EFT24343 | 9/12/22 | Lee-Anne Choyce | Refund On Gym Membership Due To Medical Reasons | \$ 280.00 |
| EFT24344 | 9/12/22 | Little Industries | Supply And Deliver 10Mm Roadbase To Kambalda Village | \$ 8,063.55 |
| EFT24345 | 9/12/22 | Logic Enterprises Pty Ltd T/A Logic Health (Boulder Medical) | Pre-Employment Medical And Drug Screen For KCRF staff member | \$ 605.00 |
| EFT24346 | 9/12/22 | M&R Party Hire - Morgan Lilly (Baker) | M&R Party Hire- Equipment For Senior Christmas Lunch | \$ 720.00 |
| EFT24347 | 9/12/22 | Mal Atwell Leisure Group | Kcrf - Pingo Supplies - Books And Dobbers | \$ 220.34 |
| EFT24348 | 9/12/22 | Milbridge - Francesca Lefante | Provisions For Town Planning Services October 2022 | \$ 4,752.00 |
| EFT24349 | 9/12/22 | Moran Store - Boothey Family (Iga Coolgardie) | Monthly Invoice October 2022 | \$ 459.20 |
| EFT24350 | 9/12/22 | Office National Kalgoorlie | Kcrf Supplies For Craft Programs | \$ 842.18 |
| EFT24351 | 9/12/22 | Orana Cinemas Kalgoorlie | Prizes For Pingo | \$ 30.00 |
| EFT24352 | 9/12/22 | Paywise | Payroll Deductions/Contributions | \$ 1,152.33 |
| EFT24353 | 9/12/22 | Plumbing Gas And Electrical Services | 10% Progress Payment For Materials Supplied And Works Carried Out As Per Camp Scope Rft072021 Kambalda Village For Month Of November (2 invoices) | \$ 160,521.02 |

Shire of Coolgardie
Payments by Delegated Authority
1st December to 31 December 2022
EFT's

| EFT | Date | Name | Description | Amount |
|----------|----------|---|---|---------------|
| EFT24354 | 9/12/22 | Pmh Electrical Contracting Services Pty Ltd | Repairs To Security Lighting At Ben Prior Park | \$ 275.00 |
| EFT24355 | 9/12/22 | Precise Projects Wa Pty Ltd | Supply And Installation Of 204 Lineal Metres Of Colourbond Pier Columns 1800Mm High Fence With Caps, Slats And 300Mm Base Plinth Rail Between Columns At Bluebush Village (2 invoices) | \$ 146,800.50 |
| EFT24356 | 9/12/22 | Premium Publishers - Vanguard Publishing Pty Ltd | Advertising In Australia'S Golden Outback Holiday Planner 2023 | \$ 2,024.00 |
| EFT24357 | 9/12/22 | Pryce Mining Services Pty Ltd | Rft 07/2021 - Workers Accommodation Village Installation Works - Kambalda Separable Portion 2; Supply And Install Power Excluding Provisional Items Council Resolutions 17/2022 And 45/2022 (1 invoice) | \$ 328,893.95 |
| EFT24358 | 9/12/22 | Ray White Kambalda | 42 Silver Gimlet - Rent (3 invoices) | \$ 740.96 |
| EFT24359 | 9/12/22 | Receptive Security | Repairs To Alarm System | \$ 550.00 |
| EFT24360 | 9/12/22 | Red Dot | Devonshire Tea Supplies | \$ 50.00 |
| EFT24361 | 9/12/22 | Refresh Waters Pty Ltd | Water For Coolgardie Waste Facility For 2022-2023 | \$ 120.00 |
| EFT24362 | 9/12/22 | Roo-Tea Pty Ltd T/A Roogenic | Roogenic Tumbler & Teabag Gift Packs - Visitors Centre Stool | \$ 1,141.23 |
| EFT24363 | 9/12/22 | Royal Life Saving Society Of W | Rlswa Waw Annual Membership Kampool | \$ 584.76 |
| EFT24364 | 9/12/22 | Rsea Pty Ltd | Ppe Equipment - Support Hub Client | \$ 584.70 |
| EFT24365 | 9/12/22 | Shire Of Coolgardie | Bsl Month Of November 2022 | \$ 15.00 |
| EFT24366 | 9/12/22 | Slimline Warehouse - The Jessen Group Pty Ltd | Fsbh45Rm - Floor Standing Brochure Holder | \$ 2,423.00 |
| EFT24367 | 9/12/22 | Solomons Flooring | Supply And Install Carpet & Blinds - Coolgardie Cultural Hub fit out | \$ 3,775.00 |
| EFT24368 | 9/12/22 | Sunny Sign Company Pty Ltd | Assorted Signs For The Coolgardie Waste Facility | \$ 5,404.52 |
| EFT24369 | 9/12/22 | Synergy | Grouped Electricity Charges 13 Aug To 17 Nov 2022 | \$ 13,694.17 |
| EFT24370 | 9/12/22 | Talis Consultants | Coolgardie Landfill Groundwater Baseline Report Variation For License Application | \$ 478.50 |
| EFT24371 | 9/12/22 | The Animal Hospital | Euthanasia, Sedation And Burial Up To 25Kg | \$ 91.00 |
| EFT24372 | 9/12/22 | Tyrepower Kalgoorlie - Peter Alan Sloane | Please Supply , Balance & Fit Tyres - P361 Ford Ranger | \$ 1,071.00 |
| EFT24373 | 9/12/22 | Valerie Christine Whittaker | Senior Xmas Lunch Sweet Treats | \$ 421.00 |
| EFT24374 | 9/12/22 | Wa Local Government Association - Walga | Various Local Government Training for Councillors and staff (7 invoices) | \$ 2,689.50 |
| EFT24375 | 9/12/22 | Wa Pyc - Blue Light Youth Activities Kambalda | Shire Of Coolgardie Sponsorship - Gifts For Kambalda Children - Celebrating 125 Years Of Kambalda | \$ 3,000.00 |
| EFT24376 | 9/12/22 | Water Infrastructure Science & Engineering | Preparation Of Department Of Health Recycled Water Annual Report 2022 | \$ 2,634.50 |
| EFT24377 | 9/12/22 | Wc Innovations - W.C Convenience Management Pty Limited | Exeloo Solenoid Valve | \$ 197.12 |
| EFT24378 | 9/12/22 | Woolworths Ltd | Kcrf Gel Air Fresheners For The Ladies Toilets | \$ 57.24 |
| EFT24379 | 12/12/22 | Bree Nicole Crawley | Supplies For 125 Year Fire Works Event. 10.12.2022 | \$ 403.92 |
| EFT24380 | 12/12/22 | Burnz Fitness & Pt Burnz Fitness & Pt | Fitness Classes And Junior Gym - October And November 2022 | \$ 650.00 |
| EFT24381 | 12/12/22 | James Trail | Refund From Orix Australia For Overpayment Of Novated Lease Terminated 25.10.2022 | \$ 8,124.38 |
| EFT24382 | 12/12/22 | Landgate | Annual Landgate Slip Subscription 2022/23 | \$ 2,546.50 |
| EFT24383 | 12/12/22 | Precise Projects Wa Pty Ltd | Supply And Install Black Powder Coated Garrison Fencing, 2 X Double Gates And Concrete Pathways At The Kambalda Airport (1 invoice) | \$ 84,315.00 |
| EFT24384 | 12/12/22 | Woolworths Ltd | Kcrf Supplies For Christmas Pingo Held On 1 December 2022 | \$ 514.44 |
| EFT24385 | 19/12/22 | Kathryn Ann Lindup | December 2022 Councillor Payment - Quarter Two | \$ 5,069.00 |
| EFT24386 | 19/12/22 | Malcolm Raymond Cullen | December 2022 Councillor Payment - Quarter Two | \$ 10,839.25 |
| EFT24387 | 19/12/22 | Rose Mitchell | December 2022 Councillor Payment - Quarter Two | \$ 5,069.00 |
| EFT24388 | 19/12/22 | Sherryl Leanne Botting | December 2022 Councillor Payment - Quarter Two | \$ 5,069.00 |

Shire of Coolgardie
Payments by Delegated Authority
1st December to 31 December 2022
EFT's

| EFT | Date | Name | Description | Amount |
|----------|----------|---|---|--------------|
| EFT24389 | 19/12/22 | Tammee Louise Keast | December 2022 Councillor Payment - Quater Two | \$ 5,069.00 |
| EFT24390 | 19/12/22 | Tracey Rathbone | December 2022 Councillor Payment - Quater Two | \$ 7,436.50 |
| EFT24391 | 22/12/22 | 3E Advantage Pty Ltd | Printer Services For Shire Of Coolgardie - 01/11/2022 - 30/11/2022 | \$ 7,741.55 |
| EFT24392 | 22/12/22 | Aapl Kalgoorlie | Repair Of 1 X Reticulation Pump For Coolgardie Oval | \$ 1,413.50 |
| EFT24393 | 22/12/22 | Acromat - Cmo Trading Pty Ltd | Kambalda Sports Equipment Acromat Replace, Repairs And Storage | \$ 1,173.70 |
| EFT24394 | 22/12/22 | Aerodrome Management Services | Aro Skill Set Training In Perth - x2 staff November 2022 | \$ 2,655.00 |
| EFT24395 | 22/12/22 | Air Liquide | Arcal Force - Medium, Oxygen Ind 'G' Cyl & Acetylene 'G' Cyl Large Rental Fee 01/11/2022 To 30/11/2022 | \$ 70.78 |
| EFT24396 | 22/12/22 | Aquatic Services Wa | Service Work 1 - Additional Service Work - Sw 2367 (Completed 22.06.2022) Attend Site To Perform Additional Work During Service At Kambalda Aquatic Facility As Per Quote (Asq20220436) | \$ 728.20 |
| EFT24397 | 22/12/22 | Att Services Pty Ltd | Ongoing Hire Of Number Plate Solar Cameras 29/11/2022 - 27/12/2022 | \$ 4,434.69 |
| EFT24398 | 22/12/22 | Australian Community Media | Advertising In The Seniors Newspaper October 2022 Travel Feature | \$ 173.00 |
| EFT24399 | 22/12/22 | Australian Venture Consultants Pty Ltd | Provide Consultancy Services For The Development Of An Environmental-Social-Governance (Esg) Framework | \$ 27,500.00 |
| EFT24400 | 22/12/22 | Bitutek Pty Ltd | Gnarlbine Road Bitumen (1 invoice) | \$ 70,459.37 |
| EFT24401 | 22/12/22 | Boc Limited | Oxygen, Dissolved Acetylene, Agrosshield, Oxygen Medical 29/10/2022 - 27/11/2022 | \$ 235.65 |
| EFT24402 | 22/12/22 | Boyes Equipment Service - Worthy Engineering Services Pty Ltd | Repair Front Axle On Loader P382 | \$ 8,106.73 |
| EFT24403 | 22/12/22 | Bree Nicole Crawley | Reimbursement Claim For 125 Year Shire Of Coolgardie Event | \$ 78.87 |
| EFT24404 | 22/12/22 | Brooks Hire Service Pty Ltd | Continued Hire Of M071 - Cat Cw34 Roller From 01 October To 31 October 2022 | \$ 19,642.48 |
| EFT24405 | 22/12/22 | Bunnings Buildings Supplies | Pinnacle 1830X1820X540X 4 Tier I/N 2582967 | \$ 2,632.36 |
| EFT24406 | 22/12/22 | Burnz Fitness & Pt Burnz Fitness & Pt | Gf Instructor T3 Monday Classes | \$ 845.00 |
| EFT24407 | 22/12/22 | Buswest | Bus Hire - Transport To Staff Christmas Sundowner | \$ 880.00 |
| EFT24408 | 22/12/22 | Cabcharge Payments Pty Ltd | Travel Charges November 2022 | \$ 198.72 |
| EFT24409 | 22/12/22 | Catherine Brooking | Reimbursement For Gym And Aquatic Facility Supplies | \$ 331.90 |
| EFT24410 | 22/12/22 | Central Regional Tafe | Certificate 1V In Leadership Management For CDC Client | \$ 1,325.28 |
| EFT24411 | 22/12/22 | Child Support Agency | Payroll Deductions/Contributions | \$ 67.14 |
| EFT24412 | 22/12/22 | Christian Aboriginal Parent-Directed-School | Annual School Awards For The 2022 End Of Year Presentation - Christian Aboriginal Parent Highschool - Coolgardie | \$ 300.00 |
| EFT24413 | 22/12/22 | Chs Mining & Civil Services - Alaxon Group Pty Ltd | Loader Hire For Gnarlbine Road - November 2022 | \$ 12,375.00 |
| EFT24414 | 22/12/22 | Cleanaway Pty Ltd | Provision Of Refuse Collection Services (Residential Wheelie Bin Services & Collection Services) - October 2022 | \$ 12,142.88 |
| EFT24415 | 22/12/22 | Cloud Payment Group | November 2022 Debt Recovery | \$ 4,742.64 |
| EFT24416 | 22/12/22 | Coolgardie Youth Club Inc | Lolly Bags- Pop Up 125 Year Celebration Event | \$ 100.00 |
| EFT24417 | 22/12/22 | Dc Reticulation | Service, Overhaul & Test The Reticulation At Kambalda Swimming Pool. | \$ 2,624.60 |
| EFT24418 | 22/12/22 | Dormakaba Australia Pty Ltd | Kcrl - Replacement Of 2 X Batteries For The Front Entrance Automatic Doors | \$ 263.01 |

Shire of Coolgardie
Payments by Delegated Authority
1st December to 31 December 2022
EFT's

| EFT | Date | Name | Description | Amount |
|----------|----------|--|--|---------------|
| EFT24419 | 22/12/22 | Eagle Petroleum (Wa) Pty Ltd | 1500-03-0020 , Lsa Hydraulic 68 , 20 Ltr . | \$ 165.00 |
| EFT24420 | 22/12/22 | Eastern Metropolitan Regional Council | Emrc Consultancy Fees For Kambalda Remediation Action Plan. | \$ 2,145.83 |
| EFT24421 | 22/12/22 | Eco Environmental Holdings Pty Ltd | Groundwater Sampling Bailers Kambalda Waste Facility | \$ 410.30 |
| EFT24422 | 22/12/22 | Eco Springs | Eco Springs Water Cooler Annual Fee 9/11/22 To 9/11/23 Warden Finnertys | \$ 1,200.00 |
| EFT24423 | 22/12/22 | Edworks Media - Chris Edmondson | Music, Mc, Sound Equipment For Seniors Christmas | \$ 1,100.00 |
| EFT24424 | 22/12/22 | Elite Compliance Pty Ltd | Bluebush Village - Project Master Planning Variation 1 - Second Concept Variation 2 - Third Concept | \$ 1,155.00 |
| EFT24425 | 22/12/22 | Emykor Services - Grb Resources Pty Ltd | Kcrl Cafe 312 Grease Trap Cleaning 6Mths Service November 2022 | \$ 2,101.00 |
| EFT24426 | 22/12/22 | Ess Kambalda Village | Estimated Meals On Wheels For The Month 21 - 27 Nov 2022 | \$ 2,944.92 |
| EFT24427 | 22/12/22 | Evolution Mining (Mungari) Pty Ltd | Rates Refund For Assessment A16086 Lot P15/05266 Prospecting Lease/Licence Coolgardie 6429 | \$ 572.67 |
| EFT24428 | 22/12/22 | Finishing Wa - Trustee For Pscp Investment Trust | Binding Of Minutes From Council Meetings | \$ 2,644.40 |
| EFT24429 | 22/12/22 | Foxtel Management Ptt Ltd | Foxtel Business Charges For Decmeber 2022 | \$ 105.00 |
| EFT24430 | 22/12/22 | Gencon Civil Pty Ltd | Works On Gnarlbine Road Includes Mobilisation, Clearing, Base Course Construction And Culverts (1 invoice) | \$ 184,268.70 |
| EFT24431 | 22/12/22 | Geoffrey Harcombe | Environmental Health Consultancy Services - Offsite hours for December 2022 | \$ 6,538.75 |
| EFT24432 | 22/12/22 | Goldfields Records Storage | Storage Of Archive Boxes For The Shire Of Coolgardie For 01.11.2022 To 30.11.2022 | \$ 145.53 |
| EFT24433 | 22/12/22 | Goldfields Toyota | 70,000 Km Service - P364 Toyota Rav4 | \$ 351.12 |
| EFT24434 | 22/12/22 | Gvroc - Goldfields Voluntary Regional Organisation Of Councils | Gvroc Subscriptions Fee For 2022/23 | \$ 26,950.00 |
| EFT24435 | 22/12/22 | Heatley Industrial,Safety&Packaging - Heatley Sales Pty Ltd | Work Wear For CDC Client | \$ 1,497.71 |
| EFT24436 | 22/12/22 | Hse Collective | Whs Consultant Nov 2022 | \$ 1,680.00 |
| EFT24437 | 22/12/22 | Ingot Hotel | Accommodation And Meals For Staff - ARO Training | \$ 840.00 |
| EFT24438 | 22/12/22 | Integrated Ict - Market Creations Technology Pty Ltd | It Solutions - Monthly charges (16 invoices) | \$ 45,938.65 |
| EFT24439 | 22/12/22 | It Vision | Online Training - Altus Payroll Team Rostering | \$ 411.95 |
| EFT24440 | 22/12/22 | Jbs & G Australia Pty Ltd | Kambalda Landfill Fee For Time, Strategic Advise - October 2022 | \$ 11,275.00 |
| EFT24441 | 22/12/22 | Jodie Cross | Wwc Requirement - Australia Post | \$ 87.00 |
| EFT24442 | 22/12/22 | Kalaire Pty Ltd | 4 Eucalypt Court - Air Conditioning Service | \$ 500.00 |
| EFT24443 | 22/12/22 | Kalgoorlie -Boulder Chamber Of Commerce & Industry Inc | Membership Of The Chamber for November 2022 - October 2023 | \$ 390.50 |
| EFT24444 | 22/12/22 | Kalgoorlie Retravision - Dorsett Retail Pty Ltd | Samsung 50 Inch Bu8000 Crystal Uhb 4K Smart Tv Hisense Top Mount 326L Fridge/Freezer Delivery To 42 Silver Gimlet Street, Kambalda | \$ 1,868.00 |
| EFT24445 | 22/12/22 | Kmart Australia | Kambalda Crc - Christmas Basket For The Seniors Xmas Luncheon 24 November 2022 | \$ 390.50 |
| EFT24446 | 22/12/22 | Leanne Shilton | Reimbursement For Storage Containers For Craft And Activities | \$ 95.05 |
| EFT24447 | 22/12/22 | Lg Corporate Solutions Pty Ltd | Consultancy Financial Assistance For The Months Of September, October & November 2022 (9 invoices) | \$ 54,381.25 |

Shire of Coolgardie
Payments by Delegated Authority
1st December to 31 December 2022
EFT's

| EFT | Date | Name | Description | Amount |
|----------|----------|--|---|--------------|
| EFT24448 | 22/12/22 | Lgis Insurance Broking - Jlt Risk Solutions | Contracts Works And Public And Products Liability Insurance For The Kambalda Village Works | \$ 19,181.01 |
| EFT24449 | 22/12/22 | Loded Dog Prospecting Pty Ltd | Rates Refund For Assessment A17445 Lot E15/01510 Prospecting Lease/Licence Coolgardie 6429 | \$ 153.89 |
| EFT24450 | 22/12/22 | Logic Enterprises Pty Ltd T/A Logic Health (Boulder Medical) | Medical And Instant Drug And Alcohol Screening For Kiyana-Lee Skye Herman Indich | \$ 907.50 |
| EFT24451 | 22/12/22 | M & A Tree Lopping | Remove Diseased Trees and gums trees at several properties (3 invoices) | \$ 20,295.00 |
| EFT24452 | 22/12/22 | Mandalay Technologies Pty Ltd | Annual Mandalay Subscription 2022-2023 (1 invoice) | \$ 24,859.23 |
| EFT24453 | 22/12/22 | Market Force | Advertising Of Intent To Borrow - Development Of 11 Goodenia Court, Advertising Of Intent To Borrow - Expansion Of Bluebush Village Kalgoorlie Miner And West Australian - Saturday 29Th October 2022 | \$ 1,194.92 |
| EFT24454 | 22/12/22 | Mcleods Barristers And Solicitors | Advice - Rate Recovery Process - 9 Lady Loch Street | \$ 3,323.06 |
| EFT24455 | 22/12/22 | Milbridge - Francesca Lefante | Provisions For Town Planning Services October 2022 | \$ 21,903.75 |
| EFT24456 | 22/12/22 | Mister Signs | Bluebush Village Signage 2170 X 900 | \$ 4,356.00 |
| EFT24457 | 22/12/22 | Modus Compliance Pty Ltd | [C22-1334] Lot 2435 Gnarlbine Road Coolgardie (Ba22 35) | \$ 616.00 |
| EFT24458 | 22/12/22 | Napa Kalgoorlie | Ac0137 , Oil Filter | \$ 326.76 |
| EFT24459 | 22/12/22 | Noll Pty Ltd | Rates Refund For Assessment A182858 50-54 Bayley Street Coolgardie Wa 6429 | \$ 700.00 |
| EFT24460 | 22/12/22 | Northern Rise Village Services Pty Ltd | Catering-Seniors Xmas Lunch | \$ 1,726.01 |
| EFT24461 | 22/12/22 | Nowlan Grading | 17 Day - Dry Hire Of Loader For Coolgardie Waste Facility | \$ 18,700.00 |
| EFT24462 | 22/12/22 | Office National Kalgoorlie | 7020633 - Fortress Planet Round Tables | \$ 9,093.85 |
| EFT24463 | 22/12/22 | Online Business Equipment | Papercut App Installation At Kambalda Crc | \$ 1,425.60 |
| EFT24464 | 22/12/22 | Parker Black & Forrest | Mobilisation And Labour To Temporarily Initialise Rooms At Bluebush Village | \$ 5,637.50 |
| EFT24465 | 22/12/22 | Paywise | Payroll Deductions/Contributions | \$ 1,152.33 |
| EFT24466 | 22/12/22 | Precise Projects Wa Pty Ltd | Attend To Property At 75 Saltbush Road To Visually Inspect Burnt Down Property | \$ 275.00 |
| EFT24467 | 22/12/22 | Pryce Mining Services Pty Ltd | Lighting Repairs Across Shire Facilities | \$ 15,720.10 |
| EFT24468 | 22/12/22 | Public Transport Authority Of Western Australia | Trans Wa November 2022 | \$ 1,431.36 |
| EFT24469 | 22/12/22 | Ravim Rbc | Provision Of Organisational Development, Performance Management, Policy Development, Process Improvement, Service Level Reviews, Workforce Strategy, Advocacy, Staff Monitoring And Training Services, Reimbursement Of Travel Expenses (November 2022) (1 invoice) | \$ 29,297.08 |
| EFT24470 | 22/12/22 | Resources Trading Hub | Supply 450 Litre Lockable Diesel Refuelling Tank | \$ 1,913.90 |
| EFT24471 | 22/12/22 | Rockweld Australia Pipeline Specialist Pty Ltd | Covers For Dcs'S On The Coolgardie Waste Facility Bridge For Sun Protection. | \$ 132.00 |
| EFT24472 | 22/12/22 | Rose Mitchell | Travel Charges for Meetings 06/12/2022 and 13/12/2022 | \$ 214.88 |
| EFT24473 | 22/12/22 | Rsea Pty Ltd | Eleven -Shirt L/S E1310St | \$ 284.90 |
| EFT24474 | 22/12/22 | Seak Fitness | Gf Instructor T3 Wednesday Class | \$ 650.00 |
| EFT24475 | 22/12/22 | Shire Of Broomehill - Tambellup | Holland Track Brochures Box | \$ 356.95 |
| EFT24476 | 22/12/22 | Shire Of Coolgardie | Commission Trans Wa November 2022 - Kambalda | \$ 247.54 |

Shire of Coolgardie
Payments by Delegated Authority
1st December to 31 December 2022
EFT's

| EFT | Date | Name | Description | Amount |
|----------|----------|---|---|-------------------------------|
| EFT24477 | 22/12/22 | State Library Of Western Australia | Kcrf Library Freight Recoup July - December 2022 | \$ 173.54 |
| EFT24478 | 22/12/22 | Statewide Building Certification Wa - Mexsom Pty Ltd | Coolgardie Post Office - Site Inspection And Issue Certificate Of Construction Compliance | \$ 4,290.00 |
| EFT24479 | 22/12/22 | Steven Tweedie | Provision Of General Governance Advice As Per Council Resolution #43/2022 - November 2022 | \$ 792.00 |
| EFT24480 | 22/12/22 | Sunshine & Sparkles | Face Painting- 125 Years Celebration | \$ 250.00 |
| EFT24481 | 22/12/22 | Sykes Transport Wa - Matchbury Enterprises Pty Ltd | Freight Charges 01/12/2022 | \$ 121.98 |
| EFT24482 | 22/12/22 | Synergy | Electricity Charges - Street Lights 25/10/2022 - 24/11/2022 | \$ 18,633.67 |
| EFT24483 | 22/12/22 | Technology One Limited | Ams Program - 01/11/2022 - 30/11/2022 | \$ 2,860.00 |
| EFT24484 | 22/12/22 | Telstra Limited | Grouped Ladhline Charges - Dec 2022 | \$ 3,219.36 |
| EFT24485 | 22/12/22 | The Animal Hospital | 25/10/22 - Euthanise, Sedate & Dispose Of 1 Feral Cat (Kambalda) | \$ 55.55 |
| EFT24486 | 22/12/22 | The Omeo Office - Stephanie O'Meagher | Contract Rates Officer - November 2022 Charges | \$ 10,034.00 |
| EFT24487 | 22/12/22 | Tj Depiazzi & Sons - The Trustee For The Silverspring Trust | Supply & Deliver 400M3 Of Red Kimberly Mulch For Kambalda Village Accommodation (3 invoices) | \$ 28,929.26 |
| EFT24488 | 22/12/22 | Toll Transport Pty Ltd Toll Express | Freight Charges - November 2022 | \$ 491.63 |
| EFT24489 | 22/12/22 | Tourism Council Wa | 2023 Membership Renewal - Golden I Visitors Centre | \$ 1,705.00 |
| EFT24490 | 22/12/22 | Uniqco International Pty Ltd | Managed Fleet Services - December 2022 | \$ 18,140.85 |
| EFT24491 | 22/12/22 | Valerie Christine Whittaker | Reimbursement Of Santa Gifts For Story Time With Santa | \$ 30.00 |
| EFT24492 | 22/12/22 | Vanessa Australia | Cu100Min - Gold Bottle Small Miner | \$ 1,089.81 |
| EFT24493 | 22/12/22 | Western Power | Western Power Design - Subdivision - Pr-0704- L555 Jobson St, Coolgardie | \$ 1,485.00 |
| EFT24494 | 22/12/22 | Westrac Pty Ltd | 264-1527 , Mirror | \$ 554.75 |
| EFT24495 | 22/12/22 | Winc Australia Pty Ltd | Kambalda Stationary | \$ 1,400.56 |
| EFT24496 | 22/12/22 | Wml Consultants | Shire Of Coolgardie Minor Works And Services 2022/2023 - Job #10736 Billing To The 25/11/2022 | \$ 5,252.18 |
| EFT24497 | 22/12/22 | Woolworths Ltd | Pingo Event December 2022 | \$ 1,072.03 |
| EFT24498 | 22/12/22 | Wormald Fire Systems | Kcrf Fire Alarm Monitoring 2 October 2022 - 1 November 2022 | \$ 390.64 |
| | | | | <u>\$ 1,949,972.63</u> |

Shire of Coolgardie
Payments by Delegated Authority
1st December to 31 December 2022
Direct Debits

| Chq/EFT | Date | Name | Description | Amount |
|----------------|-------------|-------------------------------------|---|----------------------------|
| DD8145.1 | 12/12/2022 | Australia Post - Cdc Credit Card | Top Up Of CDC redit Card | \$ 385.00 |
| DD8148.1 | 13/12/2022 | Fleetcare | Payroll Deductions/Contributions | \$ 1,610.86 |
| DD8152.1 | 15/12/2022 | Fleetcare | Novated Lease - S Forward | \$ 813.28 |
| DD8155.1 | 20/12/2022 | Mlc Navigator Retirement Plan | December 2022 Councillor Payment - Quarter Two | \$ 6,000.00 |
| DD8162.1 | 01/12/2022 | Beam Clearing House | Superannuation Pay Run # 137 | \$ 20,465.26 |
| DD8178.1 | 27/12/2022 | Fleetcare | Payroll Deductions/Contributions | \$ 1,610.86 |
| | | | | <u>\$ 30,885.26</u> |

Shire of Coolgardie
Payments by Delegated Authority
1st December to 31 December 2022
Credit Cards

| Reference | Date | Description | Value | Card |
|-----------|------------|---|---------------------|------|
| | 08-Dec-22 | Bws Liquor/Kambalda S/C B Kambalda West | \$ 129.60 | 59 |
| | 08-Dec-22 | Woolworths/Kambalda S/C B Kambalda West | \$ 260.50 | 59 |
| | 12-Dec-22 | Seek Au 50734820 Melbourne | \$ 324.50 | 59 |
| | 14-Dec-22 | Virgin Austr7954402238715 Brisbane | \$ 3.86 | 59 |
| | 14-Dec-22 | Virgin Austr7952182388410 Brisbane | \$ 398.00 | 59 |
| | 14-Dec-22 | Bws Liquor/Kambalda S/C B Kambalda West | \$ 869.00 | 59 |
| | 14-Dec-22 | Woolworths/Kambalda S/C B Kambalda West | \$ 31.80 | 59 |
| | 14-Dec-22 | Woolworths/Kambalda S/C B Kambalda West | \$ 150.00 | 59 |
| | 14-Dec-22 | Woolworths/Kambalda S/C B Kambalda West | \$ 500.00 | 59 |
| | 14-Dec-22 | Woolworths/Kambalda S/C B Kambalda West | \$ 500.00 | 59 |
| | 14-Dec-22 | Woolworths/Kambalda S/C B Kambalda West | \$ 500.00 | 59 |
| | 14-Dec-22 | Woolworths/Kambalda S/C B Kambalda West | \$ 500.00 | 59 |
| | 14-Dec-22 | Woolworths/Kambalda S/C B Kambalda West | \$ 500.00 | 59 |
| | 14-Dec-22 | Woolworths/Kambalda S/C B Kambalda West | \$ 1,539.75 | 59 |
| | 14-Dec-22 | Woolworths/Kambalda S/C B Kambalda West | \$ 69.93 | 59 |
| | 14-Dec-22 | Woolworths/Kambalda S/C B Kambalda West | \$ 559.50 | 59 |
| | 19-Dec-22 | Dmirs - Online Payment Perth | \$ 38.40 | 59 |
| | 19-Dec-22 | Woolworths/Kambalda S/C B Kambalda West | \$ 1,547.70 | 59 |
| | 20-Dec-22 | Dropbox*X8KI9W6GIng4 D02Fd79 | \$ 19.25 | 59 |
| | 28-Dec-22 | Mailchimp 678-9990141 | \$ 17.10 | 59 |
| | 08-Dec-22 | Tickets-Rotto Tech Fes Claremont | \$ 403.03 | 855 |
| | 08-Dec-22 | Adobe Acropro Subs Sydney | \$ 546.85 | 855 |
| | 12-Dec-22 | Mercure Per Onhay Opi Perth | \$ 585.37 | 855 |
| | 12-Dec-22 | Xero Au Inv-25316561 Hawthorn | \$ 59.00 | 855 |
| | 12-Dec-22 | Spotto Wa Darlinghurst | \$ 50.72 | 855 |
| | 15-Dec-22 | Paydirt Media Pl West Perth | \$ 1,047.50 | 855 |
| | 21-Dec-22 | Wanewsdti Osborne Park | \$ 84.00 | 855 |
| | 21-Dec-22 | City Of Perth Parking-Ons Perth | \$ 5.05 | 855 |
| | 21-Dec-22 | City Of Perth Parking-Ons Perth | \$ 5.15 | 855 |
| | 30-Dec-22 | Fairfax Subscriptions Pymont | \$ 59.00 | 855 |
| | | | \$ 11,304.56 | |
| | 29/12/2022 | AUTOREPAYMENT - THANK YOU | \$ 10,571.00 | 576 |

Shire of Coolgardie
Payments by Delegated Authority
1st January to 31st January 2023
Cheques

| Chq | Date | Name | Description | Amount |
|-------|------------|-----------------------------|--|------------------|
| 53523 | 19/01/2023 | Shire Of Coolgardie - Petty | Petty Cash - December 2022 | \$ 696.95 |
| 53525 | 20/01/2023 | Water Corporation | Water Usage And Service Charges - Kambalda Tennis Courts | \$ 95.38 |
| | | | | <u>\$ 792.33</u> |

Shire of Coolgardie
Payments by Delegated Authority
1st January to 31st January 2023
EFT's

| EFT | Date | Name | Description | Amount |
|------------|-------------|---|---|---------------|
| EFT24499 | 3/01/23 | Janetto Holdings Pty Ltd - Vw Osborne Park | Purchase Of Volkswagen Amarok Tdi240 - Works Supervisor (1 invoice) | \$ 69,403.50 |
| EFT24500 | 4/01/23 | Body Posotive Fitness By Di - Dianne Judith Crisp | Coolgardie Group Fitness Instructor Oct - December 2022 Classes | \$ 630.00 |
| EFT24501 | 4/01/23 | Ray White Kambalda | 13/8 Myoporom Street, Kambalda West - 05/01/2023 To 04/02/2023 | \$ 1,042.86 |
| EFT24502 | 4/01/23 | Steven Brown | Tyre Replacement - CG5968 23/12/2022 | \$ 393.00 |
| EFT24503 | 9/01/23 | Rangecon Pty Ltd | Supply And Install Of Workers Accommodation Village In Kambalda - Progress Claim 008 - November 2022 (1 invoice) | \$ 986,732.51 |
| EFT24504 | 10/01/23 | Ampol (Formally Caltex Australia) | Fuel Charges December 2022 | \$ 18,003.45 |
| EFT24505 | 10/01/23 | Bp Australia Limited | Fuel Charges December 2022 (1 invoice) | \$ 32,022.18 |
| EFT24506 | 10/01/23 | Worthy Parts Pty Ltd | Freight The 966K From Dg Boyes Kalgoorlie – Widgeemooltha Roadhouse On 4Th August, | \$ 1,251.14 |
| EFT24507 | 19/01/23 | 3E Advantage Pty Ltd | Printer Services For Shire Of Coolgardie - 01/12/2022 - 31/12/2022 | \$ 5,311.61 |
| EFT24508 | 19/01/23 | Access Equipment Hire Australia Pty Ltd | Hire Of Office For Kambalda Accommodation Village 01/12/2022 To 31/12/2022 | \$ 1,443.88 |
| EFT24509 | 19/01/23 | Australian Post | Postage Charges Kambalda - Dec 2022 | \$ 70.94 |
| EFT24510 | 19/01/23 | Australian Venture Consultants Pty Ltd | Provide Consulting Services To Supply A Waste Management Facility Master Plan For The Coolgardie Class III Landfill Facility. | \$ 4,400.00 |
| EFT24511 | 19/01/23 | Beacon Mining Pty Ltd | Rates Refund For Assessment A16999 Lot P15/05892 Prospecting Lease/Licence Coolgardie 6429 | \$ 5.38 |
| EFT24512 | 19/01/23 | Blackwoods - J. Blackwood & Son Limited | 1 X Sidchrome Punch Set (Scmt27205) | \$ 32.10 |
| EFT24513 | 19/01/23 | Bmc Plumbing & Gas | Krcf Solar And Gas Hot Water System Repairs | \$ 11,660.00 |
| EFT24514 | 19/01/23 | Body Posotive Fitness By Di - Dianne Judith Crisp | Contract Fill-In Pool Operator Coolgardie Pool & Aqua Fit Classes | \$ 4,078.00 |
| EFT24515 | 19/01/23 | Bountiful Grace Pty Ltd - T/A Taylor Hill Scarves & Co | Assorted Native Wildflower Scarves - Visitors Centre Stock | \$ 345.09 |
| EFT24516 | 19/01/23 | Boyes Equipment Service - Worthy Engineering Services Pty Ltd | Hydraulic Oil Top Up For The Coolgardie Waste Facility Loader | \$ 441.87 |
| EFT24517 | 19/01/23 | Bree Nicole Crawley | Reimbursement of Australia Day Supplies 2023 | \$ 423.00 |
| EFT24518 | 19/01/23 | Bryan And Cynthia Parsissons Transport | Water Truck Hire For Treated Wastewater Disposal 17/10/2022 To 21/10/2022 | \$ 11,000.00 |
| EFT24519 | 19/01/23 | Building And Energy Department Of Mines, Industry Regulation And Safety | Bsl December 2022 | \$ 113.30 |
| EFT24520 | 19/01/23 | Bunnings Buildings Supplies | Keter Bevy Bar Drink Cooler/Side Table | \$ 2,274.54 |
| EFT24521 | 19/01/23 | Caps Australia Pty Ltd | Service Of Genset At The Coolgardie Waste Facility | \$ 1,466.44 |
| EFT24522 | 19/01/23 | Child Support Agency | Payroll Deductions/Contributions | \$ 134.28 |
| EFT24523 | 19/01/23 | Chs Mining & Civil Services - Alaxon Group Pty Ltd | Chs Mining Loader Hire As Per Contract Agreement - December 2022 | \$ 12,375.00 |
| EFT24524 | 19/01/23 | Cleanaway Pty Ltd | Provision Of Refuse Collection Services (Residential Wheelie Bin Services & Collection Services) - Nov 2022 | \$ 18,405.30 |
| EFT24525 | 19/01/23 | Cloud Payment Group | December 2022 Debt Recovery | \$ 3,204.06 |
| EFT24526 | 19/01/23 | Container Refrigeration Pty Ltd | Fridge And Freezer Hire For Bluebush Village (3 Months) 22/12/2022 To 31/12/2022 | \$ 5,434.00 |
| EFT24527 | 19/01/23 | Coxdon Pty Ltd | Coolgardie Post Office Tenancy 5 - Fire Remediation As Per Tender 06/2022 (2 invoices) | \$ 193,035.70 |
| EFT24528 | 19/01/23 | Cyril Ayris | Book - C.Y. O'Connor A Brief Biography | \$ 72.25 |
| EFT24529 | 19/01/23 | E & Mj Rosher Pty Ltd | 1G541-97010 , Vee-Belt C1 Alt/Fan | \$ 983.92 |

Shire of Coolgardie
Payments by Delegated Authority
1st January to 31st January 2023
EFT's

| EFT | Date | Name | Description | Amount |
|----------|----------|---|--|--------------|
| EFT24530 | 19/01/23 | E Fire And Safety | E Fire & Safety Emergency Fire Equipment 6 Month Inspection | \$ 3,754.30 |
| EFT24531 | 19/01/23 | Eastern Metropolitan Regional Council | Emrc Consultancy Fees For Kambalda Remediation Action Plan. | \$ 2,598.75 |
| EFT24532 | 19/01/23 | Ess Kambalda Village | Catering -November Briefing Session 08.11.2022 | \$ 200.48 |
| EFT24533 | 19/01/23 | Eurofins Arl Pty Ltd | Asbestos Sampling | \$ 242.00 |
| EFT24534 | 19/01/23 | Evans Family Trust Coolgardie Tyre Service | Quote #26264 - 2 X Replacement Tyres, O-Rings & Labour (P382 - Cat 962M Loader) @ Coolgardie Refuse Site | \$ 7,969.50 |
| EFT24535 | 19/01/23 | Eyejack Pty Ltd | Augmented Reality Panels For Post Office Heritage Interpretation | \$ 4,400.00 |
| EFT24536 | 19/01/23 | Flex Fitness Equipment - Ruby Distributors Pty Ltd | Coolgardie Gym Equipment Replacement Weights, Dumbbells, Kettlebells Etc | \$ 6,349.00 |
| EFT24537 | 19/01/23 | Fortescue Metals Group Ltd | Rates Refund For Assessment A181068 Lot P15/06589 Prospecting Lease/Licence Coolgardie 6429 | \$ 111.72 |
| EFT24538 | 19/01/23 | Geoffrey Harcombe | Environmental Health Consultancy Service - Offsite Hours 17Th Dec 22 - 29Th Dec 22 | \$ 625.00 |
| EFT24539 | 19/01/23 | Ghd Pty Ltd | To Prepare A License Application For The Class II/III Landfill At The Coolgardie Waste Facility | \$ 608.85 |
| EFT24540 | 19/01/23 | Goldfields Electrical Contractors | Electrical Repairs To Warden Finnerty'S Residence | \$ 2,230.80 |
| EFT24541 | 19/01/23 | Goldfields Function Centre | Catering For The Shire Staff Christmas Sundowner | \$ 451.00 |
| EFT24542 | 19/01/23 | Goldfields Locksmiths - Tns Access & Security Solutions Pty Ltd | 5 X Mk-Mt Maintenance Master Key Kambalda | \$ 138.78 |
| EFT24543 | 19/01/23 | Goldfields Mining Supplies - Trustee For Foale Family Trust | A210080 , 8 Meters Of Water Suction Hose | \$ 427.72 |
| EFT24544 | 19/01/23 | Goldfields Truck Power - Major Motors Unit Trust | Zgglf701 , Oil Filter | \$ 794.49 |
| EFT24545 | 19/01/23 | Goldfields Womens Health Care Association Inc | Womens Counselling Service, Kambalda 2021/2022, Fortnightly Sessions -7 Sessions Travel Extra Workshops As Require Reporting | \$ 1,474.00 |
| EFT24546 | 19/01/23 | H+H Architects | Prepare The 'As Constructed' Documentation And To Liaise With The Independent Building Surveyor To Achieve Ccc | \$ 2,461.25 |
| EFT24547 | 19/01/23 | Heatley Industrial,Safety&Packaging - Heatley Sales Pty Ltd | PPE Uniform for Outside Staff | \$ 1,673.03 |
| EFT24548 | 19/01/23 | Herseys Safety Ptd Ltd | Heswa . Tie Down Strap | \$ 1,508.60 |
| EFT24549 | 19/01/23 | Integrated Ict - Market Creations Technology Pty Ltd | Managed Services Including Month Site Visit 2022-2023 | \$ 7,043.73 |
| EFT24550 | 19/01/23 | Jodie Cross | Reimbursement Claim For Kcrf Events Nov-Dec 2022 | \$ 71.00 |
| EFT24551 | 19/01/23 | Kalaire Pty Ltd | Replace Aircon At 4 Eucalyptus Kambalda | \$ 2,680.00 |
| EFT24552 | 19/01/23 | Kalgoorlie Weddings And Events | Hire Of Vensabar For Staff Christmas Party | \$ 1,500.00 |
| EFT24553 | 19/01/23 | Kambalda Hotel - Jsd Holdings (Wa) Pty Ltd | Seniors Staying Connected Aquatic Facility Event, Kambalda On Thursday 15Th December 2022. | \$ 264.00 |
| EFT24554 | 19/01/23 | Kambalda Tilt Tray & Transport | Kambalda Tilt & Tray - Removal Of One Abandoned Vehicle (Located At End Of Campaspe Court, Kambalda). Tow Vehicle To Kambalda Refuse Site. | \$ 120.00 |
| EFT24555 | 19/01/23 | Kathies Kiosk - Kathryn Lindup | Krushies -Free Icy Poles To The Public | \$ 200.00 |
| EFT24556 | 19/01/23 | Landgate | Mining Tenements Chargeable Schedule No. M2022/12 Dated 09/11/2022 To 13/12/2022 | \$ 178.50 |
| EFT24557 | 19/01/23 | Little Industries | Supply And Delivery Of 9,000 Tonne Of Base-Course Gravel To Gnarlbine Road (1 invoice) | \$ 65,855.46 |

Shire of Coolgardie
Payments by Delegated Authority
1st January to 31st January 2023
EFT's

| EFT | Date | Name | Description | Amount |
|----------|----------|--|--|---------------|
| EFT24558 | 19/01/23 | Logic Enterprises Pty Ltd T/A Logic Health (Boulder Medical) | Pre-Employment Medical And Instant Drug Screening For Peter Carey | \$ 539.00 |
| EFT24559 | 19/01/23 | M&R Party Hire - Morgan Lilly (Baker) | Decorations For Staff Christmas Party | \$ 430.00 |
| EFT24560 | 19/01/23 | Market Force | Advertising For Rft11/2022 Coolgardie Pilot Reprocessing Facility - West Australian 09.12.2022 | \$ 2,088.62 |
| EFT24561 | 19/01/23 | Milbridge - Francesca Lefante | Provisions For Town Planning Services July 2022 - June 2023 November 2022 | \$ 24,799.50 |
| EFT24562 | 19/01/23 | Mister Signs | Vehicle Signage | \$ 401.50 |
| EFT24563 | 19/01/23 | Mitre 10 Kalgoorlie - Cardajam Pty Ltd | Sprinkler Hunter Gear Srm04 - Lions Park | \$ 525.14 |
| EFT24564 | 19/01/23 | Mobile Pressure Cleaning Services - Nathan Earl | Pressure Cleaning Of Kambalda West Toilets, Harry Steinhauser Toilets And Kambalda East Exaloo | \$ 756.80 |
| EFT24565 | 19/01/23 | Moore Australia | Fees For Services Rendered In Relation To The Procurement Internal Audit | \$ 40,111.50 |
| EFT24566 | 19/01/23 | Moran Store - Boothey Family (Iga Coolgardie) | November 2022 Charges | \$ 771.71 |
| EFT24567 | 19/01/23 | Napa Kalgoorlie | Rm1002Trg , Seat Covers Grey Canvas | \$ 234.16 |
| EFT24568 | 19/01/23 | Office National Kalgoorlie | Cleaning Supplies | \$ 66.24 |
| EFT24569 | 19/01/23 | Precise Projects Wa Pty Ltd | Supply And Install Gates At The Kambalda Village | \$ 6,859.61 |
| EFT24570 | 19/01/23 | Public Transport Authority Of W | Trans Wa Dec 2022 | \$ 560.84 |
| EFT24571 | 19/01/23 | Rangecon Pty Ltd | Rft 02/2022 - Supply And Installation Of Workers Accommodation Village In Kambalda - Rent For The Period 23 Dec 2022 To 22 Jan 2023 (2 invoices) | \$ 385,194.54 |
| EFT24572 | 19/01/23 | Ravim Rbc | Provision Of Organisational Development, Performance Management, Policy Development, Process Improvement, Service Level Reviews, Workforce Strategy, Advocacy, Staff Monitoring And Training Services + Reimbursement For Travel Expenses Dec 2022 (1 invoice) | \$ 30,289.04 |
| EFT24573 | 19/01/23 | Ray White Kambalda | Rent for 42 Silver Gimlet Street From 27/01/2023 To 02/02/2023 | \$ 397.14 |
| EFT24574 | 19/01/23 | Riklan Emergency Management Services | Advanced Training For Licence To Operate A Forklift - Support Hub Client Tammy Bennett | \$ 305.50 |
| EFT24575 | 19/01/23 | Rockweld Australia Pipeline Specialist Pty Ltd | Hire 20 Ton Excavator & Operator At Coolgardie Refuse Site. | \$ 4,335.00 |
| EFT24576 | 19/01/23 | Rusted Strings - Marcus McGuire | Fee For Performing At Coolgardie Makers Market 11.12.2022 | \$ 100.00 |
| EFT24577 | 19/01/23 | Shire Of Coolgardie | Transwa Commission December 2022 | \$ 100.36 |
| EFT24578 | 19/01/23 | Siberia Mining Corporation Pty Ltd - Ora Banda Mining Ltd | Rates Refund For Assessment A17295 Lot E16/00487 Exploration Lease/Licence Coolgardie Wa 6429 | \$ 551.99 |
| EFT24579 | 19/01/23 | Steven Tweedie | December 2022 Governance Advice | \$ 1,386.00 |
| EFT24580 | 19/01/23 | Sykes Transport Wa - Matchbury Enterprises Pty Ltd | Freight Charges - Poolshop Onlie To Kambalda Swimming Pool 20/12/2022 | \$ 552.37 |
| EFT24581 | 19/01/23 | Synergy | Grouped Electricity Charges 08 Oct - 16 Dec 2022 | \$ 16,123.05 |
| EFT24582 | 19/01/23 | The Animal Hospital | 14/12/22 - Euthanise, Sedation & Burial | \$ 146.55 |
| EFT24583 | 19/01/23 | Tj Depiazzi & Sons - The Trustee For The Silverspring Trust | Supply & Deliver 400M3 Of Red Kimberly Mulch For Kambalda Village Accommodation. | \$ 9,737.20 |
| EFT24584 | 19/01/23 | Toll Transport Pty Ltd Toll Express | Freight Charges 15/12/2022 Winc | \$ 15.69 |
| EFT24585 | 19/01/23 | Total Asphalt & Total Traffic Management Pty Ltd | Supply Crs Emulsion Ex-Bin | \$ 875.60 |
| EFT24586 | 19/01/23 | Tquip | Top112-2344 , Vee Belt Blower | \$ 676.32 |

Shire of Coolgardie
Payments by Delegated Authority
1st January to 31st January 2023
EFT's

| EFT | Date | Name | Description | Amount |
|------------|-------------|--|--|-------------------------------|
| EFT24587 | 19/01/23 | Tyrepower Kalgoorlie - Peter Alan Sloane | Supply and Fit tyres to various vehicles (4 invoices) | \$ 5,257.00 |
| EFT24588 | 19/01/23 | Uniqco International Pty Ltd | January 2023 Managed Fleet Services | \$ 20,120.84 |
| EFT24589 | 19/01/23 | Water Infrastructure Science & Engineering | Coolgardie Wwtp Refurbishment Detailed Design & Tender Documentation (1 invoice) | \$ 38,171.83 |
| EFT24590 | 19/01/23 | Westrac Pty Ltd | 4000 Hour Service On Cat 924Kk Loader (Plant #P345 - Chassis #Cat0924Kksnz00268 - Rego #Cg6103) | \$ 6,438.71 |
| EFT24591 | 19/01/23 | Wirtgen Australia Pty Ltd | 2162619 , Lhs Door Glass . | \$ 922.04 |
| EFT24592 | 19/01/23 | Wml Consultants | Assessment Of Development Application For Civeo Camp Expansion | \$ 5,955.95 |
| EFT24593 | 19/01/23 | Woolworths Ltd | Christmas And Pingo Community Events | \$ 517.92 |
| EFT24594 | 19/01/23 | Wormald Fire Systems | Kcrf - Fire Alarm Monitoring 1 November - 1 December 2022 | \$ 390.64 |
| EFT24595 | 25/01/23 | Northern Rise Village Services Pty Ltd | Management Of Bluebush Village Accomodation For November 2022 (1 invoice) | \$ 130,307.35 |
| EFT24596 | 25/01/23 | Rangecon Pty Ltd | Rft 02/2022 - Supply And Installation Of Workers Accommodation Village In Kambalda; Prograss Claim 009 - December 2022 (1 invoice) | \$ 615,367.76 |
| | | | | <u>\$ 2,854,502.27</u> |

Shire of Coolgardie
Payments by Delegated Authority
1st January to 31st January 2023
Direct Debits

| Chq/EFT | Date | Name | Description | Amount |
|----------|------------|-----------|----------------------------------|--------------------|
| DD8180.1 | 10/01/2023 | Fleetcare | Payroll Deductions/Contributions | \$ 1,610.86 |
| DD8195.1 | 24/01/2023 | Fleetcare | Payroll Deductions/Contributions | \$ 1,610.86 |
| | | | | <u>\$ 3,221.72</u> |

Shire of Coolgardie
Payments by Delegated Authority
1st January to 31st January 2023
Credit Cards

| Reference | Date | Description | Value | Card |
|--------------------------------------|-----------|---|--------------------|------|
| | 05-Jan-23 | Tenderlink Com Melbourne | \$ 389.40 | 59 |
| | 05-Jan-23 | Bunnings 435000 Kalgoorlie | \$ 92.96 | 59 |
| | 06-Jan-23 | Bloomex Pty Ltd East Lidcombe | \$ 106.74 | 59 |
| | 09-Jan-23 | Virgin Austr7952183001197 Brisbane | \$ 374.00 | 59 |
| | 09-Jan-23 | Virgin Austr7954402592657 Brisbane | \$ 3.63 | 59 |
| | 09-Jan-23 | Paypal *Printednapk 4029357733 | \$ 152.35 | 59 |
| | 09-Jan-23 | Harvey Norman Av/lt Osborne Park | \$ 200.00 | 59 |
| | 16-Jan-23 | Qantas Airways Ltd (Ec Mascot | \$ 974.76 | 59 |
| | 16-Jan-23 | Qantas Airways Ltd (Ec Mascot | \$ 836.46 | 59 |
| | 16-Jan-23 | Asic Sydney | \$ 9.00 | 59 |
| | 20-Jan-23 | Dropbox*Yy1P4Kv4Hw2B D02Fd79 | \$ 19.25 | 59 |
| | 20-Jan-23 | Qantas Airways Ltd (Ec Mascot | \$ 707.77 | 59 |
| | 23-Jan-23 | Woolworths Online Bella Vista | \$ 691.20 | 59 |
| | 27-Jan-23 | Woolworths Online Bella Vista | -\$ 14.70 | 59 |
| | 27-Jan-23 | Woolworths/Kambalda S/C B Kambalda West | \$ 571.60 | 59 |
| | 27-Jan-23 | Mailchimp 678-9990141 | \$ 19.36 | 59 |
| | 27-Jan-23 | Breathalyser Sales Ascot | \$ 121.00 | 59 |
| | 09-Jan-23 | Puma Energy Mundarin Mundaring | \$ 142.89 | 855 |
| | 09-Jan-23 | Adobe Acropro Subs Sydney | \$ 546.85 | 855 |
| | 09-Jan-23 | Live Taxi Australia West Melbourn | \$ 24.57 | 855 |
| | 09-Jan-23 | Harvey Norman Av/lt Osborne Park | \$ 199.00 | 855 |
| | 10-Jan-23 | Ampol Coolgardie 55408F Coolgardie | \$ 107.32 | 855 |
| | 11-Jan-23 | Xero Au Inv-25844178 Hawthorn | \$ 59.00 | 855 |
| | 19-Jan-23 | Hi Bench Espresso West Perth | \$ 10.20 | 855 |
| | 27-Jan-23 | Virgin Austr7952183576597 Brisbane | \$ 1,120.01 | 855 |
| | 27-Jan-23 | Virgin Austr7954402959772 Brisbane | \$ 10.86 | 855 |
| | 27-Jan-23 | Fairfax Subscriptions Pymont | \$ 59.00 | 855 |
| | 30-Jan-23 | Town Of Victoria Park Victoria Park | \$ 3.18 | 855 |
| | 30-Jan-23 | CPP Regal Place Perth | \$ 8.08 | 855 |
| | 30-Jan-23 | City of Subiaco | \$ 2.50 | 855 |
| | | | \$ 7,548.24 | |
| 30/01/2023 AUTOREPAYMENT - THANK YOU | | | \$ 11,289.86 | 576 |

SHIRE OF COOLGARDIE
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 December 2022

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

TABLE OF CONTENTS

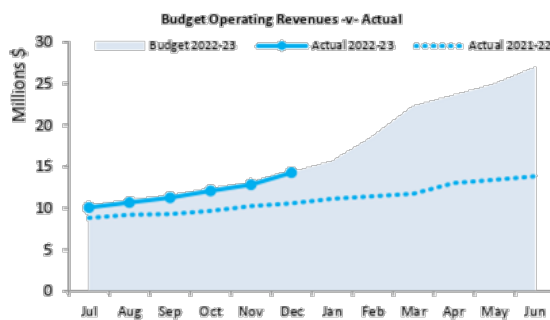
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|--|----|
| Statement of Financial Activity by Nature or Type | 5 |
| Basis of Preparation | 6 |
| Note 1 Statement of Financial Activity Information | 7 |
| Note 2 Cash and Financial Assets | 8 |
| Note 3 Receivables | 9 |
| Note 4 Other Current Assets | 10 |
| Note 5 Payables | 11 |
| Note 6 Disposal of Assets | 12 |
| Note 7 Capital Acquisitions | 13 |
| Note 8 Borrowings | 16 |
| Note 9 Lease Liabilities | 17 |
| Note 10 Reserve Accounts | 18 |
| Note 11 Other Current Liabilities | 19 |
| Note 12 Operating grants and contributions | 20 |
| Note 13 Non operating grants and contributions | 21 |
| Note 14 Budget Amendments | 22 |
| Note 15 Explanation of Material Variances | 23 |

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2022**

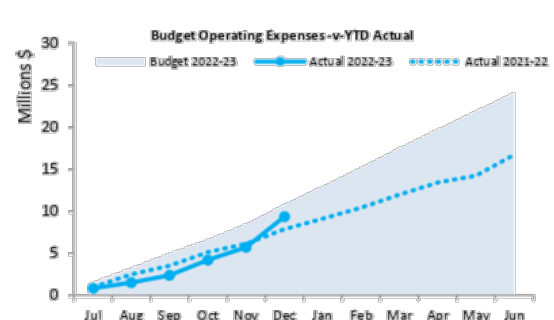
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

OPERATING REVENUE

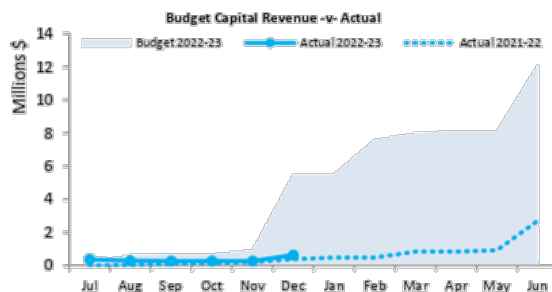


OPERATING EXPENSES

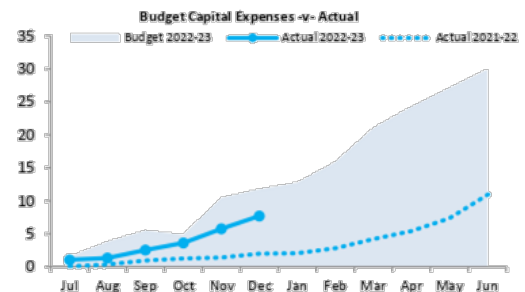


INVESTING ACTIVITIES

CAPITAL REVENUE

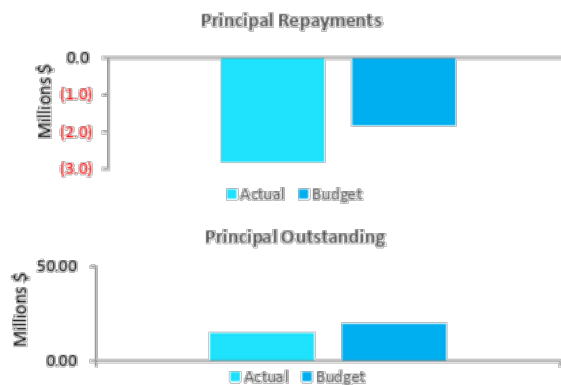


CAPITAL EXPENSES

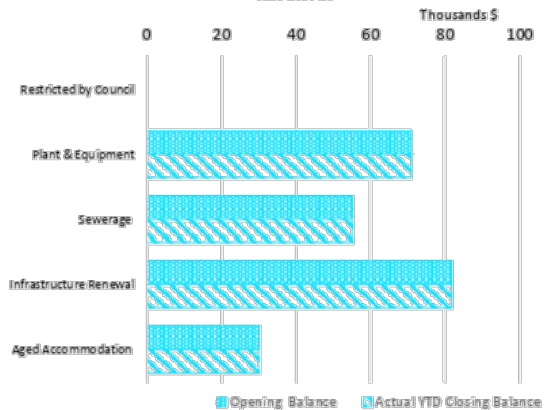


FINANCING ACTIVITIES

BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2022

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

| Funding surplus / (deficit) | | | | |
|--|----------------|----------------|----------------|-----------------|
| | Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | (\$0.89 M) | (\$0.89 M) | (\$1.26 M) | (\$0.36 M) |
| Closing | (\$0.60 M) | \$5.97 M | \$3.87 M | (\$2.11 M) |
| Refer to Statement of Financial Activity | | | | |

| Cash and cash equivalents | | |
|---|----------|------------|
| | \$4.49 M | % of total |
| Unrestricted Cash | \$4.13 M | 92.2% |
| Restricted Cash | \$0.35 M | 7.8% |
| Refer to Note 2 - Cash and Financial Assets | | |

| Payables | | |
|----------------------------|----------|---------------|
| | \$2.03 M | % Outstanding |
| Trade Payables | \$1.00 M | |
| 0 to 30 Days | | 1.3% |
| Over 30 Days | | 98.7% |
| Over 90 Days | | 0% |
| Refer to Note 5 - Payables | | |

| Receivables | | |
|-------------------------------|----------|---------------|
| | \$0.91 M | % Collected |
| Rates Receivable | \$1.83 M | 82.2% |
| Trade Receivable | \$0.91 M | % Outstanding |
| Over 30 Days | | 35.5% |
| Over 90 Days | | 25.1% |
| Refer to Note 3 - Receivables | | |

Key Operating Activities

| Amount attributable to operating activities | | | |
|--|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$8.73 M | \$6.22 M | \$5.19 M | (\$1.03 M) |
| Refer to Statement of Financial Activity | | | |

| Rates Revenue | | |
|--|----------|------------|
| YTD Actual | \$9.42 M | % Variance |
| YTD Budget | \$9.55 M | (1.3%) |
| Refer to Statement of Financial Activity | | |

| Operating Grants and Contributions | | |
|---|----------|------------|
| YTD Actual | \$0.88 M | % Variance |
| YTD Budget | \$1.29 M | (32.3%) |
| Refer to Note 12 - Operating Grants and Contributions | | |

| Fees and Charges | | |
|--|----------|------------|
| YTD Actual | \$1.44 M | % Variance |
| YTD Budget | \$3.15 M | (54.4%) |
| Refer to Statement of Financial Activity | | |

Key Investing Activities

| Amount attributable to investing activities | | | |
|--|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$20.13 M) | (\$6.34 M) | (\$7.07 M) | (\$0.74 M) |
| Refer to Statement of Financial Activity | | | |

| Proceeds on sale | | |
|--------------------------------------|----------|----------|
| YTD Actual | \$0.00 M | % |
| Amended Budget | \$0.04 M | (100.0%) |
| Refer to Note 6 - Disposal of Assets | | |

| Asset Acquisition | | |
|--|-----------|---------|
| YTD Actual | \$7.71 M | % Spent |
| Amended Budget | \$32.29 M | (76.1%) |
| Refer to Note 7 - Capital Acquisitions | | |

| Capital Grants | | |
|--|-----------|------------|
| YTD Actual | \$0.64 M | % Received |
| Amended Budget | \$12.12 M | (94.7%) |
| Refer to Note 7 - Capital Acquisitions | | |

Key Financing Activities

| Amount attributable to financing activities | | | |
|--|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$11.69 M | \$6.98 M | \$7.00 M | \$0.02 M |
| Refer to Statement of Financial Activity | | | |

| Borrowings | |
|------------------------------|-----------|
| Principal repayments | \$2.81 M |
| Interest expense | \$0.02 M |
| Principal due | \$14.76 M |
| Refer to Note 8 - Borrowings | |

| Reserves | |
|----------------------------------|----------|
| Reserves balance | \$0.24 M |
| Interest earned | \$0.00 M |
| Refer to Note 10 - Cash Reserves | |

| Lease Liability | |
|-------------------------------------|----------|
| Principal repayments | \$0.04 M |
| Interest expense | \$0.00 M |
| Principal due | \$1.41 M |
| Refer to Note 9 - Lease Liabilities | |

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

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 31 DECEMBER 2022****NATURE OR TYPE DESCRIPTION****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.

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 31 DECEMBER 2022

BY NATURE OR TYPE

| | Ref | Amended Budget | YTD Budget | YTD Actual | Variance \$ | Variance % | Var |
|---|------|---------------------|---------------------|--------------------|--------------------|-----------------|-----|
| | Note | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| Opening funding surplus / (deficit) | 1(c) | \$ (892,973) | \$ (892,973) | \$ (1,257,027) | \$ (364,054) | 40.77% | |
| Revenue from operating activities | | | | | | | |
| Rates | | 9,771,017 | 9,546,017 | 9,423,863 | (122,154) | (1.28%) | |
| Operating grants, subsidies and contributions | 12 | 3,803,016 | 1,293,581 | 875,595 | (417,986) | (32.31%) | ▼ |
| Fees and charges | | 11,911,698 | 3,152,613 | 1,437,118 | (1,715,495) | (54.42%) | ▼ |
| Interest earnings | | 52,375 | 24,824 | 23,066 | (1,758) | (7.08%) | |
| Other revenue | | 1,992,654 | 247,058 | 515,825 | 268,767 | 108.79% | ▲ |
| Profit on disposal of assets | 6 | 12,800 | 12,800 | 0 | (12,800) | (100.00%) | ▼ |
| | | 27,543,560 | 14,276,893 | 12,275,467 | (2,001,426) | (14.02%) | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (6,180,177) | (3,059,826) | (2,764,269) | 295,557 | 9.66% | |
| Materials and contracts | | (8,503,291) | (3,421,798) | (2,702,352) | 719,446 | 21.03% | ▲ |
| Utility charges | | (932,370) | (462,935) | (299,573) | 163,362 | 35.29% | ▲ |
| Depreciation on non-current assets | | (4,980,534) | (2,490,267) | (2,291,888) | 198,379 | 7.97% | |
| Interest expenses | | (463,662) | (209,367) | (214,695) | (5,328) | (2.54%) | |
| Insurance expenses | | (369,920) | (368,920) | (408,848) | (39,928) | (10.82%) | ▼ |
| Other expenditure | | (2,349,904) | (520,326) | (692,055) | (171,729) | (33.00%) | ▼ |
| | | (23,779,858) | (10,533,439) | (9,373,680) | 1,159,759 | (11.01%) | |
| Non-cash amounts excluded from operating activities | 1(a) | 4,967,734 | 2,477,467 | 2,291,888 | (185,579) | (7.49%) | |
| Amount attributable to operating activities | | 8,731,436 | 6,220,921 | 5,193,675 | (1,027,246) | (16.51%) | |
| Investing activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 13 | 12,121,044 | 5,501,044 | 636,400 | (4,864,644) | (88.43%) | ▼ |
| Proceeds from disposal of assets | 6 | 35,800 | 0 | 0 | 0 | 0.00% | |
| Payments for property, plant and equipment and infrastructure | 7 | (32,287,369) | (11,837,184) | (7,707,748) | 4,129,436 | 34.89% | ▲ |
| Amount attributable to investing activities | | (20,130,525) | (6,336,140) | (7,071,348) | (735,208) | 11.60% | |
| Financing Activities | | | | | | | |
| Proceeds from new debentures | 8 | 13,700,000 | 9,850,000 | 9,850,000 | 0 | 0.00% | |
| Proceeds from self supporting loans | 4 | 0 | 0 | 1,500 | 1,500 | 0.00% | |
| Transfer from reserves | 10 | 120,000 | 0 | 0 | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | 9 | (262,374) | (37,500) | (37,212) | 288 | 0.77% | |
| Repayment of debentures | 8 | (1,824,174) | (2,830,000) | (2,813,546) | 16,454 | 0.58% | |
| Transfer to reserves | 10 | (40,626) | 0 | 0 | 0 | 0.00% | |
| Amount attributable to financing activities | | 11,692,826 | 6,982,500 | 7,000,742 | 18,242 | 0.26% | |
| Closing funding surplus / (deficit) | 1(c) | (599,236) | 5,974,308 | 3,866,042 | (2,108,266) | 35.29% | ▼ |

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2022**

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 POLICES

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors 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 15 February 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

(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) |
|--|-------|------------------|------------------|-----------------|
| Non-cash items excluded from operating activities | | \$ | \$ | \$ |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 6 | (12,800) | (12,800) | |
| Add: Depreciation on assets | | 4,980,534 | 2,490,267 | 2,291,88 |
| Total non-cash items excluded from operating activities | | 4,967,734 | 2,477,467 | 2,291,88 |

(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 31 December 2022 |
|--|----|--|-----------------------------------|----------------------------------|
| Adjustments to net current assets | | | | |
| Less: Reserves - restricted cash | 10 | (237,873) | (237,873) | (237,87 |
| Add: Accrued Interest on Borrowings | | 0 | 23,740 | |
| Add: Borrowings | 8 | 1,553,605 | 1,349,605 | 1,059,79 |
| Add: Provisions employee related provisions | 11 | 358,021 | 357,353 | 357,35 |
| Add: Lease liabilities | 9 | 262,374 | 263,357 | 226,14 |
| Total adjustments to net current assets | | 1,936,127 | 1,756,182 | 1,406,92 |

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

Current assets

| | | | | |
|---------------------------|---|-----------|-----------|----------|
| Cash and cash equivalents | 2 | 1,182,330 | 1,904,874 | 4,485,08 |
| Rates receivables | 3 | 1,187,654 | 1,187,654 | 1,834,53 |
| Receivables | 3 | 512,330 | 795,498 | 910,67 |
| Other current assets | 4 | 249,490 | 11,033 | 9,53 |

Less: Current liabilities

| | | | | |
|----------------------|----|-------------|-------------|-----------|
| Payables | 5 | (3,095,406) | (4,150,455) | (2,029,55 |
| Borrowings | 8 | (1,553,605) | (1,349,605) | (1,036,05 |
| Contract liabilities | 11 | (691,498) | (791,498) | (1,131,60 |
| Lease liabilities | 9 | (262,374) | (263,357) | (226,14 |
| Provisions | 11 | (358,021) | (357,353) | (357,35 |

Less: Total adjustments to net current assets

| | | | | |
|--|------|-----------|-----------|----------|
| | 1(b) | 1,936,127 | 1,756,182 | 1,406,92 |
|--|------|-----------|-----------|----------|

| | | | | |
|--|--|------------------|--------------------|-----------------|
| Closing funding surplus / (deficit) | | (892,973) | (1,257,027) | 3,866,04 |
|--|--|------------------|--------------------|-----------------|

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES
NOTE
CASH AND FINANCIAL ASSETS

| Description | Classification | Unrestricted | Restricted | Total Cash | Trust | Institution | Interest Rate | Maturity Date |
|---------------------------|---------------------------|------------------|----------------|------------------|----------|-------------|---------------|---------------|
| | | \$ | \$ | \$ | \$ | | | |
| MUNICIPAL CASH AT BANK | Cash and cash equivalents | 4,031,807 | 0 | 4,031,807 | | ANZ | 0.01% | N/A |
| CASH ON HAND | Cash and cash equivalents | 1,212 | 0 | 1,212 | | ANZ | 0.00% | N/A |
| NAB TERM DEPOSIT | Cash and cash equivalents | 8 | 0 | 8 | | NAB | 0.01% | N/A |
| CBA TERM DEPOSIT | Cash and cash equivalents | 100,000 | 352,056 | 452,056 | | CBA | 1.50% | On Call |
| Total | | 4,133,027 | 352,056 | 4,485,083 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 4,133,027 | 352,056 | 4,485,083 | 0 | | | |
| | | 4,133,027 | 352,056 | 4,485,083 | 0 | | | |

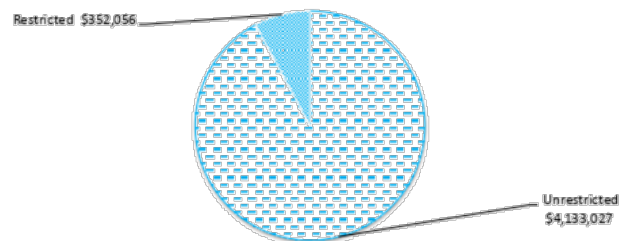
KEY INFORMATION

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.

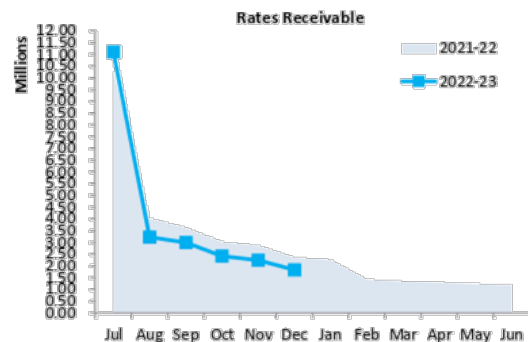
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES
NOTE 1
RECEIVABLE

| Rates receivable | 30 Jun 2022 | 31 Dec 2022 |
|--|------------------|------------------|
| | \$ | \$ |
| Opening arrears previous years | 1,231,250 | 1,142,011 |
| Levied this year | 8,424,662 | 9,423,863 |
| Less - collections to date | (8,468,258) | (8,685,693) |
| Gross rates collectable | 1,187,654 | 1,880,181 |
| Allowance for impairment of rates receivable | (45,643) | (45,643) |
| Net rates collectable | 1,142,011 | 1,834,538 |
| % Collected | 87.7% | 82.2% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (1,090) | 630,643 | 80,584 | 20,225 | 244,428 | 974,790 |
| Percentage | (0.1%) | 64.7% | 8.3% | 2.1% | 25.1% | |
| Balance per trial balance | | | | | | |
| Sundry receivable | | | | | | 974,790 |
| GST receivable | | | | | | 242,590 |
| Allowance for impairment of receivables from contracts with customers | | | | | | (40,690) |
| Emergency Services Levy | | | | | | (273,520) |
| Pensioner Rebates | | | | | | 7,500 |
| Total receivables general outstanding | | | | | | 910,670 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

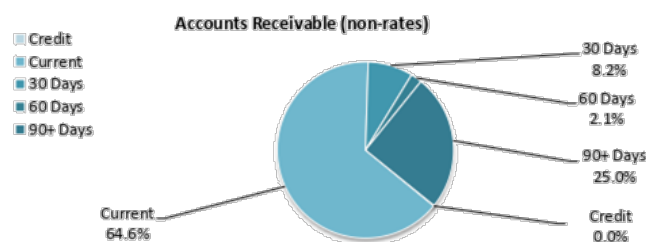
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 31 DECEMBER 2022

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

| | Opening Balance 1 July 2022 | Asset Increase | Asset Reduction | Closing Balance 31 December 2022 |
|--|-----------------------------------|-------------------|--------------------|--|
| Other current assets | \$ | \$ | \$ | \$ |
| Other financial assets at amortised cost | | | | |
| Financial assets at amortised cost - self supporting loans | 0 | 0 | (1,500) | (1,500) |
| Inventory | | | | |
| Museum Memorabilia & Giftware | 11,033 | 0 | 0 | 11,033 |
| Total other current assets | 11,033 | 0 | (1,500) | 9,533 |
| Amounts shown above include GST (where applicable) | | | | |

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 31 DECEMBER 2022

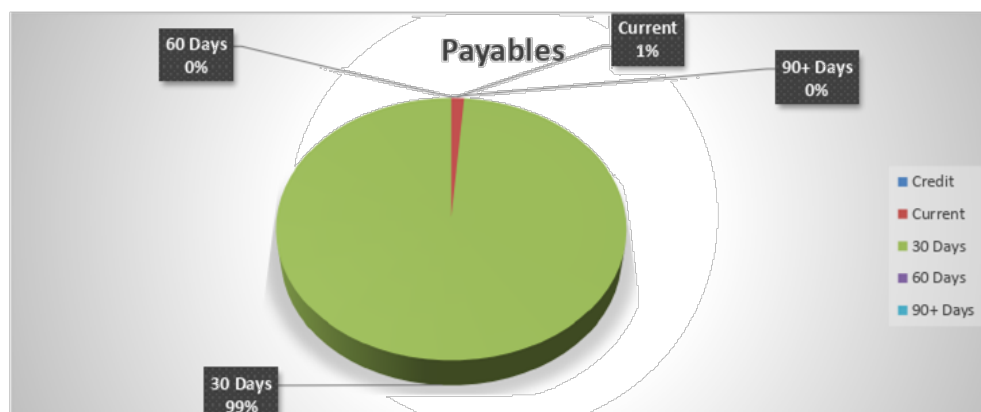
OPERATING ACTIVITIES
NOTE 5
PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 13,123 | 987,040 | 0 | 0 | 1,000,163 |
| Percentage | 0% | 1.3% | 98.7% | 0% | 0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | 997,236 |
| Accrued salaries and wages | | | | | | (30,960) |
| ATO liabilities | | | | | | 785,024 |
| Receipts in advance | | | | | | 119,888 |
| Prepaid Rates | | | | | | 158,365 |
| Total payables general outstanding | | | | | | 2,029,553 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

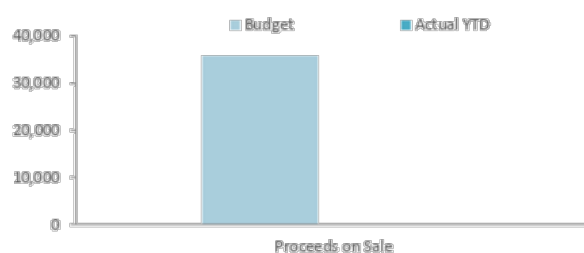
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised 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 31 DECEMBER 2022**

**OPERATING ACTIVITIES
NOTE
DISPOSAL OF ASSET**

| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|------------|----------------------------|----------------|---------------|---------------|----------|----------------|----------|----------|--------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Plant and equipment | | | | | | | | |
| | Transport | | | | | | | | |
| | Holden Captiva | 0 | 12,800 | 12,800 | 0 | 0 | 0 | 0 | |
| | Volkswagen Amarok | 23,000 | 23,000 | 0 | 0 | 0 | 0 | 0 | |
| | | 23,000 | 35,800 | 12,800 | 0 | 0 | 0 | 0 | |



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

| Capital acquisitions | Amended Budget | YTD Budget | YTD Actual | Forecast 30 June Closing | YTD Actual Variance |
|--|-------------------|-------------------|------------------|-----------------------------|------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Buildings | 11,910,185 | 8,490,000 | 5,333,885 | 8,754,070 | (3,156,115) |
| Furniture and equipment | 110,000 | 95,000 | 73,932 | 88,932 | (21,068) |
| Plant and equipment | 1,195,000 | 1,195,000 | 0 | 0 | (1,195,000) |
| Infrastructure - roads | 4,857,184 | 1,227,184 | 1,606,848 | 5,236,848 | 379,664 |
| Infrastructure - footpaths | 100,000 | 0 | 0 | 100,000 | 0 |
| Infrastructure - drainage | 100,000 | 0 | 351 | 100,351 | 351 |
| Infrastructure - parks & ovals | 350,000 | 100,000 | 8,040 | 258,040 | (91,960) |
| Infrastructure - sewerage | 1,600,000 | 0 | 13,460 | 1,613,460 | 13,460 |
| Infrastructure - other | 12,065,000 | 730,000 | 671,232 | 12,006,232 | (58,768) |
| Payments for Capital Acquisitions | 32,287,369 | 11,837,184 | 7,707,748 | 28,157,933 | (4,129,436) |
| Capital Acquisitions Funded By: | | | | | |
| | \$ | \$ | \$ | | \$ |
| Capital grants and contributions | 12,121,044 | 5,501,044 | 636,400 | 7,256,400 | (4,864,644) |
| Borrowings | 13,700,000 | 9,850,000 | 9,850,000 | 13,700,000 | 0 |
| Other (disposals & C/Fwd) | 35,800 | 0 | 0 | 35,800 | 0 |
| Cash backed reserves | | | | | |
| Sewerage | (40,000) | 0 | 0 | (40,000) | 0 |
| Contribution - operations | 6,550,525 | (3,513,860) | (2,778,652) | 7,285,733 | 735,208 |
| Capital funding total | 32,287,369 | 11,837,184 | 7,707,748 | 28,157,933 | (4,129,436) |

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.

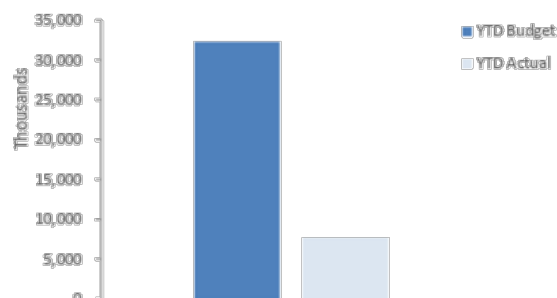
Initial recognition and measurement for assets held at cost

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

| | | Amended | | | Variance | |
|-----------------------|-----------------------------|--|------------|------------|--------------|-------------|
| Account Description | | Budget | YTD Budget | YTD Actual | (Under)/Over | |
| | | \$ | \$ | \$ | \$ | |
| Land & Buildings | | | | | | |
| | C09005 | Renewal 11 Wildflower Court | 25,000 | 25,000 | 0 | (25,000) |
| | C09007 | Renewal Kambalda Pool Flat | 40,000 | 40,000 | 0 | (40,000) |
| | C13097 | Housing & Workers Accommodation | 7,935,185 | 7,300,000 | 4,951,231 | (2,348,769) |
| | C13103 | 5 Dundas Street, Kambalda - Capital Improvements | 0 | 0 | 215 | 21 |
| | C11153 | Ccrf - Kitchen | 25,000 | 25,000 | 0 | (25,000) |
| | C13091 | Coolgardie Recreation Centre - Stadium Entrance Shelters | 25,000 | 0 | 0 | |
| | C13015 | Lifestyle Blocks - Horse Blocks | 60,000 | 0 | 0 | |
| | C13039 | Coolgardie Cultural & Community Hub | 320,000 | 320,000 | 250,232 | (69,768) |
| | C13051 | Industrial Subdivision | 20,000 | 0 | 6,750 | 6,750 |
| | C13113 | Kurrawang Administration Office | 210,000 | 210,000 | 0 | (210,000) |
| | C13117 | Coolgardie Cultural Hub - Fit Out | 150,000 | 150,000 | 34,090 | (115,910) |
| | C13120 | Lot 2435 On Deposited Plan 107089 (Gnarlbine Road) | 0 | 0 | 72,883 | 72,883 |
| | C13121 | Kamablada Workers Accommodation - Additional Units | 500,000 | 100,000 | 1,050 | (98,950) |
| | C13122 | 11 Goodenia Court - Construction Of 3 Units | 1,080,000 | 0 | 0 | |
| | C13126 | Kambalda Workers Accommodation - 100 Person Camp | 0 | 0 | 0 | |
| | INS349 | Coolgardie Storm Damage - Stage 3 | 320,000 | 320,000 | 17,434 | (302,566) |
| | INS357 | Coolgardie Post Office - Fire Damage | 1,200,000 | 0 | 0 | |
| | Total Land & Buildings | 11,910,185 | 8,490,000 | 5,333,885 | (3,156,115) | |
| Furniture & Equipment | | | | | | |
| | C04003 | It Upgrades And Replacements | 30,000 | 15,000 | 41,532 | 26,532 |
| | C13115 | Risk, Performance Management, Compliance & Esg Module | 80,000 | 80,000 | 32,400 | (47,600) |
| | Total Furniture & Equipment | 110,000 | 95,000 | 73,932 | (21,068) | |
| Plant & Equipment | | | | | | |
| | C12013 | Works Utility | 55,000 | 55,000 | 0 | (55,000) |
| | C12026 | Works Supervisor Vehicle | 55,000 | 55,000 | 0 | (55,000) |
| | C13104 | Holden Captiva | 44,000 | 44,000 | 0 | (44,000) |
| | C13106 | Trailer | 15,000 | 15,000 | 0 | (15,000) |
| | C13116 | Metro Counters X 3 | 26,000 | 26,000 | 0 | (26,000) |
| | C13098 | Tyre Shredder | 1,000,000 | 1,000,000 | 0 | (1,000,000) |
| | Total Plant & Equipment | 1,195,000 | 1,195,000 | 0 | (1,195,000) | |
| Roads | | | | | | |
| | R052 | Jaurdi Hills Road | 80,000 | 0 | 26,429 | 26,429 |
| | R153 | Bayley Street | 1,800,000 | 0 | 5,250 | 5,250 |
| | R155M | Kingswood And Cavehill Road | 50,000 | 0 | 40,930 | 40,930 |
| | R155 | Cave Hill Road | 0 | 0 | 15 | 1 |
| | R156 | Carins Road Construct | 900,000 | 900,000 | 1,223,326 | 323,326 |
| | RRG052 | Regional Road Group - Jaurdi Hills Road | 0 | 0 | (2,746) | (2,746) |
| | RRG002 | Regional Road Group - Coolgardie North Road | 0 | 0 | 11,665 | 11,665 |
| | RTR002 | Rtr - Coolgardie North Road | 81,796 | 81,796 | 14,102 | (67,694) |
| | RTR005 | Rtr - Victoria Rock Road | 81,796 | 81,796 | 0 | (81,796) |
| | RTR052 | Roads To Recovery - Jaurdi Hills Road | 81,796 | 81,796 | 0 | (81,796) |
| | RTR155 | Cave Hill Road | 81,796 | 81,796 | 194 | (81,602) |
| | MF002A | Mining Funded - Coolgardie North / Sands Rd Intersection | 400,000 | 0 | 0 | |
| | MF038 | Mining Funded - Gnarlbine Road | 200,000 | 0 | 270,763 | 270,763 |
| | MF156 | Mining Funded - Carins Road | 400,000 | 0 | 0 | |
| | MF53 | Ladyloch Road Intersection | 400,000 | 0 | 16,920 | 16,920 |
| | R018 | Sharp Road (Kurrawang) | 300,000 | 0 | 0 | |
| | Total Roads | 4,857,184 | 1,227,184 | 1,606,848 | 379,666 | |
| Footpaths | | | | | | |
| | RF002 | Footpath Renewal - Coolgardie | 50,000 | 0 | 0 | |
| | RF003 | Footpath Renewal - Kambalda | 50,000 | 0 | 0 | |
| | Total Footpaths | 100,000 | 0 | 0 | | |
| Drainage | | | | | | |
| | RD001 | Drainage Construction - Renewal | 100,000 | 0 | 0 | |
| | RD500 | Coolgardie Community Hub Drainage Renewal | 0 | 0 | 351 | 351 |
| | Total Drainage | 100,000 | 0 | 351 | 351 | |

| | | Amended | | | Variance |
|---|---|-------------------|-------------------|------------------|--------------------|
| Account Description | | Budget | YTD Budget | YTD Actual | (Under)/Over |
| | | \$ | \$ | \$ | \$ |
| Sewerage | | | | | |
|  | C10007 Coolgardie Sewerage - Water Re-Use System | 1,600,000 | 0 | 13,460 | 13,460 |
|  | Total Sewerage | 1,600,000 | 0 | 13,460 | 13,460 |
| Parks & Ovals | | | | | |
|  | C13081 Kambalda East Nature Playground | 0 | 0 | 18 | 18 |
|  | C13082 Standpipe | 100,000 | 100,000 | 8,022 | (91,978) |
|  | C13123 Lions Park Upgrade - Soft Fall & 0-6 Year Old Play Space | 220,000 | 0 | 0 | 0 |
|  | C13124 Coolgardie Rsl - Installation Of Synthetic Turf | 30,000 | 0 | 0 | 0 |
|  | Total Parks & Ovals | 350,000 | 100,000 | 8,040 | (91,960) |
| Other Infrastructure | | | | | |
| | C13109 Shed At Kambalda Refuse Site | 0 | 0 | 0 | 0 |
|  | C13110 Ups Solar Powered System | 0 | 0 | 44,765 | 44,765 |
|  | C12901 Kambalda Airport Development | 315,000 | 315,000 | 35,064 | (279,936) |
|  | C13108 Kambalda Aerodrome Runway Upgrade | 6,550,000 | 0 | 0 | 0 |
|  | C13111 Kambalda Aerodrome - Fencing | 100,000 | 100,000 | 92,931 | (7,069) |
|  | C13112 Kambalda Aerodrome - Concrete Pathways | 40,000 | 40,000 | 53,670 | 13,670 |
|  | C13028 Coolgardie Transit Park | 0 | 0 | 87,450 | 87,450 |
|  | C13089 Coolgardie Truck Bay - Toilet | 90,000 | 0 | 0 | 0 |
|  | C13107 Ev Charging Station | 100,000 | 0 | 0 | 0 |
|  | C13118 Coolgardie Truck Bay - Walk Bridge & Hand Rails | 20,000 | 0 | 19,600 | 19,600 |
|  | RS004 Kambalda Refuse Site | 50,000 | 0 | 15,750 | 15,750 |
|  | RS005 Coolgardie Refuse Site | 275,000 | 275,000 | 322,002 | 47,002 |
|  | RS006 Coolgardie Waste Facility - Relocate Office & Shed | 75,000 | 0 | 0 | 0 |
|  | RS008 Waste Sorting Facility | 4,000,000 | 0 | 0 | 0 |
|  | C13119 Widgiemooltha Dam | 400,000 | 0 | 0 | 0 |
|  | C13125 Kambalda West Community Garden | 50,000 | 0 | 0 | 0 |
|  | Total Other Infrastructure | 12,065,000 | 730,000 | 671,232 | (58,768) |
|  | Total Capital Expenditure | 32,287,369 | 11,837,184 | 7,707,748 | (4,129,436) |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

Repayments - borrowings

| Information on borrowings | | | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|-------------------------------------|------------|------------------|------------------|-------------------|----------------------|--------------------|-----------------------|-------------------|---------------------|------------------|
| Particulars | Loan No. | 1 July 2022 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Housing | | | | | | | | | | |
| Kambalda Workers Accommodation | 000CFBM8GK | 2,000,000 | 5,000,000 | 5,500,000 | 0 | (351,000) | 7,000,000 | 7,149,000 | (3,615) | (160,937) |
| Kambalda Workers Accom - Additional | 000CFBM8GK | 0 | 500,000 | 500,000 | 0 | 0 | 500,000 | 500,000 | 0 | 0 |
| Goodenia Court Units | 000CFBM8GK | 0 | 1,000,000 | 1,000,000 | 0 | 0 | 1,000,000 | 1,000,000 | 0 | 0 |
| Community amenities | | | | | | | | | | |
| Coolgardie Class 3 Waste Facility | 0+00F9PQZI | 3,416,000 | 0 | 0 | (295,000) | (708,000) | 3,121,000 | 2,708,000 | (3,651) | (94,008) |
| Tyre Shredder | TBA | 0 | 0 | 1,000,000 | 0 | (119,000) | 0 | 881,000 | 0 | (19,437) |
| Sewerage Facility | TBA | 0 | 0 | 1,600,000 | 0 | 0 | 0 | 1,600,000 | 0 | 0 |
| Recreation and culture | | | | | | | | | | |
| Coolgardie Aquatic Facilities | 112 | 87,929 | 0 | 0 | (87,929) | (32,709) | 0 | 55,220 | (381) | (1,915) |
| Kambalda Aquatic Facilities | 114 | 1,376,128 | 0 | 0 | (1,376,128) | (255,275) | 0 | 1,120,853 | (4,924) | (46,617) |
| Kambalda Aquatic Facilities | 116 | 487,532 | 0 | 0 | (487,532) | (87,745) | 0 | 399,787 | (1,740) | (16,023) |
| CBA - WATC Refinanced Loans | | 0 | 2,350,000 | 0 | (123,769) | 0 | 2,226,231 | 0 | 0 | 0 |
| Transport | | | | | | | | | | |
| Kambalda Aerodrome Refurbishment | 0Q03FE7C26 | 0 | 1,000,000 | 1,000,000 | (85,000) | (204,000) | 915,000 | 796,000 | (2,048) | (28,102) |
| Kambalda Aerodrome Upgrade | TBA | 0 | 0 | 3,100,000 | 0 | 0 | 0 | 3,100,000 | 0 | 0 |
| Economic services | | | | | | | | | | |
| Coolgardie Post Office | 113 | 358,188 | 0 | 0 | (358,188) | (66,445) | 0 | 291,743 | (1,230) | (12,134) |
| Total | | 7,725,777 | 9,850,000 | 13,700,000 | (2,813,546) | (1,824,174) | 14,762,231 | 19,601,603 | (17,589) | (379,173) |
| Current borrowings | | 1,824,174 | | | | | 1,036,059 | | | |
| Non-current borrowings | | 5,901,603 | | | | | 13,726,172 | | | |
| | | 7,725,777 | | | | | 14,762,231 | | | |

All debenture repayments were financed by general purpose revenue.

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

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

FINANCING ACTIVITIES

NOTE 9

LEASE LIABILITIES

Movement in carrying amounts

| Information on leases | | 1 July 2022 | New Leases | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|-------------------------------------|-------------|------------------|------------|----------|----------------------|------------------|-----------------------|------------------|---------------------|-----------------|
| Particulars | Lease No. | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Recreation and culture | | | | | | | | | | |
| Kambalda Gym Equipment | 1234-001 | 128,934 | 0 | 0 | (1,854) | (24,873) | 127,080 | 104,061 | (701) | (7,877) |
| Transport | | | | | | | | | | |
| P351 Hino 700 Series | 6320171 | 132,915 | 0 | 0 | (11,711) | (23,597) | 121,204 | 109,318 | (312) | (3,068) |
| P355 Hino 500 Series | 6344997 | 114,540 | 0 | 0 | (7,801) | (15,723) | 106,739 | 98,817 | (269) | (2,697) |
| P358 Hino 500 Series | 6374551 | 106,552 | 0 | 0 | (9,211) | (18,254) | 97,341 | 88,298 | (250) | (2,467) |
| P382 Caterpillar 962M Wheel Loaders | 01052022-YG | 361,545 | 0 | 0 | 0 | (65,599) | 361,545 | 295,946 | 0 | (22,077) |
| P383 Caterpillar 826K Compactor | 01052022-YG | 593,694 | 0 | 0 | 0 | (107,693) | 593,694 | 486,001 | 0 | (36,254) |
| Other property and services | | | | | | | | | | |
| BENQ Whiteboards | 2073290 | 6,635 | 0 | 0 | (6,635) | (6,635) | 0 | 0 | (16) | (49) |
| Total | | 1,444,815 | 0 | 0 | (37,212) | (262,374) | 1,407,603 | 1,182,441 | (1,548) | (74,489) |
| Current lease liabilities | | 263,357 | | | | | 226,145 | | | |
| Non-current lease liabilities | | 1,179,390 | | | | | 1,179,390 | | | |
| | | 1,442,747 | | | | | 1,405,535 | | | |

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES

NOTE 1

RESERVE ACCOUNT

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 |
|------------------------------|--------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|----------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by Council | | | | | | | | | |
| Plant & Equipment | 70,950 | 174 | 0 | 0 | 0 | 0 | 0 | 71,124 | 70,950 |
| Sewerage | 55,103 | 146 | 0 | 40,000 | 0 | (40,000) | 0 | 55,249 | 55,103 |
| Infrastructure Renewal | 81,815 | 227 | 0 | 0 | 0 | (80,000) | 0 | 2,042 | 81,815 |
| Aged Accommodation | 30,005 | 79 | 0 | 0 | 0 | 0 | 0 | 30,084 | 30,005 |
| | 237,873 | 626 | 0 | 40,000 | 0 | (120,000) | 0 | 158,499 | 237,873 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

| | Note | Opening Balance 1 July 2022 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 31 December 2022 |
|--|------|-----------------------------------|--|-----------------------|------------------------|--|
| Other current liabilities | | \$ | | \$ | \$ | \$ |
| Other liabilities | | | | | | |
| - Capital grant/contribution liabilities | | 791,498 | 0 | 340,102 | 0 | 1,131,600 |
| Total other liabilities | | 791,498 | 0 | 340,102 | 0 | 1,131,600 |
| Employee Related Provisions | | | | | | |
| Annual leave | | 244,509 | 0 | 0 | 0 | 244,509 |
| Long service leave | | 112,844 | 0 | 0 | 0 | 112,844 |
| Total Employee Related Provisions | | 357,353 | 0 | 0 | 0 | 357,353 |
| Total other current assets | | 1,148,851 | 0 | 340,102 | 0 | 1,488,953 |

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 1

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTION

| Provider | Unspent operating grant, subsidies and contributions liability | | | | | Operating grants, subsidies and contributions revenue | | |
|---|--|-----------------------|-----------------------|----------------|-------------------|---|------------------|---------------|
| | Liability | Increase in Liability | Decrease in Liability | Liability | Current Liability | Amended Budget | YTD | YTD |
| | 1 July 2022 | | (As revenue) | 31 Dec 2022 | 31 Dec 2022 | Revenue | Budget | Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating grants and subsidies | | | | | | | | |
| General purpose funding | | | | | | | | |
| Financial Assistance Grant - General Purpos | 0 | 0 | 0 | 0 | 0 | 390,331 | 57,666 | 99,49 |
| Law, order, public safety | | | | | | | | |
| DFES Operating | 0 | 0 | 0 | 0 | 0 | 14,730 | 9,365 | 5,43 |
| Health | | | | | | | | |
| WA Health - Suicide Prevention | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 | 100,000 | |
| Education and welfare | | | | | | | | |
| Kambalda CRC | 3,000 | 0 | (3,000) | 0 | 0 | 110,919 | 55,460 | 60,41 |
| Kambalda - Centrelink Access Point | 0 | 0 | 0 | 0 | 0 | 8,640 | 8,640 | 4,32 |
| Coolgadia CRC | 3,000 | 0 | (3,000) | 0 | 0 | 0 | 0 | |
| Coolgadia CRC | 0 | 0 | 0 | 0 | 0 | 106,333 | 53,166 | 58,04 |
| Recreation and culture | | | | | | | | |
| Good Things Foundation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,00 |
| Transport | | | | | | | | |
| Main Roads - Direct Grant | 0 | 0 | 0 | 0 | 0 | 137,000 | 137,000 | 145,83 |
| Financial Assistance Grant - General Purpos | 0 | 0 | 0 | 0 | 0 | 323,741 | 29,371 | 65,76 |
| Economic services | | | | | | | | |
| Cashless Card Scheme | 0 | 0 | 0 | 0 | 0 | 130,000 | 130,000 | |
| CDC Support Hub | 291,496 | 0 | (32,692) | 258,804 | 0 | 431,818 | 215,909 | 141,39 |
| | 397,496 | 0 | (38,692) | 358,804 | 0 | 1,753,512 | 796,577 | 582,70 |
| Operating contributions | | | | | | | | |
| Governance | | | | | | | | |
| Donations | 0 | 0 | 0 | 0 | 0 | 2,000 | 1,000 | |
| Records Facility finalisation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,05) |
| General purpose funding | | | | | | | | |
| Northern Star Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36,52 |
| Health | | | | | | | | |
| Goldfields - Counselling Services | 25,000 | 0 | 0 | 25,000 | 0 | 0 | 0 | 12,50 |
| Education and welfare | | | | | | | | |
| Goldfields - Meals on Wheels | 75,000 | 0 | 0 | 75,000 | 0 | 50,000 | 25,000 | 42,04 |
| Transport | | | | | | | | |
| Mining Funded Road Projects | 0 | 0 | 0 | 0 | 0 | 1,400,000 | 0 | |
| Haulage Campaign | 196,004 | 0 | (125,469) | 70,535 | 0 | 596,004 | 471,004 | 185,57 |
| Economic services | | | | | | | | |
| Donations | 0 | 0 | 0 | 0 | 0 | 1,500 | 0 | 2,25 |
| Other property and services | | | | | | | | |
| Employee Subsidies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,00 |
| | 296,004 | 0 | (125,469) | 170,535 | 0 | 2,049,504 | 497,004 | 292,89 |
| TOTALS | 693,500 | 0 | (164,161) | 529,339 | 0 | 3,803,016 | 1,293,581 | 875,59 |

SHIRE OF COOLGARDIE |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 13
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Capital grant/contribution liabilities | | | | | Non operating grants, subsidies and contributions revenue | | |
|--|--|--------------------------|--|--------------------------|-------------------------------------|---|---------------|--------------------------|
| | Liability 1 July 2022 | Increase in Liability | Decrease in Liability (As revenue) | Liability 31 Dec 2022 | Current Liability 31 Dec 2022 | Amended Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Non-operating grants and subsidies | | | | | | | | |
| Community amenities | | | | | | | | |
| Waste Sorting Facility | 0 | 0 | 0 | 0 | 0 | 4,000,000 | 0 | 0 |
| Transport | | | | | | | | |
| Bayley Street Upgrade (State) | 0 | 0 | 0 | 0 | 0 | 883,000 | 0 | 0 |
| Bayley Street Upgrade (Commonwealth) | 0 | 0 | 0 | 0 | 0 | 917,000 | 0 | 0 |
| Department of Infrastructure & Communities - 2021/22 Stage 1 | 0 | 0 | 0 | 0 | 0 | 36,400 | 36,400 | 36,400 |
| Department of Infrastructure & Communities - 2021/22 Stage 2 | 0 | 0 | 0 | 0 | 0 | 33,215 | 33,215 | 0 |
| Department of Infrastructure & Communities - 2021/22 Stage 3 | 0 | 0 | 0 | 0 | 0 | 182,000 | 546,001 | 0 |
| Department of Infrastructure & Communities - 2022/23 Stage 3 | 0 | 0 | 0 | 0 | 0 | 364,001 | 0 | 0 |
| Kurrawang - Sharpe Road | 0 | 0 | 0 | 0 | 0 | 300,000 | 0 | 0 |
| Regional Road Group | 0 | 0 | 0 | 0 | 0 | 600,000 | 480,000 | 600,000 |
| Roads to Recovery | 0 | 0 | 0 | 0 | 0 | 327,184 | 327,184 | 0 |
| Kambalda Aerodrome Upgrade | 0 | 0 | 0 | 0 | 0 | 3,715,000 | 3,715,000 | 0 |
| Economic services | | | | | | | | |
| Post Office - Lotterywest | 0 | 0 | 0 | 0 | 0 | 52,976 | 52,976 | 0 |
| Post Office - RED | 0 | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 0 |
| Post Office - Heritage Council | 0 | 0 | 0 | 0 | 0 | 11,259 | 11,259 | 0 |
| Post Office - Building Better Regions | 0 | 0 | 0 | 0 | 0 | 289,009 | 289,009 | 0 |
| Widgiemooltha Dam | 0 | 0 | 0 | 0 | 0 | 400,000 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 12,121,044 | 5,501,044 | 636,400 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 1
BUDGET AMENDMENT

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 | Amended Budget Running Balance |
|--------------------------|--|--------------------|--------------------|------------------------|----------------------------------|-------------------------------|-----------------------------------|
| | | | | \$ | \$ | \$ | \$ |
| Budget adoption | | | | | | | (599,23) |
| Opening Surplus(Deficit) | | | | | | | |
| 093100 | Workers Accommodation Camp Rental | #285/2022 | Operating Revenue | | 335,185 | | (264,05) |
| 093100 | Workers Accommodation Camp Rental | #285/2022 | Operating Revenue | | 300,000 | | 35,94 |
| 093220 | Leasing Costs | #287/2022 | Operating Expenses | | 300,000 | | 335,94 |
| C13097 | Housing & Workers Accommodation | #285/2022 | Capital Expenses | | | (635,185) | (299,23) |
| C13121 | Kamablada Workers Accommodation - Additional Units | #268/2022 | Capital Expenses | | | (500,000) | (799,23) |
| C13122 | 11 Goodenia Court - Construction Of 3 Units | #267/2022 | Capital Expenses | | | (1,080,000) | (1,879,23) |
| C13123 | Lions Park Upgrade - Soft Fall & 0-6 Year Old Play Space | #287/2022 | Capital Expenses | | | (220,000) | (2,099,23) |
| C13124 | Coolgardie Rsl - Installation Of Synthetic Turf | #287/2022 | Capital Expenses | | | (30,000) | (2,129,23) |
| C13125 | Kambalda West Community Garden | #287/2022 | Capital Expenses | | | (50,000) | (2,179,23) |
| 090979 | Loan Proceeds - Workers Accommodation Additional Units | #268/2022 | Capital Revenue | | 500,000 | | (1,679,23) |
| 090980 | Loan Proceeds - Goodenia Court | #267/2022 | Capital Revenue | | 1,000,000 | | (679,23) |
| 750000 | Transfer from Reserve - Goodenia Court | #267/2022 | Capital Revenue | | 80,000 | | (599,23) |
| | | | | 0 | 2,515,185 | (2,515,185) | (599,23) |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**NOTE 1
EXPLANATION OF MATERIAL VARIANCE**

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 | Var. \$ | Var. % | Explanation of variances | |
|--|-------------|-----------|--------------------------|--|
| | \$ | % | | |
| Opening funding surplus / (deficit) | (364,054) | 40.77% | Permanent | Finalisation of 21/22 financial statements |
| Revenue from operating activities | | | | |
| Rates | (122,154) | (1.28%) | Timing | GRV rating for mining camps |
| Operating grants, subsidies and contributions | (417,986) | (32.31%) | Timing | Haulage funds & Cashless Card |
| Fees and charges | (1,715,495) | (54.42%) | Timing | Class III Facility & Kambalda Aerodrome landing fees |
| Interest earnings | (1,758) | (7.08%) | Timing | Not Material |
| Other revenue | 268,767 | 108.79% | Timing | WATC Loan Refinancing & Proceeds from Lehman Brothers |
| Profit on disposal of assets | (12,800) | (100.00%) | Timing | No assets disposals to date |
| Expenditure from operating activities | | | | |
| Employee costs | 295,557 | 9.66% | Timing | Provision for additional staffing still to be implemented |
| Materials and contracts | 719,446 | 21.03% | Timing | Aerodrome Maintenance, Health MOU, Sewerage & Waste Management operating costs, Recreation centre maintenance and demolition costs for Nickletown house. |
| Utility charges | 163,362 | 35.29% | Timing | Kambalda Workers Accommodation Facility |
| Depreciation on non-current assets | 198,379 | 7.97% | Timing | Depreciation review currently in progress |
| Interest expenses | (5,328) | (2.54%) | Timing | Not Material |
| Insurance expenses | (39,928) | (10.82%) | Permanent | 21/22 Workers Compensation adjustment |
| Other expenditure | (171,729) | (33.00%) | Timing | DFES ESL payment to be reclassified in January 2023 |
| Loss on disposal of assets | 0 | 0.00% | | No assets disposals to date |
| Non-cash amounts excluded from operating activities | (185,579) | (7.49%) | Timing | Depreciation review currently in progress |
| Investing activities | | | | |
| Proceeds from non-operating grants, subsidies and contributions | (4,864,644) | (88.43%) | Timing | Grant funding for capital projects 100% funded |
| Proceeds from disposal of assets | 0 | 0.00% | | Nil |
| Proceeds from financial assets at amortised cost - self supporting loans | 0 | 0.00% | | Nil |
| Payments for financial assets at amortised cost - self supporting loans | 0 | 0.00% | | Nil |
| Payments for property, plant and equipment and infrastructure | 4,129,436 | 34.89% | Timing | Capital projects budgeted on the basis of 100% funded |
| Non-cash amounts excluded from investing activities | 0 | 0.00% | | Nil |
| Financing activities | | | | |
| Proceeds from new debentures | 0 | 0.00% | | Nil |
| Transfer from reserves | 0 | 0.00% | | Nil |
| Payments for principal portion of lease liabilities | 288 | 0.77% | | Not Material |
| Repayment of debentures | 16,454 | 0.58% | | Not Material |
| Transfer to reserves | 0 | 0.00% | | Nil |
| Closing funding surplus / (deficit) | (2,108,266) | 35.29% | Timing | As per the explanations above |

Shire of Coolgardie**Management Report for the period ended 31 December 2022****PENDING / OUTSTANDING ITEMS**

| Topic | Matter Raised | Date Identified | Explanation | Action Required | Priority | Status | Comment | Projected Completion |
|-------------------------|--|-----------------|------------------------------------|--|----------|--------|--|----------------------|
| Payroll Reconciliations | Payroll Suspense account is unreconciled | November 2022 | Payroll suspense is out of balance | Payroll suspense account needs to be reconciled. | HIGH | Open | Payroll suspense reconciliations now being completed. One on one training scheduled with IT Vision in March 2023. Training will allow staff to more easily understand the back end processes within Definitiv. | March 2023 |

ITEMS CLOSED / COMPLETED

| Topic | Matter Raised | Date Identified | Explanation | Action Required | Priority | Status | Comment | Projected Completion |
|-------------------------------|--------------------------|-----------------|--|--|----------|------------------|--|----------------------|
| Assets | Capitalisation | June 2019 | FM Reg 17A(5) requires the capitalisation of assets under \$5,000 | All assets under \$5,000 now require to be capitalised | HIGH | Closed / Ongoing | Transactions required to be completed for 18/19 Annual Financial Statements. | Oct 2019 |
| Balance Sheet Reconciliations | Various | May 2019 | Not all balance sheet accounts are being regularly reconciled | All balance sheet accounts to be reconciled monthly | MEDIUM | Closed / Ongoing | Balance sheet reconciliations completed every month as part of the normal month end process. | Oct 2019 |
| Asset Reconciliations | Disposals & Acquisitions | August 2019 | Disposals and Acquisitions not processed in Synergy | Process asset transactions in Synergy & reconcile back to GL | MEDIUM | Closed / Ongoing | Assets purchased and disposed during the month have not been processed in Synergy. | Oct 2019 |
| Financial Management Review | Various | May 2019 | The recently completed FMR highlighted some areas that will require to be addressed. | Implement an Action Plan for addressing the matters raised in the FMR. | HIGH | Closed / Ongoing | Implemented as part of the month end checklist | Dec 2019 |
| Trust | Funds held in trust | June 2019 | Position paper released by OAG | Remove any items not required to be held in trust | HIGH | Closed / Ongoing | Funds transferred to Municipal Bank | May 2020 |
| Bank Reconciliations | Reconciliation | April 2019 | During the compilation of previous Monthly financial Statements, it was noted that the Municipal bank account did not reconcile. | All bank accounts are to be reconciled at the end of each month with a nil balance | HIGH | Closed / Ongoing | Needs to be monitored closely | May 2020 |

| Topic | Matter Raised | Date Identified | Explanation | Action Required | Priority | Status | Comment | Projected Completion |
|---------------------|--|-----------------|---|--|----------|------------------|---|----------------------|
| GRS Facility | Transactions held in Trust | August 2019 | All transactions are being maintained as part of the trust module. Refer to recent paper released from OAG on the treatment for accounting for trust funds | Separate accounting module to be maintained for GRS facility transactions | HIGH | Closed / Ongoing | All transactions have been inputted into MYOB and reconciliations completed. All invoicing and payments are processed in MYOB. | July 2020 |
| Debtors | Negative Balances | August 2019 | There are still some negative debtors' balances | Investigate the existing negative balances | MEDIUM | Closed / Ongoing | Debtor balances are now much cleaner with only several long outstanding items to be finalised. Balances will be closely monitored to ensure negative balances are minimised. | June 2020 |
| Purchase Orders | Raising purchase order before expenditure is committed | June | During the interim audit sample testing of 10 payment transactions noted an instance where a purchase order was not raised and another instance where a purchase order was raised after the date of the corresponding supplier invoice. | All authorised officers should be reminded of the need to ensure purchase orders are raised prior to the authorising of works/services or ordering of goods. | HIGH | Closed / Ongoing | All staff with delegated authority are aware that purchase orders need to be raised prior to obtaining the good or service. This is an area that has been identified by management previously and is continually being reviewed to ensure compliance with the Shire's Procurement Policy. | July 2020 |
| Revenue Recognition | Revenue not recognised in accordance with new accounting standards | June 2020 | AASB 15 Revenue from contracts with customers and AASB 1058 income of not-for-profit entities came into effect for the Shire on 1 July 2019 superseding previous accounting standards. | A detailed revenue recognition assessment of all revenue streams | MEDIUM | Closed / Ongoing | Revenue recognised correctly as at 30 June 2020 in the Annual Financial Report. Revenue recognition for the 2020/21 financial year has also been accounted more in accordance with the accounting standards. | September 2020 |

| Topic | Matter Raised | Date Identified | Explanation | Action Required | Priority | Status | Comment | Projected Completion |
|-----------------------------------|--|-----------------|---|---|----------|------------------|---|----------------------|
| Annual Financial Statements | Changes to the Local Government Financial Management Regulations | November 2020 | The Local Government (Financial Management) Amendment Regulations 2020 were published in the Government Gazette on 6 November 2020. | Changes to the new regulations need to be included in the 2019/20 Annual Financial Report. | HIGH | Closed / Ongoing | New Financial Management Regulation changes resulted in prior year adjustments required to be implemented in the Annual Financial Report. | Dec 2020 |
| Payroll Reconciliations | Payroll Suspense account is unreconciled | June 2020 | Payroll journals are being processed manually and the payroll suspense is out of balance | Firstly, the payroll suspense account needs to be reconciled. Secondly, payroll transactions need to be automatically allocated by the payroll software. | HIGH | Closed / Ongoing | In June 2020 the Shire moved to a new payroll program called Definitiv. Since transferring to this program payroll journals have been processed manually and the payroll suspense has been out of balance as a result. Staff are working with IT Vision to rectify the issue. | April 2021 |
| Asset Useful Lives & Depreciation | Review of current asset useful lives and depreciation rates | March 2020 | The OAG paper released on the 2018-19 Audit Results raised the issue of the need to review current asset useful lives and depreciation rates as per AASB 116. | Management required to undertake an annual review of current asset useful lives and depreciation rates. | HIGH | Closed / Ongoing | Staff will undertake a thorough review of the Shire's current asset useful lives and depreciation rates for all asset classes prior to 30 June 2021. The review will be documented, with any suggested changes will be implemented in the 2020/21 financial year. | July 2021 |
| Balance Sheet Reconciliations | Reconciliations | June 2021 | Noted that not all balance sheet accounts have been reconciled for the period ending 30 June 2021. | All balance sheet accounts to be reconciled monthly. | HIGH | Closed / Ongoing | A template has been established to assist with the balance sheet reconciliations. This template should be completed each month and reviewed by a second person as part of the month end processes. | September 2021 |

| Topic | Matter Raised | Date Identified | Explanation | Action Required | Priority | Status | Comment | Projected Completion |
|-------------------------------|--|-----------------|---|--|----------|------------------|--|----------------------|
| Payroll Reconciliations | Payroll Suspense account is unreconciled | June 2021 | Payroll journals are being processed manually and the payroll suspense is out of balance. | Firstly, the payroll suspense account needs to be reconciled. Secondly, payroll transactions should be automatically allocated by the payroll software. | HIGH | Closed / Ongoing | IT Vision currently working with staff correct the awards & allowances correctly in Definitiv. Additional training is also required to ensure staff have a better understanding of the module. | January 2022 |
| Balance Sheet Reconciliations | Various | April 2022 | Not all balance sheet accounts are being regularly reconciled | All balance sheet accounts to be reconciled monthly | MEDIUM | Closed / Ongoing | Balance sheet reconciliations completed every month as part of the normal month end process. | June 2022 |
| Bank Reconciliations | Reconciliation | June 2021 | During the compilation of the Monthly financial Statements, it was noted that not all transactions in the Municipal bank account had been reconciled. | All bank accounts are to be reconciled at the end of each month with a nil balance. | HIGH | Closed / Ongoing | Staff working with IT Vision to transfer data over from the from manual bank reconciliations to the Altus bank reconciliation module. Transition has been constantly delayed as result of locking in IT Vision to assist with data migration. All reconciliations completed for the 21/22 financial year. Reconciliations now being completed for the current financial year. | October 2022 |

| Topic | Matter Raised | Date Identified | Explanation | Action Required | Priority | Status | Comment | Projected Completion |
|-------------------------|--|-----------------|--|---|----------|------------------|--|----------------------|
| Payroll Reconciliations | Payroll Suspense account is unreconciled | June 2021 | Payroll suspense is out of balance as a result of unprocessed super payments in bank reconciliation. | Payroll suspense account needs to be reconciled. | HIGH | Closed / Ongoing | <p>Payroll suspense account is linked with transactions being processed in bank reconciliations and will be reconciled in conjunction with completion of bank reconciliations.</p> <p>Additional error within Definitiv causing delays in reconciling payroll suspense account after each pay run.</p> <p>IT Vision currently working towards a solution with payroll officer.</p> <p>Superannuation matter resolved and payroll suspense reconciliations now being completed.</p> | November 2022 |
| Bank Reconciliations | Reconciliation | November 2022 | Noted that not all transactions in the Municipal bank account had been reconciled. | All bank accounts are to be reconciled at the end of each month with a nil balance. | HIGH | Closed / Ongoing | Reconciliations now being completed for the current financial year. | January 2023 |

SHIRE OF COOLGARDIE
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 January 2023

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

TABLE OF CONTENTS

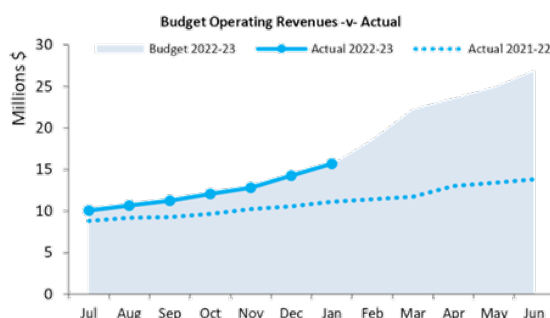
| | |
|--|----|
| Statement of Financial Activity by Nature or Type | 5 |
| Basis of Preparation | 6 |
| Note 1 Statement of Financial Activity Information | 7 |
| Note 2 Cash and Financial Assets | 8 |
| Note 3 Receivables | 9 |
| Note 4 Other Current Assets | 10 |
| Note 5 Payables | 11 |
| Note 6 Disposal of Assets | 12 |
| Note 7 Capital Acquisitions | 13 |
| Note 8 Borrowings | 16 |
| Note 9 Lease Liabilities | 17 |
| Note 10 Reserve Accounts | 18 |
| Note 11 Other Current Liabilities | 19 |
| Note 12 Operating grants and contributions | 20 |
| Note 13 Non operating grants and contributions | 21 |
| Note 14 Budget Amendments | 22 |
| Note 15 Explanation of Material Variances | 23 |

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

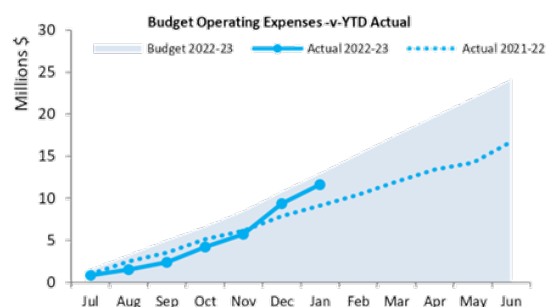
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

OPERATING REVENUE

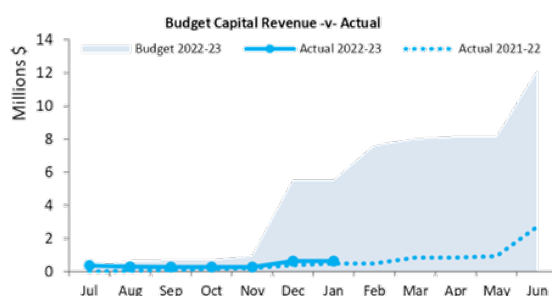


OPERATING EXPENSES

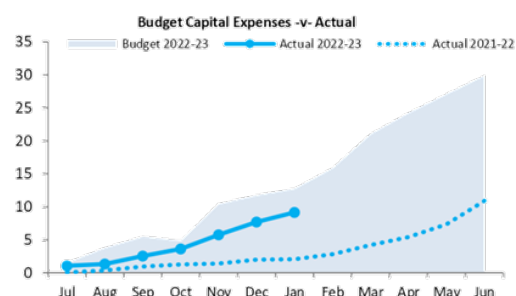


INVESTING ACTIVITIES

CAPITAL REVENUE

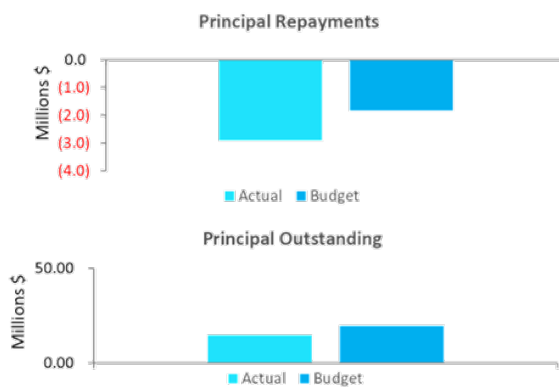


CAPITAL EXPENSES

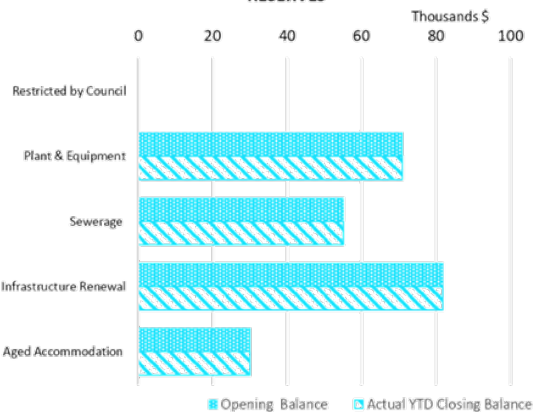


FINANCING ACTIVITIES

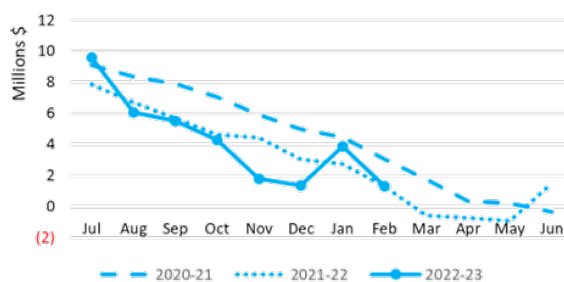
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

| Funding surplus / (deficit) | | | | |
|-----------------------------|----------------|----------------|----------------|-----------------|
| | Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | (\$0.89 M) | (\$0.89 M) | (\$1.26 M) | (\$0.36 M) |
| Closing | (\$0.60 M) | \$3.74 M | \$1.31 M | (\$2.43 M) |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|---------------------------|----------|------------|
| | \$1.97 M | % of total |
| Unrestricted Cash | \$1.62 M | 82.2% |
| Restricted Cash | \$0.35 M | 17.8% |

Refer to Note 2 - Cash and Financial Assets

| Payables | | |
|----------------|----------|---------------|
| | \$2.44 M | % Outstanding |
| Trade Payables | \$1.46 M | |
| 0 to 30 Days | | 45.4% |
| Over 30 Days | | 54.6% |
| Over 90 Days | | 1.3% |

Refer to Note 5 - Payables

| Receivables | | |
|------------------|----------|---------------|
| | \$1.33 M | % Collected |
| Rates Receivable | \$1.68 M | 83.6% |
| Trade Receivable | \$1.33 M | % Outstanding |
| Over 30 Days | | 33.0% |
| Over 90 Days | | 15.6% |

Refer to Note 3 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|---|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$8.73 M | \$5.96 M | \$4.26 M | (\$1.70 M) |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|---------------|----------|------------|
| YTD Actual | \$9.42 M | % Variance |
| YTD Budget | \$9.55 M | (1.3%) |

Refer to Statement of Financial Activity

| Operating Grants and Contributions | | |
|------------------------------------|----------|------------|
| YTD Actual | \$0.94 M | % Variance |
| YTD Budget | \$1.37 M | (31.4%) |

Refer to Note 12 - Operating Grants and Contributions

| Fees and Charges | | |
|------------------|----------|------------|
| YTD Actual | \$2.29 M | % Variance |
| YTD Budget | \$4.48 M | (48.9%) |

Refer to Statement of Financial Activity

Key Investing Activities

| Amount attributable to investing activities | | | |
|---|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$20.13 M) | (\$8.16 M) | (\$8.52 M) | (\$0.36 M) |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|------------------|----------|----------|
| YTD Actual | \$0.00 M | % |
| Amended Budget | \$0.04 M | (100.0%) |

Refer to Note 6 - Disposal of Assets

| Asset Acquisition | | |
|-------------------|-----------|---------|
| YTD Actual | \$9.16 M | % Spent |
| Amended Budget | \$32.29 M | (71.6%) |

Refer to Note 7 - Capital Acquisitions

| Capital Grants | | |
|----------------|-----------|------------|
| YTD Actual | \$0.64 M | % Received |
| Amended Budget | \$12.12 M | (94.7%) |

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

| Amount attributable to financing activities | | | |
|---|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$11.69 M | \$6.84 M | \$6.83 M | (\$0.00 M) |

Refer to Statement of Financial Activity

| Borrowings | |
|----------------------|-----------|
| Principal repayments | \$2.91 M |
| Interest expense | \$0.02 M |
| Principal due | \$14.67 M |

Refer to Note 8 - Borrowings

| Reserves | |
|------------------|----------|
| Reserves balance | \$0.24 M |
| Interest earned | \$0.00 M |

Refer to Note 10 - Cash Reserves

| Lease Liability | |
|----------------------|----------|
| Principal repayments | \$0.12 M |
| Interest expense | \$0.00 M |
| Principal due | \$1.61 M |

Refer to Note 9 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 31 JANUARY 2023****NATURE OR TYPE DESCRIPTION****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.

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 31 JANUARY 2023

BY NATURE OR TYPE

| | Ref | Amended Budget | YTD Budget | YTD Actual | Variance \$ | Variance % | Var |
|---|------|---------------------|---------------------|---------------------|--------------------|-----------------|-----|
| | Note | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| Opening funding surplus / (deficit) | 1(c) | \$ (892,973) | \$ (892,973) | \$ (1,257,027) | \$ (364,054) | 40.77% | |
| Revenue from operating activities | | | | | | | |
| Rates | | 9,771,017 | 9,546,017 | 9,423,244 | (122,773) | (1.29%) | |
| Operating grants, subsidies and contributions | 12 | 3,803,016 | 1,372,687 | 942,318 | (430,369) | (31.35%) | ▼ |
| Fees and charges | | 11,911,698 | 4,479,463 | 2,290,219 | (2,189,244) | (48.87%) | ▼ |
| Interest earnings | | 52,375 | 29,716 | 24,710 | (5,006) | (16.85%) | |
| Other revenue | | 1,992,654 | 275,489 | 537,641 | 262,152 | 95.16% | ▲ |
| Profit on disposal of assets | 6 | 12,800 | 12,800 | 0 | (12,800) | (100.00%) | ▼ |
| | | 27,543,560 | 15,716,172 | 13,218,132 | (2,498,040) | (15.89%) | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (6,180,177) | (3,595,316) | (3,194,956) | 400,360 | 11.14% | ▲ |
| Materials and contracts | | (8,503,291) | (4,253,678) | (3,810,552) | 443,126 | 10.42% | ▲ |
| Utility charges | | (932,370) | (512,587) | (332,821) | 179,766 | 35.07% | ▲ |
| Depreciation on non-current assets | | (4,980,534) | (2,905,312) | (2,678,020) | 227,292 | 7.82% | |
| Interest expenses | | (463,662) | (249,980) | (273,552) | (23,572) | (9.43%) | |
| Insurance expenses | | (369,920) | (368,920) | (408,848) | (39,928) | (10.82%) | ▼ |
| Other expenditure | | (2,349,904) | (763,982) | (940,016) | (176,034) | (23.04%) | ▼ |
| | | (23,779,858) | (12,649,775) | (11,638,765) | 1,011,010 | (7.99%) | |
| Non-cash amounts excluded from operating activities | 1(a) | 4,967,734 | 2,892,512 | 2,678,020 | (214,492) | (7.42%) | |
| Amount attributable to operating activities | | 8,731,436 | 5,958,909 | 4,257,387 | (1,701,522) | (28.55%) | |
| Investing activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 13 | 12,121,044 | 5,501,044 | 636,400 | (4,864,644) | (88.43%) | ▼ |
| Proceeds from disposal of assets | 6 | 35,800 | 0 | 0 | 0 | 0.00% | |
| Payments for property, plant and equipment and infrastructure | 7 | (32,287,369) | (13,662,369) | (9,157,926) | 4,504,443 | 32.97% | ▲ |
| Amount attributable to investing activities | | (20,130,525) | (8,161,325) | (8,521,526) | (360,201) | 4.41% | |
| Financing Activities | | | | | | | |
| Proceeds from new debentures | 8 | 13,700,000 | 9,850,000 | 9,850,000 | 0 | 0.00% | |
| Proceeds from self supporting loans | 4 | 0 | 0 | 3,000 | 3,000 | 0.00% | |
| Transfer from reserves | 10 | 120,000 | 0 | 0 | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | 9 | (262,374) | (115,000) | (115,050) | (50) | (0.04%) | |
| Repayment of debentures | 8 | (1,824,174) | (2,900,000) | (2,905,748) | (5,748) | (0.20%) | |
| Transfer to reserves | 10 | (40,626) | 0 | 0 | 0 | 0.00% | |
| Amount attributable to financing activities | | 11,692,826 | 6,835,000 | 6,832,202 | (2,798) | (0.04%) | |
| Closing funding surplus / (deficit) | 1(c) | (599,236) | 3,739,611 | 1,311,036 | (2,428,575) | 64.94% | ▼ |

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023**

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 16 February 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

(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) |
|--|-------|------------------|------------------|-----------------|
| Non-cash items excluded from operating activities | | \$ | \$ | \$ |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 6 | (12,800) | (12,800) | |
| Add: Depreciation on assets | | 4,980,534 | 2,905,312 | 2,678,02 |
| Total non-cash items excluded from operating activities | | 4,967,734 | 2,892,512 | 2,678,02 |

(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 31 January 2023 |
|--|----|-------------------------------------|--------------------------------|------------------------------|
| Adjustments to net current assets | | | | |
| Less: Reserves - restricted cash | 10 | (237,873) | (237,873) | (237,87 |
| Add: Accrued Interest on Borrowings | | 0 | 23,740 | |
| Add: Borrowings | 8 | 1,553,605 | 1,349,605 | 967,59 |
| Add: Provisions employee related provisions | 11 | 358,021 | 357,353 | 357,35 |
| Add: Lease liabilities | 9 | 262,374 | 263,357 | 210,56 |
| Total adjustments to net current assets | | 1,936,127 | 1,756,182 | 1,300,63 |

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

Current assets

| | | | | |
|---------------------------|---|-----------|-----------|----------|
| Cash and cash equivalents | 2 | 1,182,330 | 1,904,874 | 1,972,60 |
| Rates receivables | 3 | 1,187,654 | 1,187,654 | 1,683,33 |
| Receivables | 3 | 512,330 | 795,498 | 1,329,74 |
| Other current assets | 4 | 249,490 | 11,033 | 8,03 |

Less: Current liabilities

| | | | | |
|----------------------|----|-------------|-------------|-----------|
| Payables | 5 | (3,095,406) | (4,150,455) | (2,438,16 |
| Borrowings | 8 | (1,553,605) | (1,349,605) | (943,85 |
| Contract liabilities | 11 | (691,498) | (791,498) | (1,033,38 |
| Lease liabilities | 9 | (262,374) | (263,357) | (210,56 |
| Provisions | 11 | (358,021) | (357,353) | (357,35 |

Less: Total adjustments to net current assets

| | | | | |
|--|------|-----------|-----------|----------|
| | 1(b) | 1,936,127 | 1,756,182 | 1,300,63 |
|--|------|-----------|-----------|----------|

| | | | | |
|--|--|------------------|--------------------|-----------------|
| Closing funding surplus / (deficit) | | (892,973) | (1,257,027) | 1,311,03 |
|--|--|------------------|--------------------|-----------------|

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

OPERATING ACTIVITIES
NOTE
CASH AND FINANCIAL ASSETS

| Description | Classification | Unrestricted | Restricted | Total Cash | Trust | Institution | Interest Rate | Maturity Date |
|---------------------------|---------------------------|------------------|----------------|------------------|----------|-------------|---------------|---------------|
| | | \$ | \$ | \$ | \$ | | | |
| MUNICIPAL CASH AT BANK | Cash and cash equivalents | 1,519,333 | 0 | 1,519,333 | | ANZ | 0.01% | N/A |
| CASH ON HAND | Cash and cash equivalents | 1,212 | 0 | 1,212 | | ANZ | 0.00% | N/A |
| NAB TERM DEPOSIT | Cash and cash equivalents | 8 | 0 | 8 | | NAB | 0.01% | N/A |
| CBA TERM DEPOSIT | Cash and cash equivalents | 100,000 | 352,056 | 452,056 | | CBA | 1.50% | On Call |
| Total | | 1,620,553 | 352,056 | 1,972,609 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 1,620,553 | 352,056 | 1,972,609 | 0 | | | |
| | | 1,620,553 | 352,056 | 1,972,609 | 0 | | | |

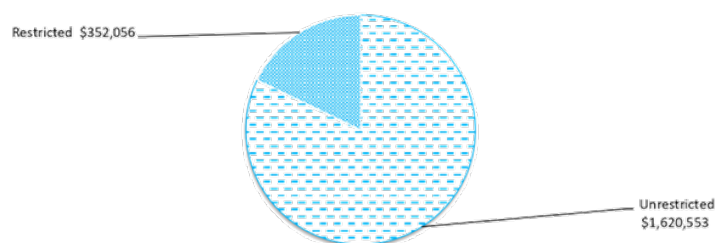
KEY INFORMATION

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.

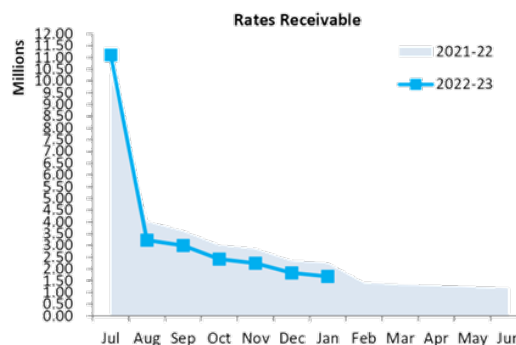
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

OPERATING ACTIVITIES
NOTE 1
RECEIVABLES

| Rates receivable | 30 June 2022 | 31 Jan 2023 |
|--|------------------|------------------|
| | \$ | \$ |
| Opening arrears previous years | 1,231,250 | 1,142,011 |
| Levied this year | 8,424,662 | 9,423,244 |
| Less - collections to date | (8,468,258) | (8,836,276) |
| Gross rates collectable | 1,187,654 | 1,728,979 |
| Allowance for impairment of rates receivable | (45,643) | (45,643) |
| Net rates collectable | 1,142,011 | 1,683,336 |
| % Collected | 87.7% | 83.6% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---------|---------|---------|---------|----------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (1,090) | 776,911 | 99,786 | 102,030 | 180,556 | 1,158,193 |
| Percentage | (0.1%) | 67.1% | 8.6% | 8.8% | 15.6% | |
| Balance per trial balance | | | | | | 1,158,193 |
| Sundry receivable | | | | | | 302,895 |
| GST receivable | | | | | | (40,691) |
| Allowance for impairment of receivables from contracts with customers | | | | | | (102,181) |
| Emergency Services Levy | | | | | | 11,531 |
| Pensioner Rebates | | | | | | |
| Total receivables general outstanding | | | | | | 1,329,748 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

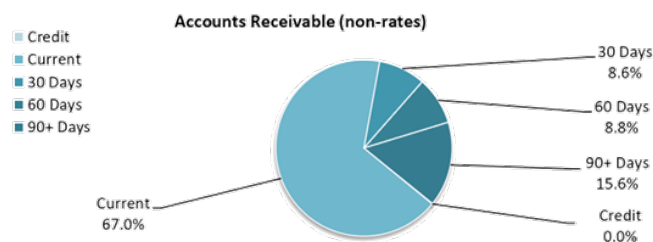
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 31 JANUARY 2023

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

| | Opening Balance 1 July 2022 | Asset Increase | Asset Reduction | Closing Balance 31 January 2023 |
|--|-----------------------------------|-------------------|--------------------|---------------------------------------|
| Other current assets | \$ | \$ | \$ | \$ |
| Other financial assets at amortised cost | | | | |
| Financial assets at amortised cost - self supporting loans | 0 | 0 | (3,000) | (3,000) |
| Inventory | | | | |
| Museum Memorabilia & Giftware | 11,033 | 0 | 0 | 11,033 |
| Total other current assets | 11,033 | 0 | (3,000) | 8,033 |
| Amounts shown above include GST (where applicable) | | | | |

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 31 JANUARY 2023

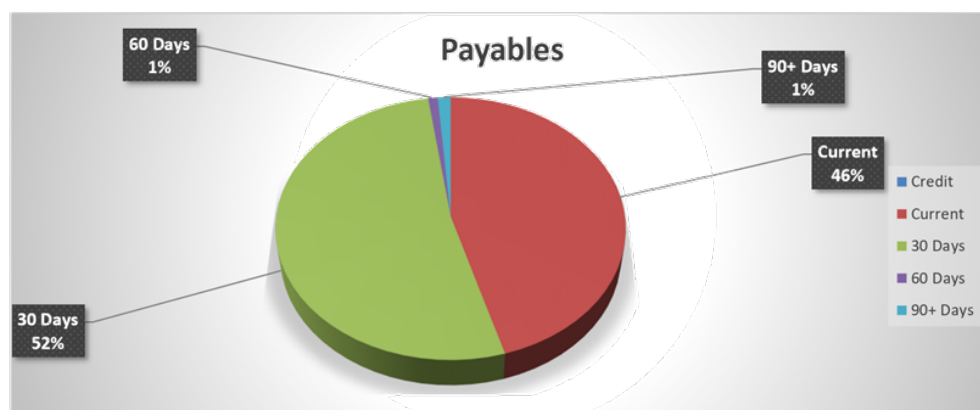
OPERATING ACTIVITIES
NOTE 5
PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 667,998 | 769,158 | 14,081 | 19,253 | 1,470,490 |
| Percentage | 0% | 45.4% | 52.3% | 1% | 1.3% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | 1,456,273 |
| Accrued salaries and wages | | | | | | (41,458) |
| ATO liabilities | | | | | | 706,389 |
| Receipts in advance | | | | | | 147,102 |
| Prepaid Rates | | | | | | 169,858 |
| Total payables general outstanding | | | | | | 2,438,164 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

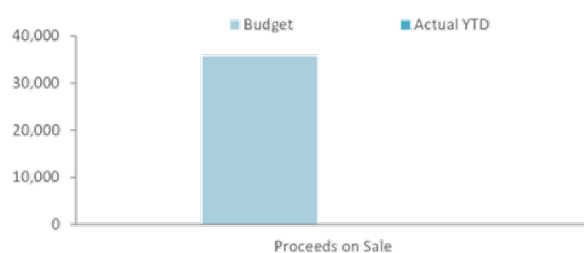
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised 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 31 JANUARY 2023

OPERATING ACTIVITIES
NOTE
DISPOSAL OF ASSET

| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|------------|----------------------------|----------------|---------------|---------------|----------|----------------|----------|----------|--------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Plant and equipment | | | | | | | | |
| | Transport | | | | | | | | |
| | Holden Captiva | 0 | 12,800 | 12,800 | 0 | 0 | 0 | 0 | |
| | Volkswagen Amarok | 23,000 | 23,000 | 0 | 0 | 0 | 0 | 0 | |
| | | 23,000 | 35,800 | 12,800 | 0 | 0 | 0 | 0 | |



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

| Capital acquisitions | Amended | | YTD Actual | Forecast 30 June Closing | YTD Actual Variance |
|--|-------------------|-------------------|------------------|-----------------------------|------------------------|
| | Budget | YTD Budget | | | |
| | \$ | \$ | \$ | \$ | \$ |
| Buildings | 11,910,185 | 9,775,185 | 6,478,380 | 8,613,380 | (3,296,805) |
| Furniture and equipment | 110,000 | 97,500 | 68,169 | 80,669 | (29,331) |
| Plant and equipment | 1,195,000 | 1,195,000 | 63,094 | 63,094 | (1,131,906) |
| Infrastructure - roads | 4,857,184 | 1,334,684 | 1,850,596 | 5,373,096 | 515,912 |
| Infrastructure - footpaths | 100,000 | 10,000 | 0 | 90,000 | (10,000) |
| Infrastructure - drainage | 100,000 | 0 | 0 | 100,000 | 0 |
| Infrastructure - parks & ovals | 350,000 | 120,000 | 8,022 | 238,022 | (111,978) |
| Infrastructure - sewerage | 1,600,000 | 266,667 | 16,016 | 1,349,349 | (250,651) |
| Infrastructure - other | 12,065,000 | 863,333 | 673,649 | 11,875,316 | (189,684) |
| Payments for Capital Acquisitions | 32,287,369 | 13,662,369 | 9,157,926 | 27,782,926 | (4,504,443) |
| Capital Acquisitions Funded By: | | | | | |
| | \$ | \$ | \$ | | \$ |
| Capital grants and contributions | 12,121,044 | 5,501,044 | 636,400 | 7,256,400 | (4,864,644) |
| Borrowings | 13,700,000 | 9,850,000 | 9,850,000 | 13,700,000 | 0 |
| Other (disposals & C/Fwd) | 35,800 | 0 | 0 | 35,800 | 0 |
| Cash backed reserves | | | | | |
| Sewerage | (40,000) | 0 | 0 | (40,000) | 0 |
| Contribution - operations | 6,550,525 | (1,967,479) | (1,607,278) | 6,631,922 | 360,201 |
| Capital funding total | 32,287,369 | 13,662,369 | 9,157,926 | 27,782,926 | (4,504,443) |

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

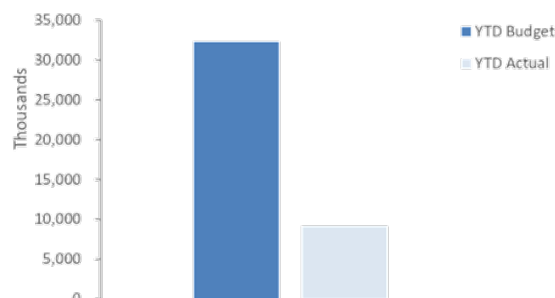
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

| | | | Amended | | Variance (Under)/Over |
|---|--|--|-------------------|------------------|--------------------------|
| Account Description | | | Budget | YTD Budget | |
| | | | \$ | \$ | \$ |
| Land & Buildings | | | | | |
|  | C09005 | Renewal 11 Wildflower Court | 25,000 | 25,000 | 0 |
|  | C09007 | Renewal Kambalda Pool Flat | 40,000 | 40,000 | 0 |
|  | C13097 | Housing & Workers Accommodation | 7,935,185 | 7,935,185 | 5,859,984 |
|  | C13103 | 5 Dundas Street, Kambalda - Capital Improvements | 0 | 0 | 0 |
|  | C11153 | Ccrf - Kitchen | 25,000 | 25,000 | 10,658 |
|  | C13091 | Coolgardie Recreation Centre - Stadium Entrance Shelters | 25,000 | 0 | 0 |
|  | C13015 | Lifestyle Blocks - Horse Blocks | 60,000 | 0 | 0 |
|  | C13039 | Coolgardie Cultural & Community Hub | 320,000 | 320,000 | 256,469 |
|  | C13051 | Industrial Subdivision | 20,000 | 0 | 6,750 |
|  | C13113 | Kurrawang Administration Office | 210,000 | 210,000 | 0 |
|  | C13117 | Coolgardie Cultural Hub - Fit Out | 150,000 | 150,000 | 84,315 |
|  | C13120 | Lot 2435 On Deposited Plan 107089 (Gnarlbine Road) | 0 | 0 | 72,883 |
|  | C13121 | Kamablada Workers Accommodation - Additional Units | 500,000 | 300,000 | 1,050 |
|  | C13122 | 11 Goodenia Court - Construction Of 3 Units | 1,080,000 | 50,000 | 0 |
|  | C13126 | Kambalda Workers Accommodation - 100 Person Camp | 0 | 0 | 0 |
|  | INS349 | Coolgardie Storm Damage - Stage 3 | 320,000 | 320,000 | 17,434 |
|  | INS357 | Coolgardie Post Office - Fire Damage | 1,200,000 | 400,000 | 168,837 |
|  | Total Land & Buildings | | 11,910,185 | 9,775,185 | 6,478,380 |
| | | | | | |
| Furniture & Equipment | | | | | |
|  | C04003 | It Upgrades And Replacements | 30,000 | 17,500 | 35,769 |
|  | C13115 | Risk, Performance Management, Compliance & Esg Module | 80,000 | 80,000 | 32,400 |
|  | Total Furniture & Equipment | | 110,000 | 97,500 | 68,169 |
| | | | | | |
| Plant & Equipment | | | | | |
|  | C12013 | Works Utility | 55,000 | 55,000 | 0 |
|  | C12026 | Works Supervisor Vehicle | 55,000 | 55,000 | 63,094 |
|  | C13104 | Holden Captiva | 44,000 | 44,000 | 0 |
|  | C13106 | Trailer | 15,000 | 15,000 | 0 |
|  | C13116 | Metro Counters X 3 | 26,000 | 26,000 | 0 |
|  | C13098 | Tyre Shredder | 1,000,000 | 1,000,000 | 0 |
|  | Total Plant & Equipment | | 1,195,000 | 1,195,000 | 63,094 |
| | | | | | |
| Roads | | | | | |
|  | R052 | Jaurdi Hills Road | 80,000 | 20,000 | 0 |
|  | R153 | Bayley Street | 1,800,000 | 0 | 0 |
|  | R155M | Kingswood And Cavehill Road | 50,000 | 12,500 | 40,930 |
|  | R155 | Cave Hill Road | 0 | 0 | 0 |
|  | R156 | Carins Road Construct | 900,000 | 900,000 | 1,224,638 |
|  | RRG052 | Regional Road Group - Jaurdi Hills Road | 0 | 0 | 0 |
|  | RRG002 | Regional Road Group - Coolgardie North Road | 0 | 0 | 0 |
|  | RTR002 | Rtr - Coolgardie North Road | 81,796 | 81,796 | 0 |
|  | RTR005 | Rtr - Victoria Rock Road | 81,796 | 81,796 | 0 |
|  | RTR052 | Roads To Recovery - Jaurdi Hills Road | 81,796 | 81,796 | 0 |
|  | RTR155 | Cave Hill Road | 81,796 | 81,796 | 0 |
|  | MF002A | Mining Funded - Coolgardie North / Sands Rd Intersection | 400,000 | 0 | 0 |
|  | MF038 | Mining Funded - Gnarlbine Road | 200,000 | 0 | 566,388 |
|  | MF156 | Mining Funded - Carins Road | 400,000 | 0 | 0 |
|  | MF53 | Ladyloch Road Intersection | 400,000 | 0 | 18,640 |
|  | R018 | Sharp Road (Kurrawang) | 300,000 | 75,000 | 0 |
|  | Total Roads | | 4,857,184 | 1,334,684 | 1,850,596 |
| | | | | | |
| Footpaths | | | | | |
|  | RF002 | Footpath Renewal - Coolgardie | 50,000 | 10,000 | 0 |
|  | RF003 | Footpath Renewal - Kambalda | 50,000 | 0 | 0 |
|  | Total Footpaths | | 100,000 | 10,000 | 0 |
| | | | | | |
| Drainage | | | | | |
|  | RD001 | Drainage Construction - Renewal | 100,000 | 0 | 0 |
|  | RD500 | Coolgardie Community Hub Drainage Renewal | 0 | 0 | 0 |
|  | Total Drainage | | 100,000 | 0 | 0 |

| | | Amended | | | Variance |
|---|---|-------------------|-------------------|------------------|--------------------|
| Account Description | | Budget | YTD Budget | YTD Actual | (Under)/Over |
| | | \$ | \$ | \$ | \$ |
| Sewerage | | | | | |
|  | C10007 Coolgardie Sewerage - Water Re-Use System | 1,600,000 | 266,667 | 16,016 | (250,651) |
|  | Total Sewerage | 1,600,000 | 266,667 | 16,016 | (250,651) |
| Parks & Ovals | | | | | |
| | C13081 Kambalda East Nature Playground | 0 | 0 | 0 | |
|  | C13082 Standpipe | 100,000 | 100,000 | 8,022 | (91,978) |
|  | C13123 Lions Park Upgrade - Soft Fall & 0-6 Year Old Play Space | 220,000 | 20,000 | 0 | (20,000) |
|  | C13124 Coolgardie Rsl - Installation Of Synthetic Turf | 30,000 | 0 | 0 | |
|  | Total Parks & Ovals | 350,000 | 120,000 | 8,022 | (111,978) |
| Other Infrastructure | | | | | |
| | C13109 Shed At Kambalda Refuse Site | 0 | 0 | 0 | |
|  | C13110 Ups Solar Powered System | 0 | 0 | 44,765 | 44,765 |
|  | C12901 Kambalda Airport Development | 315,000 | 315,000 | 35,064 | (279,936) |
|  | C13108 Kambalda Aerodrome Runway Upgrade | 6,550,000 | 0 | 0 | |
|  | C13111 Kambalda Aerodrome - Fencing | 100,000 | 100,000 | 92,931 | (7,069) |
|  | C13112 Kambalda Aerodrome - Concrete Pathways | 40,000 | 40,000 | 60,784 | 20,784 |
| | C13028 Coolgardie Transit Park | 0 | 0 | 0 | |
|  | C13089 Coolgardie Truck Bay - Toilet | 90,000 | 15,000 | 87,450 | 72,450 |
|  | C13107 Ev Charging Station | 100,000 | 16,667 | 0 | (16,667) |
|  | C13118 Coolgardie Truck Bay - Walk Bridge & Hand Rails | 20,000 | 3,333 | 19,600 | 16,267 |
|  | RS004 Kambalda Refuse Site | 50,000 | 8,333 | 0 | (8,333) |
|  | RS005 Coolgardie Refuse Site | 275,000 | 275,000 | 333,055 | 58,055 |
|  | RS006 Coolgardie Waste Facility - Relocate Office & Shed | 75,000 | 0 | 0 | |
|  | RS008 Waste Sorting Facility | 4,000,000 | 0 | 0 | |
|  | C13119 Widgiemooltha Dam | 400,000 | 80,000 | 0 | (80,000) |
|  | C13125 Kambalda West Community Garden | 50,000 | 10,000 | 0 | (10,000) |
|  | Total Other Infrastructure | 12,065,000 | 863,333 | 673,649 | (189,684) |
|  | Total Capital Expenditure | 32,287,369 | 13,662,369 | 9,157,926 | (4,504,443) |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

Repayments - borrowings

| Information on borrowings | | 1 July 2022 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|-------------------------------------|------------|-------------|-----------|------------|----------------------|-------------|-----------------------|------------|---------------------|-----------|
| Particulars | Loan No. | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Housing | | | | | | | | | | |
| Kambalda Workers Accommodation | 000CFBM8GK | 2,000,000 | 5,000,000 | 5,500,000 | 0 | (351,000) | 7,000,000 | 7,149,000 | (3,615) | (160,937) |
| Kambalda Workers Accom - Additional | 000CFBM8GK | 0 | 500,000 | 500,000 | 0 | 0 | 500,000 | 500,000 | 0 | 0 |
| Goodenia Court Units | 000CFBM8GK | 0 | 1,000,000 | 1,000,000 | 0 | 0 | 1,000,000 | 1,000,000 | 0 | 0 |
| Community amenities | | | | | | | | | | |
| Coolgardie Class 3 Waste Facility | 0+00F9PQZI | 3,416,000 | 0 | 0 | (354,000) | (708,000) | 3,062,000 | 2,708,000 | (3,651) | (94,008) |
| Tyre Shredder | TBA | 0 | 0 | 1,000,000 | 0 | (119,000) | 0 | 881,000 | 0 | (19,437) |
| Sewerage Facility | TBA | 0 | 0 | 1,600,000 | 0 | 0 | 0 | 1,600,000 | 0 | 0 |
| Recreation and culture | | | | | | | | | | |
| Coolgardie Aquatic Facilities | 112 | 87,929 | 0 | 0 | (87,929) | (32,709) | 0 | 55,220 | (381) | (1,915) |
| Kambalda Aquatic Facilities | 114 | 1,376,128 | 0 | 0 | (1,376,128) | (255,275) | 0 | 1,120,853 | (4,924) | (46,617) |
| Kambalda Aquatic Facilities | 116 | 487,532 | 0 | 0 | (487,532) | (87,745) | 0 | 399,787 | (1,740) | (16,023) |
| CBA - WATC Refinanced Loans | | 0 | 2,350,000 | 0 | (139,971) | 0 | 2,210,029 | 0 | 0 | 0 |
| Transport | | | | | | | | | | |
| Kambalda Aerodrome Refurbishment | 0Q03FE7C26 | 0 | 1,000,000 | 1,000,000 | (102,000) | (204,000) | 898,000 | 796,000 | (2,048) | (28,102) |
| Kambalda Aerodrome Upgrade | TBA | 0 | 0 | 3,100,000 | 0 | 0 | 0 | 3,100,000 | 0 | 0 |
| Economic services | | | | | | | | | | |
| Coolgardie Post Office | 113 | 358,188 | 0 | 0 | (358,188) | (66,445) | 0 | 291,743 | (1,230) | (12,134) |
| Total | | 7,725,777 | 9,850,000 | 13,700,000 | (2,905,748) | (1,824,174) | 14,670,029 | 19,601,603 | (17,589) | (379,173) |
| Current borrowings | | 1,824,174 | | | | | 943,857 | | | |
| Non-current borrowings | | 5,901,603 | | | | | 13,726,172 | | | |
| | | 7,725,777 | | | | | 14,670,029 | | | |

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

FINANCING ACTIVITIES

NOTE 9

LEASE LIABILITIES

Movement in carrying amounts

| Information on leases | | 1 July 2022 | New Leases | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|-------------------------------------|-------------|------------------|----------------|----------|----------------------|------------------|-----------------------|------------------|---------------------|-----------------|
| Particulars | Lease No. | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Recreation and culture | | | | | | | | | | |
| Kambalda Gym Equipment | 1234-001 | 128,934 | 0 | 0 | (1,854) | (24,873) | 127,080 | 104,061 | (701) | (7,877) |
| Transport | | | | | | | | | | |
| P351 Hino 700 Series | 6320171 | 132,915 | 0 | 0 | (13,675) | (23,597) | 119,240 | 109,318 | (312) | (3,068) |
| P355 Hino 500 Series | 6344997 | 114,540 | 0 | 0 | (9,109) | (15,723) | 105,431 | 98,817 | (269) | (2,697) |
| P358 Hino 500 Series | 6374551 | 106,552 | 0 | 0 | (10,729) | (18,254) | 95,823 | 88,298 | (250) | (2,467) |
| P382 Caterpillar 962M Wheel Loaders | 01052022-YG | 361,545 | 0 | 0 | (16,037) | (65,599) | 345,508 | 295,946 | 0 | (22,077) |
| P383 Caterpillar 826K Compactor | 01052022-YG | 593,694 | 0 | 0 | (26,327) | (107,693) | 567,367 | 486,001 | 0 | (36,254) |
| P387 Caterpillar D10T Dozer | | 0 | 278,804 | 0 | (30,684) | 0 | 248,120 | 0 | 0 | 0 |
| Other property and services | | | | | | | | | | |
| BENQ Whiteboards | 2073290 | 6,635 | 0 | 0 | (6,635) | (6,635) | 0 | 0 | (16) | (49) |
| Total | | 1,444,815 | 278,804 | 0 | (115,050) | (262,374) | 1,608,569 | 1,182,441 | (1,548) | (74,489) |
| Current lease liabilities | | 263,357 | | | | | 210,562 | | | |
| Non-current lease liabilities | | 1,179,390 | | | | | 1,395,939 | | | |
| | | 1,442,747 | | | | | 1,606,501 | | | |

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

OPERATING ACTIVITIES

NOTE 1

RESERVE ACCOUNT

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 |
|------------------------------|--------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|----------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by Council | | | | | | | | | |
| Plant & Equipment | 70,950 | 174 | 0 | 0 | 0 | 0 | 0 | 71,124 | 70,950 |
| Sewerage | 55,103 | 146 | 0 | 40,000 | 0 | (40,000) | 0 | 55,249 | 55,103 |
| Infrastructure Renewal | 81,815 | 227 | 0 | 0 | 0 | (80,000) | 0 | 2,042 | 81,815 |
| Aged Accommodation | 30,005 | 79 | 0 | 0 | 0 | 0 | 0 | 30,084 | 30,005 |
| | 237,873 | 626 | 0 | 40,000 | 0 | (120,000) | 0 | 158,499 | 237,873 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

| | Note | Opening Balance 1 July 2022 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 31 January 2023 |
|--|------|-----------------------------------|--|-----------------------|------------------------|---------------------------------------|
| Other current liabilities | | \$ | | \$ | \$ | \$ |
| Other liabilities | | | | | | |
| - Capital grant/contribution liabilities | | 791,498 | 0 | 241,885 | 0 | 1,033,383 |
| Total other liabilities | | 791,498 | 0 | 241,885 | 0 | 1,033,383 |
| Employee Related Provisions | | | | | | |
| Annual leave | | 244,509 | 0 | 0 | 0 | 244,509 |
| Long service leave | | 112,844 | 0 | 0 | 0 | 112,844 |
| Total Employee Related Provisions | | 357,353 | 0 | 0 | 0 | 357,353 |
| Total other current assets | | 1,148,851 | 0 | 241,885 | 0 | 1,390,736 |

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

NOTE 1

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTION

| Provider | Unspent operating grant, subsidies and contributions liability | | | | | Operating grants, subsidies and contributions revenue | | |
|---|--|-----------------------|-----------------------|----------------|-------------------|---|------------------|---------------|
| | Liability | Increase in Liability | Decrease in Liability | Liability | Current Liability | Amended Budget | YTD | YTD |
| | 1 July 2022 | | (As revenue) | 31 Jan 2023 | 31 Jan 2023 | Revenue | Budget | Revenue |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating grants and subsidies | | | | | | | | |
| General purpose funding | | | | | | | | |
| Financial Assistance Grant - General Purpos | 0 | 0 | 0 | 0 | 0 | 390,331 | 57,666 | 99,49 |
| Law, order, public safety | | | | | | | | |
| DFES Operating | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,41 |
| DFES Operating | 0 | 0 | 0 | 0 | 0 | 14,730 | 12,048 | 8,14 |
| Health | | | | | | | | |
| WA Health - Suicide Prevention | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 | 100,000 | |
| Education and welfare | | | | | | | | |
| Kambalda CRC | 3,000 | 0 | (3,000) | 0 | 0 | 110,919 | 64,703 | 60,41 |
| Kambalda - Centrelink Access Point | 0 | 0 | 0 | 0 | 0 | 8,640 | 8,640 | 5,04 |
| Coolgadie CRC | 3,000 | 0 | (3,000) | 0 | 0 | 0 | 0 | |
| Coolgadie CRC | 0 | 0 | 0 | 0 | 0 | 106,333 | 62,028 | 58,04 |
| Recreation and culture | | | | | | | | |
| Good Things Foundation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,00 |
| Transport | | | | | | | | |
| Main Roads - Direct Grant | 0 | 0 | 0 | 0 | 0 | 137,000 | 137,000 | 145,83 |
| Financial Assistance Grant - General Purpos | 0 | 0 | 0 | 0 | 0 | 323,741 | 29,371 | 65,76 |
| Economic services | | | | | | | | |
| Cashless Card Scheme | 0 | 0 | 0 | 0 | 0 | 130,000 | 130,000 | 22,53 |
| CDC Support Hub | 291,496 | 0 | (32,692) | 258,804 | 0 | 431,818 | 251,894 | 177,80 |
| | 397,496 | 0 | (38,692) | 358,804 | 0 | 1,753,512 | 853,350 | 646,49 |
| Operating contributions | | | | | | | | |
| Governance | | | | | | | | |
| Donations | 0 | 0 | 0 | 0 | 0 | 2,000 | 1,000 | |
| Records Facility finalisation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,05) |
| General purpose funding | | | | | | | | |
| Northern Star Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Health | | | | | | | | |
| Goldfields - Counselling Services | 25,000 | 0 | 0 | 25,000 | 0 | 0 | 0 | 14,58 |
| Education and welfare | | | | | | | | |
| Goldfields - Meals on Wheels | 75,000 | 0 | 0 | 75,000 | 0 | 50,000 | 25,000 | 48,29 |
| Transport | | | | | | | | |
| Mining Funded Road Projects | 0 | 0 | 0 | 0 | 0 | 1,400,000 | 0 | |
| Haulage Campaign | 196,004 | 0 | (125,469) | 70,535 | 0 | 596,004 | 491,837 | 216,70 |
| Economic services | | | | | | | | |
| Donations | 0 | 0 | 0 | 0 | 0 | 1,500 | 1,500 | 2,29 |
| Other property and services | | | | | | | | |
| Employee Subsidies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,00 |
| | 296,004 | 0 | (125,469) | 170,535 | 0 | 2,049,504 | 519,337 | 295,82 |
| TOTALS | 693,500 | 0 | (164,161) | 529,339 | 0 | 3,803,016 | 1,372,687 | 942,31 |

SHIRE OF COOLGARDIE |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

NOTE 13

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Capital grant/contribution liabilities | | | | | Non operating grants, subsidies and contributions revenue | | |
|--|--|-----------------------|-----------------------|-------------|-------------------|---|-----------|---------|
| | Liability | Increase in Liability | Decrease in Liability | Liability | Current Liability | Amended Budget | YTD | YTD |
| | 1 July 2022 | | (As revenue) | 31 Jan 2023 | 31 Jan 2023 | Revenue | Budget | Revenue |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Non-operating grants and subsidies | | | | | | | | |
| Community amenities | | | | | | | | |
| Waste Sorting Facility | 0 | 0 | 0 | 0 | 0 | 4,000,000 | 0 | 0 |
| Transport | | | | | | | | |
| Bayley Street Upgrade (State) | 0 | 0 | 0 | 0 | 0 | 883,000 | 0 | 0 |
| Bayley Street Upgrade (Commonwealth) | 0 | 0 | 0 | 0 | 0 | 917,000 | 0 | 0 |
| Department of Infrastructure & Communities - 2021/22 Stage 1 | 0 | 0 | 0 | 0 | 0 | 36,400 | 36,400 | 36,400 |
| Department of Infrastructure & Communities - 2021/22 Stage 2 | 0 | 0 | 0 | 0 | 0 | 33,215 | 33,215 | 0 |
| Department of Infrastructure & Communities - 2021/22 Stage 3 | 0 | 0 | 0 | 0 | 0 | 182,000 | 546,001 | 0 |
| Department of Infrastructure & Communities - 2022/23 Stage 3 | 0 | 0 | 0 | 0 | 0 | 364,001 | 0 | 0 |
| Kurrawang - Sharpe Road | 0 | 0 | 0 | 0 | 0 | 300,000 | 0 | 0 |
| Regional Road Group | 0 | 0 | 0 | 0 | 0 | 600,000 | 480,000 | 600,000 |
| Roads to Recovery | 0 | 0 | 0 | 0 | 0 | 327,184 | 327,184 | 0 |
| Kambalda Aerodrome Upgrade | 0 | 0 | 0 | 0 | 0 | 3,715,000 | 3,715,000 | 0 |
| Economic services | | | | | | | | |
| Post Office - Lotterywest | 0 | 0 | 0 | 0 | 0 | 52,976 | 52,976 | 0 |
| Post Office - RED | 0 | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 0 |
| Post Office - Heritage Council | 0 | 0 | 0 | 0 | 0 | 11,259 | 11,259 | 0 |
| Post Office - Building Better Regions | 0 | 0 | 0 | 0 | 0 | 289,009 | 289,009 | 0 |
| Widgiemooltha Dam | 0 | 0 | 0 | 0 | 0 | 400,000 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 12,121,044 | 5,501,044 | 636,400 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

NOTE 1
BUDGET AMENDMENT

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 | Amended Budget Running Balance |
|--------------------------|--|--------------------|--------------------|------------------------|----------------------------------|-------------------------------|-----------------------------------|
| | | | | \$ | \$ | \$ | \$ |
| Budget adoption | | | | | | | (599,23) |
| Opening Surplus(Deficit) | | | | | | | |
| 093100 | Workers Accommodation Camp Rental | #285/2022 | Operating Revenue | | 335,185 | | (264,05) |
| 093100 | Workers Accommodation Camp Rental | #285/2022 | Operating Revenue | | 300,000 | | 35,94 |
| 093220 | Leasing Costs | #287/2022 | Operating Expenses | | 300,000 | | 335,94 |
| C13097 | Housing & Workers Accommodation | #285/2022 | Capital Expenses | | | (635,185) | (299,23) |
| C13121 | Kamablada Workers Accommodation - Additional Units | #268/2022 | Capital Expenses | | | (500,000) | (799,23) |
| C13122 | 11 Goodenia Court - Construction Of 3 Units | #267/2022 | Capital Expenses | | | (1,080,000) | (1,879,23) |
| C13123 | Lions Park Upgrade - Soft Fall & 0-6 Year Old Play Space | #287/2022 | Capital Expenses | | | (220,000) | (2,099,23) |
| C13124 | Coolgardie Rsl - Installation Of Synthetic Turf | #287/2022 | Capital Expenses | | | (30,000) | (2,129,23) |
| C13125 | Kambalda West Community Garden | #287/2022 | Capital Expenses | | | (50,000) | (2,179,23) |
| 090979 | Loan Proceeds - Workers Accommodation Additional Units | #268/2022 | Capital Revenue | | 500,000 | | (1,679,23) |
| 090980 | Loan Proceeds - Goodenia Court | #267/2022 | Capital Revenue | | 1,000,000 | | (679,23) |
| 750000 | Transfer from Reserve - Goodenia Court | #267/2022 | Capital Revenue | | 80,000 | | (599,23) |
| | | | | 0 | 2,515,185 | (2,515,185) | (599,23) |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

NOTE 1

EXPLANATION OF MATERIAL VARIANCE

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 | Var. \$ | Var. % | | Explanation of variances |
|--|-------------|-----------|-----------|--|
| | \$ | % | | |
| Opening funding surplus / (deficit) | (364,054) | 40.77% | Permanent | Finalisation of 21/22 financial statements |
| Revenue from operating activities | | | | |
| Rates | (122,773) | (1.29%) | Timing | GRV rating for mining camps |
| Operating grants, subsidies and contributions | (430,369) | (31.35%) | Timing | Haulage funds & Cashless Card |
| Fees and charges | (2,189,244) | (48.87%) | Timing | Class III Facility & Kambalda Aerodrome landing fees |
| Interest earnings | (5,006) | (16.85%) | Timing | Not Material |
| Other revenue | 262,152 | 95.16% | Timing | WATC Loan Refinancing & Proceeds from Lehman Brothers |
| Profit on disposal of assets | (12,800) | (100.00%) | Timing | No assets disposals to date |
| Expenditure from operating activities | | | | |
| Employee costs | 400,360 | 11.14% | Timing | Provision for additional staffing still to be implemented |
| Materials and contracts | 443,126 | 10.42% | Timing | Aerodrome Maintenance, Health MOU, Sewerage & Waste Manageme operating costs, Recreation centre maintenance and demolition costs f Nickletown house. |
| Utility charges | 179,766 | 35.07% | Timing | Kambalda Workers Accommodation Facility |
| Depreciation on non-current assets | 227,292 | 7.82% | Timing | Depreciation review currently in progress |
| Interest expenses | (23,572) | (9.43%) | Timing | Higher interest rates |
| Insurance expenses | (39,928) | (10.82%) | Permanent | 21/22 Workers Compensation adjustment |
| Other expenditure | (176,034) | (23.04%) | Timing | Health Services & Camp Leasing Costs |
| Loss on disposal of assets | 0 | 0.00% | | No assets disposals to date |
| Non-cash amounts excluded from operating activities | (214,492) | (7.42%) | Timing | Depreciation review currently in progress |
| Investing activities | | | | |
| Proceeds from non-operating grants, subsidies and contributions | (4,864,644) | (88.43%) | Timing | Grant funding for capital projects 100% funded |
| Proceeds from disposal of assets | 0 | 0.00% | | Nil |
| Proceeds from financial assets at amortised cost - self supporting loans | 0 | 0.00% | | Nil |
| Payments for financial assets at amortised cost - self supporting loans | 0 | 0.00% | | Nil |
| Payments for property, plant and equipment and infrastructure | 4,504,443 | 32.97% | Timing | Capital projects budgeted on the basis of 100% funded |
| Non-cash amounts excluded from investing activities | 0 | 0.00% | | Nil |
| Financing activities | | | | |
| Proceeds from new debentures | 0 | 0.00% | | Nil |
| Transfer from reserves | 0 | 0.00% | | Nil |
| Payments for principal portion of lease liabilities | (50) | (0.04%) | Timing | Not Material |
| Repayment of debentures | (5,748) | (0.20%) | Timing | Not Material |
| Transfer to reserves | 0 | 0.00% | | Nil |
| Closing funding surplus / (deficit) | (2,428,575) | 64.94% | Timing | As per the explanations above |

Shire of Coolgardie**Management Report for the period ended 31 January 2023****PENDING / OUTSTANDING ITEMS**

| Topic | Matter Raised | Date Identified | Explanation | Action Required | Priority | Status | Comment | Projected Completion |
|--------------------------------|--|----------------------|------------------------------------|--|-------------|-------------|--|----------------------|
| Payroll Reconciliations | Payroll Suspense account is unreconciled | November 2022 | Payroll suspense is out of balance | Payroll suspense account needs to be reconciled. | HIGH | Open | Payroll suspense reconciliations now being completed. One on one training scheduled with IT Vision in March 2023. Training will allow staff to more easily understand the back end processes within Definitiv. | March 2023 |

ITEMS CLOSED / COMPLETED

| Topic | Matter Raised | Date Identified | Explanation | Action Required | Priority | Status | Comment | Projected Completion |
|--------------------------------------|--------------------------|--------------------|--|--|---------------|-------------------------|--|----------------------|
| Assets | Capitalisation | June 2019 | FM Reg 17A(5) requires the capitalisation of assets under \$5,000 | All assets under \$5,000 now require to be capitalised | HIGH | Closed / Ongoing | Transactions required to be completed for 18/19 Annual Financial Statements. | Oct 2019 |
| Balance Sheet Reconciliations | Various | May 2019 | Not all balance sheet accounts are being regularly reconciled | All balance sheet accounts to be reconciled monthly | MEDIUM | Closed / Ongoing | Balance sheet reconciliations completed every month as part of the normal month end process. | Oct 2019 |
| Asset Reconciliations | Disposals & Acquisitions | August 2019 | Disposals and Acquisitions not processed in Synergy | Process asset transactions in Synergy & reconcile back to GL | MEDIUM | Closed / Ongoing | Assets purchased and disposed during the month have not been processed in Synergy. | Oct 2019 |
| Financial Management Review | Various | May 2019 | The recently completed FMR highlighted some areas that will require to be addressed. | Implement an Action Plan for addressing the matters raised in the FMR. | HIGH | Closed / Ongoing | Implemented as part of the month end checklist | Dec 2019 |
| Trust | Funds held in trust | June 2019 | Position paper released by OAG | Remove any items not required to be held in trust | HIGH | Closed / Ongoing | Funds transferred to Municipal Bank | May 2020 |
| Bank Reconciliations | Reconciliation | April 2019 | During the compilation of previous Monthly financial Statements, it was noted that the Municipal bank account did not reconcile. | All bank accounts are to be reconciled at the end of each month with a nil balance | HIGH | Closed / Ongoing | Needs to be monitored closely | May 2020 |

| Topic | Matter Raised | Date Identified | Explanation | Action Required | Priority | Status | Comment | Projected Completion |
|----------------------------|--|--------------------|---|--|---------------|-------------------------|---|-----------------------|
| GRS Facility | Transactions held in Trust | August 2019 | All transactions are being maintained as part of the trust module. Refer to recent paper released from OAG on the treatment for accounting for trust funds | Separate accounting module to be maintained for GRS facility transactions | HIGH | Closed / Ongoing | All transactions have been inputted into MYOB and reconciliations completed. All invoicing and payments are processed in MYOB. | July 2020 |
| Debtors | Negative Balances | August 2019 | There are still some negative debtors' balances | Investigate the existing negative balances | MEDIUM | Closed / Ongoing | Debtor balances are now much cleaner with only several long outstanding items to be finalised. Balances will be closely monitored to ensure negative balances are minimised. | June 2020 |
| Purchase Orders | Raising purchase order before expenditure is committed | June | During the interim audit sample testing of 10 payment transactions noted an instance where a purchase order was not raised and another instance where a purchase order was raised after the date of the corresponding supplier invoice. | All authorised officers should be reminded of the need to ensure purchase orders are raised prior to the authorising of works/services or ordering of goods. | HIGH | Closed / Ongoing | All staff with delegated authority are aware that purchase orders need to be raised prior to obtaining the good or service. This is an area that has been identified by management previously and is continually being reviewed to ensure compliance with the Shire's Procurement Policy. | July 2020 |
| Revenue Recognition | Revenue not recognised in accordance with new accounting standards | June 2020 | AASB 15 Revenue from contracts with customers and AASB 1058 income of not-for-profit entities came into effect for the Shire on 1 July 2019 superseding previous accounting standards. | A detailed revenue recognition assessment of all revenue streams | MEDIUM | Closed / Ongoing | Revenue recognised correctly as at 30 June 2020 in the Annual Financial Report. Revenue recognition for the 2020/21 financial year has also been accounted more in accordance with the accounting standards. | September 2020 |

| Topic | Matter Raised | Date Identified | Explanation | Action Required | Priority | Status | Comment | Projected Completion |
|--|--|----------------------|---|---|-------------|-------------------------|---|-----------------------|
| Annual Financial Statements | Changes to the Local Government Financial Management Regulations | November 2020 | The Local Government (Financial Management) Amendment Regulations 2020 were published in the Government Gazette on 6 November 2020. | Changes to the new regulations need to be included in the 2019/20 Annual Financial Report. | HIGH | Closed / Ongoing | New Financial Management Regulation changes resulted in prior year adjustments required to be implemented in the Annual Financial Report. | Dec 2020 |
| Payroll Reconciliations | Payroll Suspense account is unreconciled | June 2020 | Payroll journals are being processed manually and the payroll suspense is out of balance | Firstly, the payroll suspense account needs to be reconciled. Secondly, payroll transactions need to be automatically allocated by the payroll software. | HIGH | Closed / Ongoing | In June 2020 the Shire moved to a new payroll program called Definitiv. Since transferring to this program payroll journals have been processed manually and the payroll suspense has been out of balance as a result. Staff are working with IT Vision to rectify the issue. | April 2021 |
| Asset Useful Lives & Depreciation | Review of current asset useful lives and depreciation rates | March 2020 | The OAG paper released on the 2018-19 Audit Results raised the issue of the need to review current asset useful lives and depreciation rates as per AASB 116. | Management required to undertake an annual review of current asset useful lives and depreciation rates. | HIGH | Closed / Ongoing | Staff will undertake a thorough review of the Shire's current asset useful lives and depreciation rates for all asset classes prior to 30 June 2021. The review will be documented, with any suggested changes will be implemented in the 2020/21 financial year. | July 2021 |
| Balance Sheet Reconciliations | Reconciliations | June 2021 | Noted that not all balance sheet accounts have been reconciled for the period ending 30 June 2021. | All balance sheet accounts to be reconciled monthly. | HIGH | Closed / Ongoing | A template has been established to assist with the balance sheet reconciliations. This template should be completed each month and reviewed by a second person as part of the month end processes. | September 2021 |

| Topic | Matter Raised | Date Identified | Explanation | Action Required | Priority | Status | Comment | Projected Completion |
|--------------------------------------|--|-------------------|---|--|---------------|-------------------------|---|----------------------|
| Payroll Reconciliations | Payroll Suspense account is unreconciled | June 2021 | Payroll journals are being processed manually and the payroll suspense is out of balance. | Firstly, the payroll suspense account needs to be reconciled. Secondly, payroll transactions should be automatically allocated by the payroll software. | HIGH | Closed / Ongoing | IT Vision currently working with staff correct the awards & allowances correctly in Definitiv. Additional training is also required to ensure staff have a better understanding of the module. | January 2022 |
| Balance Sheet Reconciliations | Various | April 2022 | Not all balance sheet accounts are being regularly reconciled | All balance sheet accounts to be reconciled monthly | MEDIUM | Closed / Ongoing | Balance sheet reconciliations completed every month as part of the normal month end process. | June 2022 |
| Bank Reconciliations | Reconciliation | June 2021 | During the compilation of the Monthly financial Statements, it was noted that not all transactions in the Municipal bank account had been reconciled. | All bank accounts are to be reconciled at the end of each month with a nil balance. | HIGH | Closed / Ongoing | Staff working with IT Vision to transfer data over from the manual bank reconciliations to the Altus bank reconciliation module. Transition has been constantly delayed as result of locking in IT Vision to assist with data migration. All reconciliations completed for the 21/22 financial year. Reconciliations now being completed for the current financial year. | October 2022 |

| Topic | Matter Raised | Date Identified | Explanation | Action Required | Priority | Status | Comment | Projected Completion |
|--------------------------------|--|----------------------|--|---|-------------|-------------------------|--|----------------------|
| Payroll Reconciliations | Payroll Suspense account is unreconciled | June 2021 | Payroll suspense is out of balance as a result of unprocessed super payments in bank reconciliation. | Payroll suspense account needs to be reconciled. | HIGH | Closed / Ongoing | <p>Payroll suspense account is linked with transactions being processed in bank reconciliations and will be reconciled in conjunction with completion of bank reconciliations.</p> <p>Additional error within Definitiv causing delays in reconciling payroll suspense account after each pay run.</p> <p>IT Vision currently working towards a solution with payroll officer.</p> <p>Superannuation matter resolved and payroll suspense reconciliations now being completed.</p> | November 2022 |
| Bank Reconciliations | Reconciliation | November 2022 | Noted that not all transactions in the Municipal bank account had been reconciled. | All bank accounts are to be reconciled at the end of each month with a nil balance. | HIGH | Closed / Ongoing | Reconciliations now being completed for the current financial year. | January 2023 |



**Shire of Coolgardie
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023**

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

TABLE OF CONTENTS

| | |
|---|---------|
| Statement of Financial Activity by Nature or Type | 2 |
| Note 1 Notes to Accounts | 3 |
| Note 2 Graphical Information | 4 |
| Note 3 Net Current Position | 5 |
| Note 4 Predicted Variances | 6 - 10 |
| Note 5 Budget Amendments | 11 - 14 |
| Note 6 Reserves | 15 |
| Note 7 Detailed Income & Expenditure Report | 16 - 28 |
| Note 8 Budget Commentary | 29 - 38 |

Shire of Coolgardie
STATEMENT OF BUDGET REVIEW
(Nature or Type)
FOR THE PERIOD ENDED 31 JANUARY 2023

| | Note | Budget v Actual | | Predicted | | Material Variance |
|--|-------|------------------------|-------------------|---------------------------|-----------------------|-------------------|
| | | Original Budget (a) | YTD Actual (b) | Variance Permanent (c) | Year End (a) + (c) | |
| | | \$ | \$ | \$ | \$ | |
| Opening Funding Surplus(Deficit) | 4.6.2 | (892,973) | (1,257,027) | (364,054) | (1,257,027) | ▼ |
| Revenue from operating activities (excluding rates) | | | | | | |
| Operating grants, subsidies and contributions | 4.1.1 | 3,803,016 | 1,142,359 | (512,513) | 3,290,503 | ▼ |
| Fees and charges | 4.1.2 | 11,276,513 | 2,290,219 | (1,408,206) | 9,868,307 | ▼ |
| Service charges | 4.1.3 | 0 | 0 | 0 | 0 | |
| Interest earnings | 4.1.3 | 52,375 | 24,710 | 0 | 52,375 | |
| Other revenue | 4.1.4 | 1,992,654 | 337,600 | 194,058 | 2,186,712 | ▲ |
| Profit on disposal of assets | 4.1.5 | 12,800 | 0 | 0 | 12,800 | |
| | | 17,137,358 | 3,794,888 | (1,726,661) | 15,410,697 | |
| Expenditure from operating activities | | | | | | |
| Employee costs | 4.2.1 | (6,180,177) | (3,194,956) | 180,000 | (6,000,177) | ▲ |
| Materials and contracts | 4.2.2 | (8,503,291) | (3,799,015) | 775,404 | (7,727,887) | ▲ |
| Utility charges (electricity, gas, water etc.) | 4.2.3 | (932,370) | (332,821) | 40,000 | (892,370) | ▲ |
| Depreciation on non-current assets | 4.2.4 | (4,980,534) | (2,678,020) | 0 | (4,980,534) | |
| Interest expense | 4.2.5 | (463,662) | (273,552) | 0 | (463,662) | |
| Insurance expense | 4.2.6 | (369,920) | (408,848) | (68,928) | (438,848) | ▼ |
| Other expenditure | 4.2.7 | (2,649,904) | (940,016) | 20,866 | (2,629,038) | ▲ |
| Loss on asset disposal | 4.2.8 | 0 | 0 | 0 | 0 | |
| | | (24,079,858) | (11,627,229) | 947,342 | (23,132,515) | |
| Funding Balance Adjustment | | | | | | |
| Add Back Depreciation | 4.6.3 | 4,980,534 | 2,678,020 | 0 | 4,980,534 | |
| Adjust (Profit)/Loss on Asset Disposal | 4.6.3 | (12,800) | 0 | 0 | (12,800) | |
| Movement on Accrued Interest on Debentures | 4.6.3 | 0 | 0 | 0 | 0 | |
| Movement in Contract Liabilities | 4.6.3 | 0 | 0 | 0 | 0 | |
| Movement in Right of Use Assets | 4.6.3 | 0 | 0 | 0 | 0 | |
| Movement in Lease Liabilities (Current) | 4.6.3 | 0 | 0 | 0 | 0 | |
| Movement in Lease Liabilities (Non Current) | 4.6.3 | 0 | 0 | 0 | 0 | |
| Movement in Employee Benefit Provisions (Current) | 4.6.3 | 0 | 0 | 0 | 0 | |
| Movement in Employee Benefit Provisions (Non | 4.6.3 | 0 | 0 | 0 | 0 | |
| Amount attributable to operating activities | | (1,974,766) | (5,154,320) | (779,319) | (2,754,084) | |
| INVESTING ACTIVITIES | | | | | | |
| Non-operating grants, subsidies and contributions | 4.3.1 | 12,121,044 | 636,400 | (10,579,001) | 1,542,043 | ▼ |
| Proceeds from Disposal of Assets | 4.3.2 | 35,800 | 0 | 100,000 | 135,800 | ▲ |
| Land & Buildings | 4.4.1 | (9,695,000) | (6,478,380) | (2,788,068) | (12,483,068) | ▼ |
| Furniture & Equipment | 4.4.2 | (110,000) | (68,169) | 0 | (110,000) | |
| Plant & Equipment | 4.4.3 | (1,195,000) | (63,094) | (8,094) | (1,203,094) | ▼ |
| Roads | 4.4.4 | (4,857,184) | (1,850,597) | 2,862,546 | (1,994,638) | ▲ |
| Drainage | 4.4.5 | (100,000) | 0 | 0 | (100,000) | |
| Parks & Ovals | 4.4.6 | (100,000) | (8,022) | (280,000) | (380,000) | ▼ |
| Footpaths | 4.4.7 | (100,000) | 0 | 0 | (100,000) | |
| Sewerage | 4.4.8 | (1,600,000) | (16,016) | 0 | (1,600,000) | |
| Infrastructure Other | 4.4.9 | (12,015,000) | (685,184) | 11,024,452 | (990,548) | ▲ |
| Amount attributable to investing activities | | (17,615,340) | (8,533,062) | 331,834 | (17,283,506) | |
| FINANCING ACTIVITIES | | | | | | |
| Proceeds from Loans | 4.5.1 | 12,200,000 | 9,850,000 | 3,250,000 | 15,450,000 | ▲ |
| Proceeds from Self Supporting Loans | 4.5.2 | 0 | 3,000 | 3,000 | 3,000 | ▲ |
| Transfer from Reserves | 4.5.3 | 40,000 | 0 | 80,000 | 120,000 | ▲ |
| Transfer to Reserves | 4.5.4 | (40,626) | 0 | 0 | (40,626) | |
| Repayment of Lease Liabilities | 4.5.5 | (262,374) | (115,050) | (30,684) | (293,058) | |
| Repayment of Debentures | 4.5.6 | (1,824,174) | (2,905,748) | (2,190,777) | (4,014,951) | |
| Amount attributable to financing activities | | 10,112,826 | 6,832,202 | 1,111,539 | 11,224,365 | |
| Budget deficiency before general rates | | (10,370,253) | (8,112,207) | 831,540 | (10,070,252) | |
| Estimated amount to be raised from general rates | 4.6.1 | 9,771,017 | 9,423,244 | (300,000) | 9,471,017 | ▼ |
| Closing Funding Surplus(Deficit) | 2 | (599,236) | 1,311,039 | 0 | (599,236) | |

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

BASIS OF PREPARATION

The budget review comprises financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Local Government (Financial Management) Regulations 1996 prescribe that the budget review be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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 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 Coolgardie 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 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

The local government reporting entity

All funds through which the Shire of Coolgardie controls resources to carry on its functions have been included in the financial statements forming part of this budget review. All monies held in the Trust Fund are excluded from the financial statements.

Rounding Off Figures

All figures shown in this budget review report, other than a rate in the dollar, are rounded to the nearest dollar.

2022/23 Actual Balances

Balances shown in this budget review report a 2022/23 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.

Judgements, estimates and assumptions

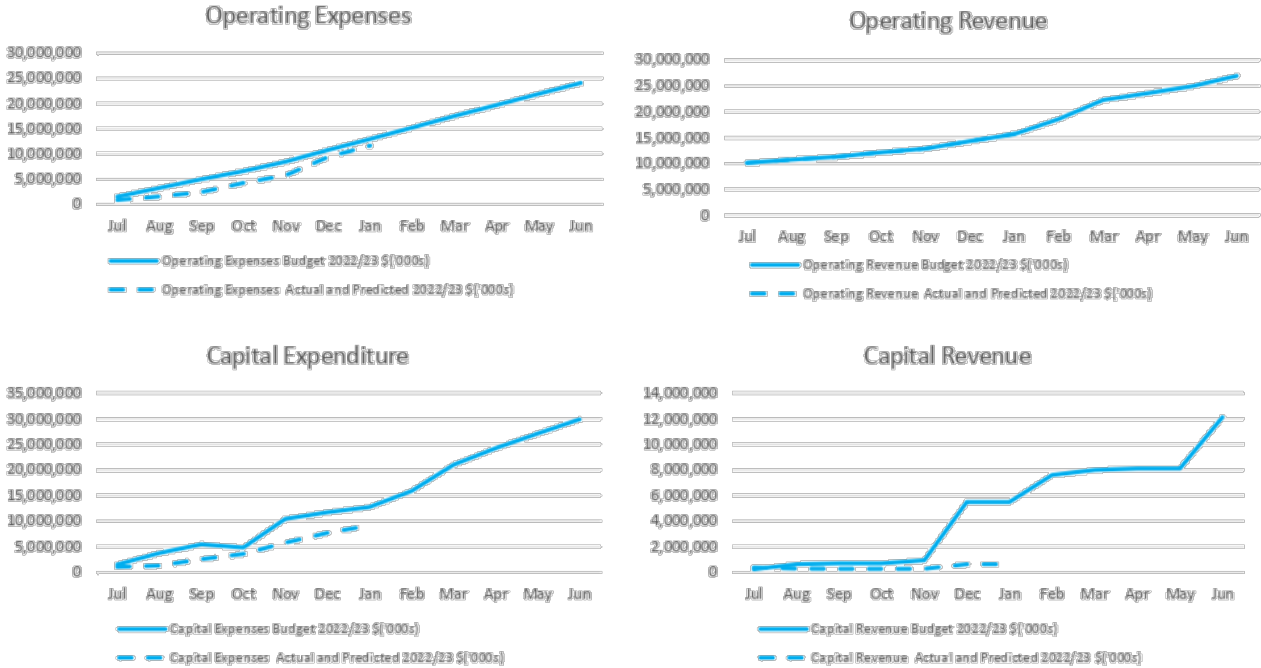
The preparation of the annual budget review in conformity with Australian Accounting Standards requires management to make judgement estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

SHIRE OF COOLGARDIE
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2023



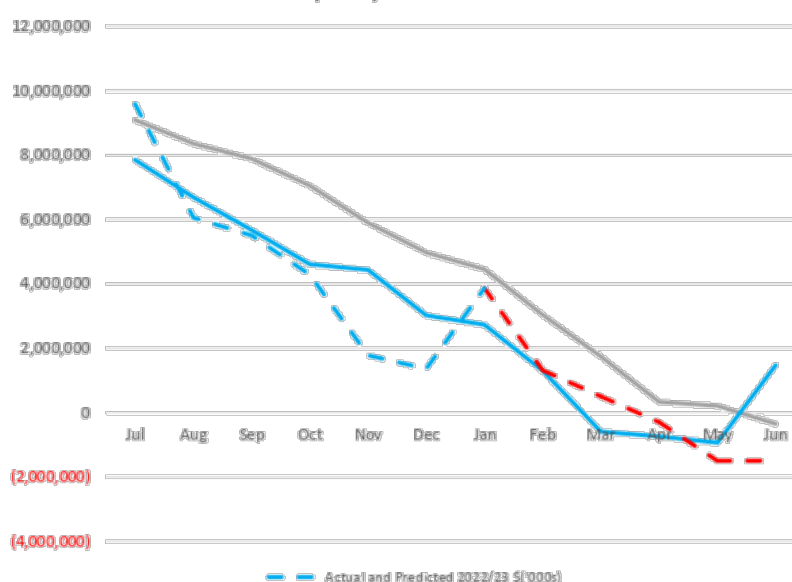
This information is to be read in conjunction with the accompanying financial statements and notes.

Shire of Coolgardie
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

Note 3: NET CURRENT FUNDING POSITION

| | Note | 30 June 2021 (Audited Financials) | 31 January 2023 | 31 January 2022 |
|--|------|--|--------------------|--------------------|
| | | \$ | \$ | \$ |
| Current Assets | | | | |
| Cash & Cash Equivalents | | 1,904,874 | 2,457,575 | 1,972,609 |
| Rates Receivable | | 1,187,654 | 2,253,936 | 1,728,979 |
| Sundry Debtors | | 795,497 | 631,622 | 1,284,098 |
| Inventories | | 11,033 | 134,382 | 8,033 |
| | | <u>3,899,059</u> | <u>5,477,514</u> | <u>4,993,719</u> |
| Less: Current Liabilities | | | | |
| Payables | | (4,150,456) | (439,294) | (2,438,165) |
| Borrowings | | (1,349,605) | (150,950) | (943,857) |
| Contract Liabilities | | (791,498) | (1,479,582) | (1,033,383) |
| Lease Liabilities | | (263,357) | (29,090) | (210,562) |
| Provisions | | (357,353) | (363,871) | (357,353) |
| | | <u>(3,013,209)</u> | <u>3,014,727</u> | <u>10,400</u> |
| Unadjusted net current assets | | | | |
| | | | | |
| Less: Reserves - restricted cash | | (237,873) | (1,065,502) | (237,873) |
| Add: Current portion long term borrowings | | 1,349,605 | 150,950 | 943,857 |
| Less: Accrued Interest on Long Term Borrowings | | 23,740 | 0 | 26,740 |
| Add: Lease Liabilities | | 263,357 | 29,090 | 210,562 |
| Add: Provision for Annual Leave | | 244,509 | 251,341 | 244,509 |
| Add: Provision for Long Service Leave | | 112,844 | 112,530 | 112,844 |
| | | <u>(1,257,027)</u> | <u>2,493,137</u> | <u>1,311,038</u> |
| Adjusted net current assets - surplus/(deficit) | | | | |

Liquidity Over the Year



Shire of Coolgardie
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

Note 4: PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ |
|--|--------------------|
| 4.1 OPERATING REVENUE (EXCLUDING RATES) | |
| 4.1.1 OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS | |
| Grants Commission - General Purpose Grant | 83,662 |
| Mining Contributions | (700,000) |
| Health & Wellbeing - Grants & Contributions | 25,000 |
| Seniors Funding | 25,000 |
| Main Roads Grant | 8,836 |
| Grants Commission - Roads Component Grant | 72,794 |
| Cashless Card Scheme | 67,599 |
| CDC Support Hub | (95,404) |
| 4.1.2 FEES AND CHARGES | |
| Kurrawang Admin Office | (210,000) |
| Northern Star Coolgardie Camp | 18,172 |
| New Mining Lease Agreements | (230,033) |
| Workers Accommodation Camp Rental | (21,345) |
| Income Kambalda Tip | 300,000 |
| Income Coolgardie Tip | 150,000 |
| Coolgardie Waste - Tyres | 200,000 |
| Coolgardie Waste - Asbestos | 100,000 |
| Coolgardie Waste - Contaminated | 100,000 |
| Coolgardie Waste - Class 2 | 100,000 |
| Coolgardie Waste - Class 3 | (1,350,000) |
| Kambalda Recreation Facility | 50,000 |
| Kambalda Gym | 35,000 |
| Airport Landing Fees | (450,000) |
| Private Works | (200,000) |
| 4.1.3 INTEREST EARNINGS | |
| Nil | |
| 4.1.4 OTHER REVENUE | |
| Fuel tax credits | (8,000) |
| WATC Loan Refinancing | 87,788 |
| Lehmann Brothers funds reimbursed from class action | 114,270 |
| 4.1.5 PROFIT ON ASSET DISPOSAL | |
| No Material Variance | 0 |

Shire of Coolgardie
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

Note 4: PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ |
|---|--------------------|
| 4.2 OPERATING EXPENSES | |
| 4.2.1 EMPLOYEE COSTS | |
| Emergency Services | 35,000 |
| Kambalda Refuse Site | 35,000 |
| Coolgardie Refuse Site | 35,000 |
| Coolgardie Sewerage Operations | 35,000 |
| Kambalda Recreation Centre | 60,000 |
| Road Maintenance - allocated from Capital Expenditure | (20,000) |
| 4.2.2 MATERIAL AND CONTRACTS | |
| Feral cat control | (4,000) |
| Mosquito control | 4,000 |
| BP Dam | (25,000) |
| Kambalda Workers Accommodation - Leasing Costs | 300,000 |
| Kambalda Workers Accommodation - Management | 300,000 |
| Stormwater Drains | 5,000 |
| Parks & Gardens | (500) |
| Skate Parks | 10,000 |
| Road Maintenance | (75,000) |
| Tree Pruning | (20,000) |
| Laneway maintenance | (1,000) |
| Coolgardie Truck Bay | (11,000) |
| Kambalda Aerodrome | 200,000 |
| Information Bays | 2,500 |
| CDC Support Hub | 95,404 |
| IT and associated costs | 70,000 |
| Fuel & Oils | (75,000) |
| 4.2.3 UTILITY CHARGES | |
| Kambalda Workers Accommodation - Electricity | 60,000 |
| Kambalda Workers Accommodation - Water | (20,000) |
| 4.2.4 DEPRECIATION (NON CURRENT ASSETS) | |
| No Material Variance | 0 |
| 4.2.5 INTEREST EXPENSES | |
| No Material Variance | 0 |
| 4.2.6 INSURANCE EXPENSES | |
| 21/22 Workers Compensation | (68,928) |

Shire of Coolgardie
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

Note 4: PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ |
|--|--------------------|
| 4.2.7 OTHER EXPENDITURE | |
| Elected Members | 20,866 |
| 4.2.8 LOSS ON ASSET DISPOSAL | |
| No Material Variance | 0 |
| 4.3 CAPITAL REVENUE | |
| 4.3.1 NON OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS | |
| Bayley Street - State Funding | (883,000) |
| Bayley Street - Commonwealth Funding | (917,000) |
| LRCI Stage 4 | (364,001) |
| Kurrawang - Sharpe Road | (300,000) |
| Kambalda Aerodrome Upgrade | (3,715,000) |
| Plastic Facility | (4,000,000) |
| Widgiemooltha Dam | (400,000) |
| 4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS | |
| Proceeds from Disposal of Light Vehicles | 26,000 |
| Proceeds from Disposal of Heavy Plant | 74,000 |
| 4.4 CAPITAL EXPENSES | |
| 4.4.1 LAND AND BUILDINGS | |
| Housing & Workers Accommodation | (635,185) |
| Ccrf - Kitchen | 10,000 |
| Coolgardie Recreation Centre - Stadium Entrance Shelters | 25,000 |
| Kamablada Workers Accommodation - Additional Units | (500,000) |
| 11 Goodenia Court - Construction Of 3 Units | (75,000) |
| Kambalda Workers Accommodation - 100 Person Camp | (1,750,000) |
| Kurrawang Administration Office | 210,000 |
| Lot 2435 On Deposited Plan 107089 (Gnarlbine Road) | (72,883) |
| 4.4.2 FURNITURE AND EQUIPMENT | |
| No Material Variance | 0 |
| 4.4.3 PLANT AND EQUIPMENT | |
| Works Supervisor Vehicle | (8,094) |

Shire of Coolgardie
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

Note 4: PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ |
|--|--------------------|
| 4.4.4 INFRASTRUCTURE ASSETS - ROADS | |
| Jaurdi Hills Road | 80,000 |
| Bayley Street | 1,800,000 |
| Carins Road Construct | (324,638) |
| Rtr - Coolgardie North Road | 81,796 |
| Rtr - Victoria Rock Road | 81,796 |
| Roads To Recovery - Jaurdi Hills Road | 81,796 |
| Cave Hill Road | 81,796 |
| Mining Funded - Coolgardie North / Sands Rd Intersection | 400,000 |
| Mining Funded - Gnarlbine Road | (500,000) |
| Mining Funded - Carins Road | 400,000 |
| Ladyloch Road Intersection | 380,000 |
| Sharp Road (Kurrawang) | 300,000 |
| 4.4.5 INFRASTRUCTURE ASSETS - DRAINAGE | |
| No Material Variance | 0 |
| 4.4.6 INFRASTRUCTURE ASSETS - PARKS & OVALS | |
| Standpipe | (30,000) |
| Lions Park Upgrade - Soft Fall & 0-6 Year Old Play Space | (220,000) |
| Coolgardie Rsl - Installation Of Synthetic Turf | (30,000) |
| 4.4.7 INFRASTRUCTURE ASSETS - FOOTPATHS | |
| No Material Variance | 0 |
| 4.4.8 INFRASTRUCTURE ASSETS - SEWERAGE | |
| No Material Variance | 0 |
| 4.4.9 INFRASTRUCTURE ASSETS - OTHER | |
| Kambalda West Community Garden | (50,000) |
| Kambalda Aerodrome - Concrete Pathways | (20,784) |
| Ups Solar Powered System | (44,765) |
| Kambalda Airport Development | 265,000 |
| Kambalda Airport Upgrade | 6,550,000 |
| Coolgardie Refuse Site | (75,000) |
| Waste Sorting Facility | 4,000,000 |
| Widgiemooltha Dam | 400,000 |
| 4.4.9 ADVANCES TO COMMUNITY GROUPS | |
| No Material Variance | 0 |

Shire of Coolgardie
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

Note 4: PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ |
|--|--------------------|
| 4.5 OTHER ITEMS | |
| 4.5.1 PROCEEDS FROM LOANS | |
| Kambalda Workers Accommodation | 500,000 |
| Goodenia Court Development | 1,000,000 |
| Kambalda 100 Person Camp | 2,500,000 |
| Kambalda Aerodrome Upgrade | (3,100,000) |
| WATC Loan Refinancing | 2,350,000 |
| 4.5.2 PROCEEDS FROM SELF SUPPORTING LOANS | |
| Williams - Nickletown House | 3,000 |
| 4.5.3 TRANSFER FROM RESERVES (RESTRICTED ASSETS) | |
| Goodenia Court Development | 80,000 |
| 4.5.4 TRANSFER TO RESERVES (RESTRICTED ASSETS) | |
| Transfer to reserves for balance budget after review process | 0 |
| 4.5.5 REPAYMENT OF DEBENTURES | |
| Loan 112 - Coolgardie Swimming Pool | (87,929) |
| Loan 113 - Coolgardie Post Office | (358,188) |
| Loan 114 - Kambalda Swimming Pool | (1,376,128) |
| Loan 116 - Kambalda Swimming Pool No.2 | (487,532) |
| ANZ Loan Facility - Tyre Shredder | 119,000 |
| 4.5.6 REPAYMENT OF LEASES | |
| Vestone - Caterpillar D10T Dozer | (30,684) |
| 4.6.1 RATE REVENUE | |
| Interim Rates - New GRV Mining Camps | (300,000) |
| 4.6.2 OPENING FUNDING SURPLUS(DEFICIT) | |
| Opening Surplus as per 2021/22 Audited Financial Statements | (364,054) |
| | 0 |
| 4.6.3 NON-CASH WRITE BACK OF PROFIT (LOSS) | |
| Depreciation | 0 |
| Profit / Loss on Sale of Assets | 0 |
| Total Predicted Variances as per Annual Budget Review | 0 |

Shire of Coolgardie
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

note 5: BUDGET AMENDMENTS

| Account / Job No. | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjustments | Increase in Available Cash | Decrease in Available Cash | Amended 2021/22 Budget Running Balance |
|----------------------|---|--------------------|--------------------------|---|----------------------------------|-------------------------------|--|
| | Budget Adoption | | Opening Surplus(Deficit) | \$ | \$ | \$ | \$ |
| | Actual Opening Surplus per audited financial report | Proposed | | | (364,054) | | (599,236) (963,290) |
| 0175 | Interim Rates | Proposed | Operating Income | | | (300,000) | (1,263,290) |
| 0275 | Grants Commission - General Purpose | Proposed | Operating Income | | 83,662 | | (1,179,628) |
| 0279 | Other General Purpose Funding | Proposed | Operating Income | | | (210,000) | (1,389,628) |
| 0279 | Other General Purpose Funding | Proposed | Operating Income | | 18,172 | | (1,371,456) |
| 0279 | Other General Purpose Funding | Proposed | Operating Income | | 87,788 | | (1,283,668) |
| 0279 | Other General Purpose Funding | Proposed | Operating Income | | | (230,033) | (1,513,701) |
| 0780 | Fuel Tax Credits | Proposed | Operating Income | | | (8,000) | (1,521,701) |
| 0100 | Elected Members | Proposed | Operating Expenditure | | 20,866 | | (1,500,835) |
| 0208 | Animal Control Coolgardie | Proposed | Operating Expenditure | | | (2,000) | (1,502,835) |
| 0209 | Animal Control Kambalda | Proposed | Operating Expenditure | | | (2,000) | (1,504,835) |
| 0312 | EMERGENCY SERVICES | Proposed | Operating Expenditure | | 35,000 | | (1,469,835) |
| 0180 | Health & Wellbeing - Grants & Contributions | Proposed | Operating Expenditure | | 25,000 | | (1,444,835) |
| 0509 | MOSQUITO & OTHER PEST CONTROL | Proposed | Operating Expenditure | | 4,000 | | (1,440,835) |
| 0474 | Seniors Funding | Proposed | Operating Expenditure | | 25,000 | | (1,415,835) |
| 3100 | Workers Accommodation Camp Rental | #285/2022 | Operating Income | | 335,185 | | (1,080,650) |
| 3100 | Workers Accommodation Camp Rental | #287/2022 | Operating Income | | 300,000 | | (780,650) |
| 3100 | Workers Accommodation Camp Rental | Proposed | Operating Income | | | (656,530) | (1,437,180) |
| 3209 | Electricity | #285/2022 | Operating Income | | 60,000 | | (1,377,180) |
| 3211 | Water | #285/2022 | Operating Income | | | (20,000) | (1,397,180) |
| 3220 | Leasing Costs | #285/2022 | Operating Income | | 300,000 | | (1,097,180) |
| 3260 | ACCOMMODATION MANAGEMENT | #285/2023 | Operating Income | | 300,000 | | (797,180) |
| 0175 | Income Kambalda Tip | Proposed | Operating Income | | 300,000 | | (497,180) |

| Account / Job No. | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjustments | Increase in Available Cash | Decrease in Available Cash | Amended 2021/22 Budget Running Balance |
|-------------------|--|--------------------|-----------------------|--|----------------------------|----------------------------|--|
| | | | | \$ | \$ | \$ | \$ |
| 0176 | Income Coolgardie Tip | Proposed | Operating Income | | 150,000 | | (347,180) |
| 0183 | Coolgardie Waste - Tyres | Proposed | Operating Income | | 200,000 | | (147,180) |
| 0184 | Coolgardie Waste - Asbestos | Proposed | Operating Income | | 100,000 | | (47,180) |
| 0185 | Coolgardie Waste - Contaminated | Proposed | Operating Income | | 100,000 | | 52,820 |
| 0186 | Coolgardie Waste - Class 2 | Proposed | Operating Income | | 100,000 | | 152,820 |
| 0187 | Coolgardie Waste - Class 3 | Proposed | Operating Income | | | (1,350,000) | (1,197,180) |
| 0276 | Grant Income - Sanitation | Proposed | Capital Income | | | (4,000,000) | (5,197,180) |
| 0108 | Refuse Sites | Proposed | Operating Expenditure | | 70,000 | | (5,127,180) |
| 0308 | Coolgardie Sewerage | Proposed | Operating Expenditure | | 35,000 | | (5,092,180) |
| 0408 | Drainage (Urban) | Proposed | Operating Expenditure | | | (20,000) | (5,112,180) |
| 0508 | Parks and Gardens Coolgardie | Proposed | Operating Expenditure | | | (3,000) | (5,115,180) |
| 0515 | Parks and Reserves Kambalda West | Proposed | Operating Expenditure | | | (2,500) | (5,117,680) |
| 0516 | Parks and Reserves East Kambalda | Proposed | Operating Expenditure | | 5,000 | | (5,112,680) |
| 0612 | Skate Parks | Proposed | Operating Expenditure | | 10,000 | | (5,102,680) |
| 0901 | INCOME KAMBALDA RECREATION CENTRE | Proposed | Operating Expenditure | | 60,000 | | (5,042,680) |
| 0902 | INCOME KAMBALDA GYM | Proposed | Operating Income | | 50,000 | | (4,992,680) |
| 0903 | KAMBALDA RECREATION CENTRE - MISC INCOME | Proposed | Operating Income | | 35,000 | | (4,957,680) |
| 0204 | Income Roads - Contributions | Proposed | Operating Income | | | (700,000) | (5,657,680) |
| 0206 | Main Roads Direct Grant | Proposed | Operating Income | | 8,836 | | (5,648,844) |
| 0112 | Capital Road Funding - State | Proposed | Capital Income | | | (883,000) | (6,531,844) |
| 0113 | Capital Road Funding - Commonwealth | Proposed | Capital Income | | | (1,581,001) | (8,112,845) |
| 0220 | Grants Commission - Roads Component | Proposed | Operating Income | | 72,794 | | (8,040,051) |
| 0210 | Routine Road Maintenance | Proposed | Operating Expenditure | | | (95,000) | (8,135,051) |
| 0215 | Streets Own Resource | Proposed | Operating Expenditure | | | (20,000) | (8,155,051) |
| 0221 | Streets - not R2R own resources | Proposed | Operating Expenditure | | | (12,000) | (8,167,051) |
| 0775 | Airport Landing Fees | Proposed | Capital Income | | | (450,000) | (8,617,051) |
| 0780 | Aerodrome Capital Funding | Proposed | Capital Income | | | (3,715,000) | (12,332,051) |
| 0709 | Relating to Aerodromes | Proposed | Capital Income | | 200,000 | | (12,132,051) |
| 0210 | LOOK OUT AND INFORMATION BAYS | Proposed | Operating Expenditure | | 2,500 | | (12,129,551) |
| 0730 | Cashless Card Income | Proposed | Operating Income | | 67,599 | | (12,061,952) |
| 0735 | Income - CDC Support Hub | Proposed | Operating Income | | | (95,404) | (12,157,356) |

| Account / Job No. | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjustments | Increase in Available Cash | Decrease in Available Cash | Amended 2021/22 Budget Running Balance |
|-------------------|--|--------------------|-----------------------|--|----------------------------|----------------------------|--|
| | | | | \$ | \$ | \$ | \$ |
| 0640 | CDC Support Hub | Proposed | Operating Expenditure | | 95,404 | | (12,061,952) |
| 0674 | INCOME - RELATING TO ECONOMIC SERVICES | Proposed | Capital Income | | | (400,000) | (12,461,952) |
| 0174 | Private Works Income | Proposed | Operating Income | | | (200,000) | (12,661,952) |
| 0200 | Finance/Administration and Associated Costs | Proposed | Operating Expenditure | | | (68,928) | (12,730,880) |
| 0204 | IT and associated costs | Proposed | Operating Expenditure | | 70,000 | | (12,660,880) |
| 0308 | FUEL & OILS | Proposed | Operating Expenditure | | | (75,000) | (12,735,880) |
| 0271 | SALE OF CDO'S (LEHMAN) | Proposed | Operating Expenditure | | 114,270 | | (12,621,610) |
| 13097 | Housing & Workers Accommodation | #285/2022 | Capital Expenditure | | | (635,185) | (13,256,795) |
| 11153 | Ccrf - Kitchen | Proposed | Capital Expenditure | | 10,000 | | (13,246,795) |
| 13091 | Coolgardie Recreation Centre - Stadium Entrance Shelters | Proposed | Capital Expenditure | | 25,000 | | (13,221,795) |
| 13113 | Kurrawang Administration Office | Proposed | Capital Expenditure | | 210,000 | | (13,011,795) |
| 13120 | Lot 2435 On Deposited Plan 107089 (Gnarlbine Road) | Proposed | Capital Expenditure | | | (72,883) | (13,084,678) |
| 13121 | Kamablada Workers Accommodation - Additional Units | #268/2022 | Capital Expenditure | | | (500,000) | (13,584,678) |
| 13122 | 11 Goodenia Court - Construction Of 3 Units | #267/2022 | Capital Expenditure | | | (75,000) | (13,659,678) |
| 13126 | Kambalda Workers Accommodation - 100 Person Camp | Proposed | Capital Expenditure | | | (1,750,000) | (15,409,678) |
| 12026 | Works Supervisor Vehicle | Proposed | Capital Expenditure | | | (8,094) | (15,417,772) |
| 052 | Jaurdi Hills Road | Proposed | Capital Expenditure | | 80,000 | | (15,337,772) |
| 053 | Bayley Street | Proposed | Capital Expenditure | | 1,800,000 | | (13,537,772) |
| 056 | Carins Road Construct | Proposed | Capital Expenditure | | | (324,638) | (13,862,411) |
| TR002 | Rtr - Coolgardie North Road | Proposed | Capital Expenditure | | 81,796 | | (13,780,615) |
| TR005 | Rtr - Victoria Rock Road | Proposed | Capital Expenditure | | 81,796 | | (13,698,819) |
| TR052 | Roads To Recovery - Jaurdi Hills Road | Proposed | Capital Expenditure | | 81,796 | | (13,617,023) |
| TR155 | Cave Hill Road | Proposed | Capital Expenditure | | 81,796 | | (13,535,227) |
| F002A | Mining Funded - Coolgardie North / Sands Rd Intersection | Proposed | Capital Expenditure | | 400,000 | | (13,135,227) |
| F038 | Mining Funded - Gnarlbine Road | Proposed | Capital Expenditure | | | (500,000) | (13,635,227) |
| F156 | Mining Funded - Carins Road | Proposed | Capital Expenditure | | 400,000 | | (13,235,227) |
| F53 | Ladyloch Road Intersection | Proposed | Capital Expenditure | | 380,000 | | (12,855,227) |
| 018 | Sharp Road (Kurrawang) | Proposed | Capital Expenditure | | 300,000 | | (12,555,227) |
| 13082 | Standpipe | #287/2022 | Capital Expenditure | | | (30,000) | (12,585,227) |
| 13123 | Lions Park Upgrade - Soft Fall & 0-6 Year Old Play Space | #287/2022 | Capital Expenditure | | | (220,000) | (12,805,227) |
| 13124 | Coolgardie Rsl - Installation Of Synthetic Turf | #287/2022 | Capital Expenditure | | | (30,000) | (12,835,227) |

| Account / Job No. | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjustments | Increase in Available Cash | Decrease in Available Cash | Amended 2021/22 Budget Running Balance |
|--|--|--------------------|---------------------|--|----------------------------|----------------------------|--|
| | | | | \$ | \$ | \$ | \$ |
| 13112 | Kambalda Aerodrome - Concrete Pathways | Proposed | Capital Expenditure | | | (20,784) | (12,856,010) |
| 13125 | Kambalda West Community Garden | #287/2022 | Capital Expenditure | | | (50,000) | (12,906,010) |
| 13110 | Ups Solar Powered System | Proposed | Capital Expenditure | | | (44,765) | (12,950,775) |
| 12901 | Kambalda Airport Development | Proposed | Capital Expenditure | | 265,000 | | (12,685,775) |
| 13108 | Kambalda Aerodrome Runway Upgrade | Proposed | Capital Expenditure | | 6,550,000 | | (6,135,775) |
| 3005 | Coolgardie Refuse Site | Proposed | Capital Expenditure | | | (75,000) | (6,210,775) |
| 3008 | Waste Sorting Facility | Proposed | Capital Expenditure | | 4,000,000 | | (2,210,775) |
| 13119 | Widgiemooltha Dam | Proposed | Capital Expenditure | | 400,000 | | (1,810,775) |
| 10979 | Loan Proceeds - Workers Accommodation Additional Units | #268/2022 | Capital Income | | 500,000 | | (1,310,775) |
| 10980 | Loan Proceeds - Goodenia Court | #267/2022 | Capital Income | | 1,000,000 | | (310,775) |
| 10981 | Loan Proceeds - 100 Person Camp | Proposed | Capital Income | | 2,500,000 | | 2,189,225 |
| 10777 | Loan Proceeds - Kambalda Aerodrome | Proposed | Capital Income | | | (3,100,000) | (910,775) |
| 10777 | Loan Proceeds - WATC Loan Refinancing | Proposed | Capital Income | | 2,350,000 | | 1,439,225 |
| 15001 | Self Supporting Loans | Proposed | Capital Income | | 3,000 | | 1,442,225 |
| 10122 | Loan 112 - Coolgardie Swimming Pool | Proposed | Capital Expenditure | | | (87,929) | 1,354,296 |
| 11132 | Loan 113 - Coolgardie Post Office | Proposed | Capital Expenditure | | | (358,188) | 996,108 |
| 11142 | Loan 114 - Kambalda Swimming Pool | Proposed | Capital Expenditure | | | (1,376,128) | (380,020) |
| 11162 | Loan 116 - Kambalda Swimming Pool No.2 | Proposed | Capital Expenditure | | | (487,532) | (867,552) |
| 11163 | ANZ Loan Facility - Tyre Shredder | Proposed | Capital Expenditure | | 119,000 | | (748,552) |
| 12000 | Lease Repayments | Proposed | Capital Expenditure | | | (30,684) | (779,236) |
| 10474 | Proceeds from Disposal of Light Vehicles | Proposed | Capital Revenue | | 26,000 | | (753,236) |
| 10475 | Proceeds from Disposal of Heavy Plant | Proposed | Capital Revenue | | 74,000 | | (679,236) |
| 10000 | Transfer from Reserve - Goodenia Court | #267/2022 | Capital Income | | 80,000 | | (599,236) |
| 10000 | Transfer to Reserves (After Completion of Budget Review) | Proposed | Capital Revenue | | | 0 | (599,236) |
| Amended Budget Cash Position as per Council Resolution | | | | 0 | 24,876,206 | (24,876,206) | (599,236) |

Shire of Coolgardie
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

Note 6: Reserves

| | 2022/23 Budget | | | | 2022/23 Actual as at 31 January 2023 | | | | 2022/23 Final after Budget Review | | | |
|------------------------------------|-----------------------|-------------------|-----------------------|-----------------------|--------------------------------------|-------------------|-----------------------|-----------------------|-----------------------------------|-------------------|-----------------------|-----------------------|
| | Opening Balance \$ | Transfer to \$ | Transfer (from) \$ | Closing Balance \$ | Opening Balance \$ | Transfer to \$ | Transfer (from) \$ | Closing Balance \$ | Opening Balance \$ | Transfer to \$ | Transfer (from) \$ | Closing Balance \$ |
| Plant Reserve | 70,950 | 174 | 0 | 71,124 | 70,950 | 0 | 0 | 70,950 | 70,950 | 174 | 0 | 71,124 |
| Sewerage Reserve | 55,103 | 40,146 | (40,000) | 55,249 | 55,103 | 0 | 0 | 55,103 | 55,103 | 40,146 | (40,000) | 55,249 |
| Infrastructure Renewal Reserve | 81,815 | 227 | 0 | 82,042 | 81,815 | 0 | 0 | 81,815 | 81,815 | 227 | (80,000) | 2,042 |
| Aged Accommodation Renewal Reserve | 30,005 | 79 | 0 | 30,084 | 30,005 | 0 | 0 | 30,005 | 30,005 | 79 | 0 | 30,084 |
| | 237,873 | 40,626 | (40,000) | 238,499 | 237,873 | 0 | 0 | 237,873 | 237,873 | 40,626 | (120,000) | 158,499 |

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Purpose of the reserve

| | |
|------------------------------------|--|
| Plant Reserve | To be used for the purchase of major and minor plant and equipment |
| Sewerage Reserve | To repair, replace or extend the Coolgardie Sewerage Infrastructure |
| Infrastructure Renewal Reserve | To meet the needs of renewal funding for future Capital renewal Infrastructure generally |
| Aged Accommodation Renewal Reserve | To meet the needs of renewal funding for aged accommodation |

Shire of Coolgardie
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

Note 7: Detailed Income & Expenditure

| | 2022/23 YTD Budget | 2022/23 YTD Actual | Variance (\$'s) | Variance (%) | 2022/23 Budget | 2022/23 Amended Budget | 2022/23 Variance |
|--|--------------------------|--------------------------|--------------------|-----------------|--------------------|------------------------------|---------------------|
| RATES | | | | | | | |
| 030175 INCOME - Rates Levied | 184,398 | 55,019 | (129,379) | -70.16% | 409,398 | 109,398 | (300,000) |
| 030179 INCOME - RATES (Subsidiary Ledger) | 9,394,119 | 9,385,546 | (8,572) | -0.09% | 9,394,119 | 9,394,119 | 0 |
| 030117 Concession on Rates | (35,000) | (16,627) | 18,373 | -52.49% | (35,000) | (35,000) | 0 |
| 030183 DEBIT - RATES WRITTEN-OFF | (8,875) | 0 | 8,875 | -100.00% | (20,000) | (20,000) | 0 |
| 030184 INCOME - BACK RATES | 0 | (695) | (695) | 100.00% | 0 | 0 | 0 |
| 030185 Income - Penalty Interest Raised on Rates | 16,364 | 14,040 | (2,324) | -14.20% | 30,000 | 30,000 | 0 |
| 030186 INCOME - INSTALMENT INTEREST RECEIVED | 10,800 | 10,550 | (250) | -2.31% | 18,000 | 18,000 | 0 |
| 030187 INCOME - RATES ADMINISTRATION FEES RECEIVED | 30,000 | 38,107 | 8,107 | 27.02% | 30,000 | 30,000 | 0 |
| 030189 Rates Recovery Legal Fees - With GST | 100,000 | 112,240 | 12,240 | 12.24% | 200,000 | 200,000 | 0 |
| 030190 Account Enquiry Fees | 700 | 24 | (676) | -96.57% | 1,200 | 1,200 | 0 |
| TOTAL REVENUE | 9,692,506 | 9,598,205 | (94,301) | | 10,027,717 | 9,727,717 | (300,000) |
| 030161 DEBIT - ADMINISTRATION ALLOCATION RATES | 28,167 | 72,235 | (44,068) | -156.45% | 48,287 | 48,287 | 0 |
| 030100 EXPENSE - EMPLOYEE PAYROLL & SUPERANNUATION RATES | 212,717 | 242,822 | (30,105) | -14.15% | 318,800 | 318,800 | 0 |
| TOTAL EXPENDITURE | 240,884 | 315,057 | (74,173) | | 367,087 | 367,087 | 0 |
| SUB TOTAL: RATES | 9,451,622 | 9,283,148 | (168,474) | | 9,660,631 | 9,360,631 | (300,000) |
| GENERAL PURPOSE GRANTS | | | | | | | |
| 030275 INCOME - GRANTS COMMISSION GENERAL GRANT | 57,666 | 99,497 | 41,831 | 72.54% | 390,331 | 473,993 | 83,662 |
| 030278 INCOME - INTEREST | 2,552 | 120 | (2,432) | -95.30% | 4,375 | 4,375 | 0 |
| 030279 INCOME - OTHER GENERAL PURPOSE FUNDING | 18,492 | 124,451 | 105,960 | 573.02% | 728,492 | 394,420 | (334,072) |
| 030286 FEES AND CHARGES - ADMINISTRATION | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 140780 INCOME - FUEL TAX CREDITS | 10,500 | 3,347 | (7,153) | -68.12% | 18,000 | 10,000 | (8,000) |
| SUB TOTAL: TOTAL GENERAL PURPOSE GRANTS | 89,209 | 227,415 | 138,206 | | 1,141,198 | 882,788 | (258,410) |
| 030215 INTEREST ON OVERDRAFT FACILITY | 0 | 0 | 0 | -100.00% | 10,000 | 10,000 | 0 |
| TOTAL EXPENDITURE | 0 | 0 | 0 | | 10,000 | 10,000 | 0 |
| SUB TOTAL: OTHER GENERAL PURPOSE FUNDING | 89,209 | 227,415 | 138,206 | | 1,131,198 | 872,788 | (258,410) |
| SURPLUS / (DEFICIT) : GENERAL PURPOSE FUNDING | 9,540,831 | 9,510,563 | (30,268) | -0.32% | 10,791,828 | 10,233,418 | (558,410) |
| MEMBERS OF COUNCIL | | | | | | | |
| 040174 INCOME - CONTRIBUTIONS DONATIONS & MEMBER REIMBURSE | 1,000 | 0 | (1,000) | -100.00% | 2,000 | 2,000 | 0 |
| TOTAL REVENUE | 1,000 | 0 | (1,000) | | 2,000 | 2,000 | 0 |
| 040100 Executive Services - Members of Council | 327,754 | 289,503 | 38,251 | 11.67% | 536,346 | 515,480 | 20,866 |
| 040103 Members Allowances and Fees | 99,992 | 90,055 | 9,936 | 9.94% | 199,983 | 199,983 | 0 |
| 040107 Members Functions, Events, Contributions | 124,815 | 97,013 | 27,802 | 22.27% | 137,357 | 137,357 | 0 |
| 040111 EXPENSE - MEMBERS TRAVELLING | 0 | 752 | (752) | -100.00% | 0 | 0 | 0 |
| 040162 Administrative Allocation Members and Executive | 234,509 | 315,411 | (80,902) | -34.50% | 402,016 | 402,016 | 0 |
| TOTAL EXPENDITURE | 787,070 | 792,734 | (5,664) | | 1,275,702 | 1,254,836 | 20,866 |
| SUBTOTAL - MEMBERS OF COUNCIL | (786,070) | (792,734) | (6,664) | | (1,273,702) | (1,252,836) | 20,866 |
| OTHER GOVERNANCE | | | | | | | |
| 040170 Income - Other Governance | 700 | 3,607 | 2,907 | 415.35% | 1,200 | 1,200 | 0 |
| TOTAL REVENUE | 700 | 3,607 | 2,907 | | 1,200 | 1,200 | 0 |
| 040110 Human Resources and Associated Costs | 218,750 | 184,824 | 33,926 | 15.51% | 411,578 | 411,578 | 0 |
| 040120 Consultancy Governance | 303,438 | 427,644 | (124,206) | -40.93% | 478,030 | 478,030 | 0 |
| 040171 Expense - Other Governance | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| 040308 COSTS ASSOCIATED WITH LEGAL ACTION | 17,500 | 24,891 | (7,391) | -42.23% | 30,000 | 30,000 | 0 |
| TOTAL EXPENDITURE | 539,688 | 637,359 | (97,671) | | 919,608 | 919,608 | 0 |
| SUBTOTAL - OTHER GOVERNANCE | (538,988) | (633,751) | (94,763) | | (918,408) | (918,408) | 0 |
| SURPLUS / (DEFICIT) : GOVERNANCE | (1,325,058) | (1,426,486) | (101,428) | -7.65% | (2,192,110) | (2,171,244) | 20,866 |

| | 2022/23 YTD Budget | 2022/23 YTD Actual | Variance (\$'s) | Variance (%) | 2022/23 Budget | 2022/23 Amended Budget | 2022/23 Variance |
|--|--------------------------|--------------------------|--------------------|-----------------|-------------------|------------------------------|---------------------|
| FIRE PREVENTION | | | | | | | |
| 050174 INCOME - RELATING TO FIRE PREVENTION | 0 | 20,587 | 20,587 | 100.00% | 0 | 0 | 0 |
| 050175 INCOME - FESA GRANTS | 12,048 | 8,519 | (3,528) | -29.29% | 14,730 | 14,730 | 0 |
| TOTAL REVENUE | 12,048 | 29,106 | 17,058 | | 14,730 | 14,730 | 0 |
| 050110 FIRE PREVENTION | 22,931 | 13,014 | 9,917 | 43.25% | 30,555 | 30,555 | 0 |
| 050145 EXPENSE - DEPRECIATION FIRE PREVENTION | 411 | 414 | (3) | -0.70% | 705 | 705 | 0 |
| 050162 Administration Allocation Fire Prevention | 12,967 | 13,952 | (985) | -7.60% | 22,229 | 22,229 | 0 |
| TOTAL EXPENDITURE | 36,309 | 27,379 | 8,929 | | 53,488 | 53,488 | 0 |
| SUB TOTAL: FIRE PREVENTION | (24,261) | 1,727 | 25,988 | | (38,758) | (38,758) | 0 |
| ANIMAL CONTROL | | | | | | | |
| 050275 INCOME - DOG REGISTRATION FEES | 7,000 | 6,450 | (550) | -7.86% | 12,000 | 12,000 | 0 |
| 050276 Cat Registration | 1,000 | 351 | (649) | -64.89% | 1,000 | 1,000 | 0 |
| 050278 Income - Grants relating to Animal Control | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 050279 Income Other | 2,800 | 2,991 | 191 | 6.82% | 4,800 | 4,800 | 0 |
| TOTAL REVENUE | 10,800 | 9,792 | (1,008) | | 17,800 | 17,800 | 0 |
| 050205 EXPENSE - INSURANCE ANIMAL CONTROL | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| 050207 EXPENSE - ANIMAL CONTROL | 4,250 | 1,368 | 2,882 | 67.80% | 6,000 | 6,000 | 0 |
| 050208 Animal Control Coolgardie | 29,624 | 88,343 | (58,719) | -198.21% | 51,464 | 53,464 | (2,000) |
| 050209 Animal Control Kambalda | 26,585 | 23,423 | 3,162 | 11.90% | 46,093 | 48,093 | (2,000) |
| 050245 EXPENSE - DEPRECIATION ANIMAL CONTROL | 8,352 | 8,712 | (360) | -4.31% | 14,317 | 14,317 | 0 |
| 050262 Administration Allocation Animal Control | 14,596 | 14,212 | 383 | 2.63% | 25,021 | 25,021 | 0 |
| TOTAL EXPENDITURE | 83,407 | 136,058 | (52,651) | | 142,896 | 146,896 | (4,000) |
| SUB TOTAL: ANIMAL CONTROL | (72,607) | (126,267) | (53,659) | | (125,096) | (129,096) | (4,000) |
| OTHER LAW, ORDER & PUBLIC SAFETY | | | | | | | |
| 050308 Other Law Order and Public Safety | 0 | 0 | 0 | | 0 | 0 | 0 |
| TOTAL REVENUE | 0 | 0 | 0 | | 0 | 0 | 0 |
| 050308 Other Law Order and Public Safety | 48,955 | (1,787) | 50,742 | 103.65% | 84,671 | 84,671 | 0 |
| 050312 EMERGENCY SERVICES | 75,011 | 45,260 | 29,751 | 39.66% | 129,971 | 94,971 | 35,000 |
| 050362 Administration Allocation Other Law Order and Public Safety | 17,542 | 35,466 | (17,924) | -102.18% | 30,071 | 30,071 | 0 |
| TOTAL EXPENDITURE | 141,508 | 78,939 | 62,569 | | 244,713 | 209,713 | 35,000 |
| SUB TOTAL: OTHER LAW, ORDER & PUBLIC SAFETY | (141,508) | (78,939) | 62,569 | | (244,713) | (209,713) | 35,000 |
| SURPLUS / (DEFICIT) : LAW, ORDER & PUBLIC SAFETY | (238,376) | (203,479) | 34,898 | | (408,567) | (377,567) | 31,000 |
| HEALTH SERVICES | | | | | | | |
| 070171 Grant Funding for Capital Projects (Health Services) | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| 070172 Lease / Rental Agreements - Health | 1 | 0 | (1) | -100.00% | 1 | 1 | 0 |
| 070174 INCOME - RELATING TO MATERNAL AND INFANT HEALTH | 100,000 | 0 | (100,000) | -100.00% | 100,000 | 100,000 | 0 |
| 070180 Health & Wellbeing - Grants & Contributions | 0 | 14,583 | 14,583 | -100.00% | 0 | 25,000 | 25,000 |
| TOTAL REVENUE | 100,001 | 14,583 | (85,418) | | 100,001 | 125,001 | 25,000 |
| 070113 Health Services | 380,169 | 363,652 | 16,517 | 4.34% | 550,718 | 550,718 | 0 |
| 070115 HEALTH SERVICES - DEPRECIATION | 5,708 | 6,176 | (468) | -8.20% | 9,785 | 9,785 | 0 |
| 070162 ADMINISTRATION ALLOCATION HEALTH | 11,299 | 12,778 | (1,479) | -13.09% | 19,369 | 19,369 | 0 |
| TOTAL EXPENDITURE | 397,175 | 382,606 | 14,569 | | 579,872 | 579,872 | 0 |
| SUB TOTAL: HEALTH | (297,174) | (368,023) | (70,848) | | (479,871) | (454,871) | 25,000 |
| PREVENTATIVE SERVICES - ADMINISTRATION & INSPECTION | | | | | | | |
| 070378 Income Inspections and Other | 2,917 | 4,915 | 1,999 | 68.53% | 5,000 | 5,000 | 0 |
| 070474 INCOME - RELATING TO PREVENTATIVE SERVICES - ADMINIST | 0 | 94 | 94 | 100.00% | 0 | 0 | 0 |
| 070676 INCOME - RELATING TO POOL INSPECTIONS | 1,706 | 1,689 | (17) | -1.02% | 1,706 | 1,706 | 0 |
| TOTAL REVENUE | 4,623 | 6,698 | 2,075 | | 6,706 | 6,706 | 0 |
| 070309 Preventative Services | 25,033 | 37,767 | (12,734) | -50.87% | 42,550 | 42,550 | 0 |
| 070362 Administration Allocation Preventative Services | 14,592 | 28,555 | (13,963) | -95.69% | 25,015 | 25,015 | 0 |
| 070445 EXPENSE - DEPRECIATION ADMIN & INSPECTIONS | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| TOTAL EXPENDITURE | 39,625 | 66,323 | (26,697) | | 67,565 | 67,565 | 0 |

| | 2022/23 YTD Budget | 2022/23 YTD Actual | Variance (\$'s) | Variance (%) | 2022/23 Budget | 2022/23 Amended Budget | 2022/23 Variance |
|--|--------------------------|--------------------------|--------------------|-----------------|-------------------|------------------------------|---------------------|
| SUB TOTAL: PREVENTATIVE SERVICES - ADMINISTRATION & I | (35,002) | (59,625) | (24,622) | | (60,858) | (60,858) | 0 |
| PREVENTATIVE SERVICES - PEST CONTROL | | | | | | | |
| 070574 INCOME - RELATING TO PREVENTATIVE SERVICES - PEST CON | 0 | 0 | 0 | | 0 | 0 | 0 |
| TOTAL REVENUE | 0 | 0 | 0 | | 0 | 0 | 0 |
| 070509 MOSQUITO & OTHER PEST CONTROL | 31,637 | 2,465 | 29,172 | 92.21% | 47,455 | 43,455 | 4,000 |
| TOTAL EXPENDITURE | 31,637 | 2,465 | 29,172 | | 47,455 | 43,455 | 4,000 |
| SUB TOTAL: PREVENTATIVE SERVICES - PEST CONTROL | (31,637) | (2,465) | 29,172 | | (47,455) | (43,455) | 4,000 |
| OTHER HEALTH | | | | | | | |
| 070750 COVID-19 INCOME | 0 | 0 | 0 | | 0 | 0 | 0 |
| TOTAL REVENUE | 0 | 0 | 0 | | 0 | 0 | 0 |
| 070710 COVID-19 Operating Costs | 0 | 15,925 | (15,925) | -100.00% | 0 | 0 | 0 |
| 161161 LOAN 116 - COVID 19 INTEREST EXPENSE | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| TOTAL EXPENDITURE | 0 | 15,925 | (15,925) | | 0 | 0 | 0 |
| SUB TOTAL: PREVENTATIVE SERVICES - PEST CONTROL | 0 | (15,925) | (15,925) | | 0 | 0 | 0 |
| SURPLUS / (DEFICIT) : HEALTH | (363,814) | (446,037) | (82,224) | | (588,185) | (559,185) | 29,000 |
| PRE SCHOOLS | | | | | | | |
| 080145 EXPENSE - DEPRECIATION PRE-SCHOOL | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| TOTAL EXPENDITURE | 0 | 0 | 0 | | 0 | 0 | 0 |
| OTHER EDUCATION | | | | | | | |
| 080245 EXPENSE - DEPRECIATION OTHER EDUCATION | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| TOTAL EXPENDITURE | 0 | 0 | 0 | | 0 | 0 | 0 |
| CARE OF FAMILIES & CHILDREN | | | | | | | |
| 080345 EXPENSE - DEPRECIATION CARE OF FAMILIES | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| TOTAL EXPENDITURE | 0 | 0 | 0 | | 0 | 0 | 0 |
| AGED & DISABLED - SENIOR CITIZENS | | | | | | | |
| 080474 INCOME - RELATING TO AGED DISABLED & SENIOR CITIZENS | 25,000 | 48,295 | 23,295 | 93.18% | 50,000 | 75,000 | 25,000 |
| TOTAL INCOME | 25,000 | 48,295 | 23,295 | | 50,000 | 75,000 | 25,000 |
| 080409 SENIOR CITIZENS SERVICES | 40,833 | 26,254 | 14,579 | 35.70% | 70,000 | 70,000 | 0 |
| TOTAL EXPENDITURE | 40,833 | 26,254 | 14,579 | | 70,000 | 70,000 | 0 |
| SUB TOTAL: KAMBALDA RESOURCE CENTRE | (15,833) | 22,041 | 37,874 | | (20,000) | 5,000 | 25,000 |
| KAMBALDA RESOURCE CENTRE | | | | | | | |
| 080201 INCOME GRANTS - KAMBALDA RESOURCE CENTRE | 64,703 | 60,417 | (4,286) | -6.62% | 110,919 | 110,919 | 0 |
| 080202 INCOME OTHER - KAMBALDA RESOURCE CENTRE | 9,340 | 6,842 | (2,498) | -26.74% | 9,840 | 9,840 | 0 |
| 080220 INCOME TRANSWA RESOURCE CENTRE | 700 | 0 | (700) | -100.00% | 1,200 | 1,200 | 0 |
| TOTAL REVENUE | 74,743 | 67,259 | (7,484) | | 121,959 | 121,959 | 0 |
| 080209 Kambalda Resource Centre | 62,557 | 65,723 | (3,166) | -5.06% | 100,768 | 100,768 | 0 |
| 080210 Administration Allocation Kambalda Resource Centre | 27,615 | 28,816 | (1,201) | -4.35% | 47,339 | 47,339 | 0 |
| TOTAL EXPENDITURE | 90,172 | 94,539 | (4,367) | | 148,107 | 148,107 | 0 |
| SUB TOTAL: KAMBALDA RESOURCE CENTRE | (15,429) | (27,280) | (11,851) | | (26,148) | (26,148) | 0 |
| YOUTH SERVICES | | | | | | | |
| 080609 EXPENSE - RELATING TO KAMBALDA YOUTH & OTHER WELFARE | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| 080610 Youth Services | 7,000 | 2,835 | 4,165 | 59.50% | 12,000 | 12,000 | 0 |
| 080645 EXPENSE - DEPRECIATION YOUTH | 992 | 859 | 133 | 13.37% | 1,700 | 1,700 | 0 |
| TOTAL EXPENDITURE | 7,992 | 3,694 | 4,297 | | 13,700 | 13,700 | 0 |

| | 2022/23 YTD Budget | 2022/23 YTD Actual | Variance (\$'s) | Variance (%) | 2022/23 Budget | 2022/23 Amended Budget | 2022/23 Variance |
|---|--------------------------|--------------------------|--------------------|-----------------|-------------------|------------------------------|---------------------|
| COOLGARDIE COMMUNITY RESOURCE CENTRE | | | | | | | |
| 080701 INCOME GRANTS - COOLGARDIE RESOURCE CENTRE | 62,028 | 58,043 | (3,985) | -6.42% | 106,333 | 106,333 | 0 |
| 080702 INCOME OTHER - COOLGARDIE RESOURCE CENTRE | 875 | 1,583 | 708 | 80.93% | 1,500 | 1,500 | 0 |
| 080702 INCOME OTHER - COOLGARDIE RESOURCE CENTRE | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| TOTAL REVENUE | 62,903 | 59,626 | (3,276) | | 107,833 | 107,833 | 0 |
| 080710 Coolgardie Resource Centre | 106,756 | 29,659 | 77,098 | 72.22% | 186,783 | 186,783 | 0 |
| 080712 Administration Allocation Coolgardie Resource Centre | 27,615 | 28,816 | (1,201) | -4.35% | 47,339 | 47,339 | 0 |
| TOTAL EXPENDITURE | 134,371 | 58,475 | 75,896 | | 234,122 | 234,122 | 0 |
| SUB TOTAL: KAMBALDA RESOURCE CENTRE | (71,469) | 1,151 | 72,620 | | (126,289) | (126,289) | 0 |
| SURPLUS / (DEFICIT) : EDUCATION & WELFARE | (110,722) | (7,782) | 102,941 | | (186,137) | (161,137) | 25,000 |
| STAFF HOUSING | | | | | | | |
| 090102 INCOME - STAFF HOUSING | 16,077 | 6,292 | (9,784) | -60.86% | 27,560 | 27,560 | 0 |
| 090175 Proceeds from Disposal of Housing | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 090178 PROFIT / LOSS ON SALE OF ASSET | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| TOTAL REVENUE | 16,077 | 6,292 | (9,784) | | 27,560 | 27,560 | 0 |
| 090103 Staff Housing Operating | 26,409 | 25,220 | 1,190 | 4.51% | 46,843 | 46,843 | 0 |
| 090145 EXPENSE - DEPRECIATION STAFF HOUSING | 10,302 | 13,228 | (2,926) | -28.40% | 17,661 | 17,661 | 0 |
| 090150 Staff Housing Administration Fees | 0 | 41 | (41) | -100.00% | 0 | 0 | 0 |
| 090178 PROFIT / LOSS ON SALE OF ASSET | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| 090162 Administration Allocation Staff Housing | 8,690 | 14,995 | (6,304) | -72.55% | 14,898 | 14,898 | 0 |
| TOTAL EXPENDITURE | 45,402 | 53,484 | (8,082) | | 79,401 | 79,401 | 0 |
| SUB TOTAL: STAFF HOUSING | (29,325) | (47,192) | (17,866) | | (51,841) | (51,841) | 0 |
| OTHER HOUSING | | | | | | | |
| 090121 INCOME - AGED ACCOMMODATION | 37,629 | 40,069 | 2,440 | 6.48% | 64,506 | 64,506 | 0 |
| 090122 INCOME - OTHER HOUSING | 6,977 | 27,891 | 20,914 | 299.77% | 11,960 | 11,960 | 0 |
| 090275 INCOME - WELL AGED TOWN HOUSES KAMBALDA | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 090298 Grant Funding for Capital Projects (Other Housing) | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| TOTAL REVENUE | 44,605 | 67,959 | 23,354 | | 76,466 | 76,466 | 0 |
| 090115 Aged Accommodation - Coolgardie | 14,710 | 8,372 | 6,338 | 43.09% | 25,553 | 25,553 | 0 |
| 090118 Aged Accommodation - Kambalda | 19,602 | 19,392 | 211 | 1.07% | 35,238 | 35,238 | 0 |
| 090205 Other housing Operating | 8,025 | 31,110 | (23,085) | -287.66% | 13,100 | 13,100 | 0 |
| 090245 EXPENSE - DEPRECIATION OTHER HOUSING | 20,233 | 20,356 | (123) | -0.61% | 34,685 | 34,685 | 0 |
| 090250 Other Housing Administration Fees | 0 | 63 | (63) | -100.00% | 0 | 0 | 0 |
| 090262 Administration Allocation Other Housing | 11,210 | 14,995 | (3,785) | -33.76% | 19,217 | 19,217 | 0 |
| TOTAL EXPENDITURE | 73,780 | 94,287 | (20,507) | | 127,793 | 127,793 | 0 |
| SUB TOTAL: OTHER HOUSING | (29,175) | (26,328) | 2,847 | | (51,327) | (51,327) | 0 |

| | 2022/23 YTD Budget | 2022/23 YTD Actual | Variance (\$'s) | Variance (%) | 2022/23 Budget | 2022/23 Amended Budget | 2022/23 Variance |
|---|--------------------------|--------------------------|--------------------|-----------------|-------------------|------------------------------|---------------------|
| KAMBALDA WORKERS ACCOMMODATION FACILITY | | | | | | | |
| 093100 CAMP RENTAL INCOME | 1,714,834 | 486,625 | (1,228,210) | -71.62% | 5,651,920 | 5,630,575 | (21,345) |
| TOTAL REVENUE | 1,714,834 | 486,625 | (1,228,210) | | 5,651,920 | 5,630,575 | (21,345) |
| 093201 ACCOUNTING FEES | 4,167 | 0 | 4,167 | 100.00% | 25,000 | 25,000 | 0 |
| 093202 ADVERTISING | 417 | 3,475 | (3,059) | -734.09% | 2,500 | 2,500 | 0 |
| 093204 COMPLIANCE | 4,000 | 0 | 4,000 | 100.00% | 24,000 | 24,000 | 0 |
| 093207 ICT RELATED | 8,715 | 0 | 8,715 | 100.00% | 12,815 | 12,815 | 0 |
| 093209 ELECTRICITY | 122,500 | 0 | 122,500 | 100.00% | 210,000 | 150,000 | 60,000 |
| 093210 TELEPHONE | 7,000 | 0 | 7,000 | 100.00% | 12,000 | 12,000 | 0 |
| 093211 WATER | 49,000 | 0 | 49,000 | 100.00% | 84,000 | 104,000 | (20,000) |
| 093212 GAS | 1,250 | 0 | 1,250 | 100.00% | 7,500 | 7,500 | 0 |
| 093215 INSURANCE COSTS | 30,000 | 0 | 30,000 | 100.00% | 30,000 | 30,000 | 0 |
| 093216 INTEREST | 77,500 | 100,164 | (22,664) | -29.24% | 160,936 | 160,936 | 0 |
| 093220 LEASING COSTS | 185,714 | 350,177 | (164,463) | -88.56% | 1,700,000 | 1,400,000 | 300,000 |
| 093225 OFFICE SUPPLIES | 250 | 0 | 250 | 100.00% | 1,500 | 1,500 | 0 |
| 093230 PEST CONTROL | 1,333 | 0 | 1,333 | 100.00% | 8,000 | 8,000 | 0 |
| 093235 PRINTING & STATIONARY | 0 | 135 | (135) | -100.00% | 0 | 0 | 0 |
| 093250 REPAIRS & MAINTENANCE | 7,500 | 37,168 | (29,668) | -395.58% | 45,000 | 45,000 | 0 |
| 093260 ACCOMMODATION MANAGEMENT | 763,200 | 305,895 | 457,305 | 59.92% | 2,671,200 | 2,371,200 | 300,000 |
| 093262 ADMINISTRATION ALLOCATED | 11,254 | 0 | 11,254 | 100.00% | 67,525 | 67,525 | 0 |
| 093290 OTHER COSTS | 2,000 | 7,260 | (5,260) | -263.00% | 12,000 | 12,000 | 0 |
| TOTAL EXPENDITURE | 1,275,800 | 804,274 | 471,526 | | 5,073,977 | 4,433,977 | 640,000 |
| SUB TOTAL: KAMBALDA WORKERS ACCOMMODATION FACILI | 439,034 | (317,650) | (756,684) | | 577,943 | 1,196,598 | 618,655 |
| SURPLUS / (DEFICIT) : HOUSING | 380,534 | (391,169) | (771,703) | | 474,776 | 1,093,431 | 618,655 |
| SANITATION - OPERATIONS | | | | | | | |
| 100174 Income - Bin Service with NO GST | 318,127 | 317,317 | (810) | -0.25% | 545,360 | 545,360 | 0 |
| 100175 Income Kambalda Tip | 58,333 | 291,532 | 233,198 | 399.77% | 100,000 | 400,000 | 300,000 |
| 100176 Income Coolgardie Tip | 0 | 134,188 | 134,188 | 100.00% | 0 | 150,000 | 150,000 |
| 100177 Income contract Waste | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 100180 Coolgardie Waste - Domestic | 23,333 | 3,048 | (20,285) | -86.94% | 40,000 | 40,000 | 0 |
| 100181 Coolgardie Waste - Demolition / Construction | 0 | 1,883 | 1,883 | 100.00% | 0 | 0 | 0 |
| 100182 Coolgardie Waste - Soil | 2,917 | 219 | (2,697) | -92.48% | 5,000 | 5,000 | 0 |
| 100183 Coolgardie Waste - Tyres | 175,000 | 0 | (175,000) | -100.00% | 300,000 | 500,000 | 200,000 |
| 100184 Coolgardie Waste - Asbestos | 2,917 | 54,624 | 51,707 | 1772.80% | 5,000 | 105,000 | 100,000 |
| 100185 Coolgardie Waste - Contaminated | 2,917 | 63,420 | 60,503 | 2074.37% | 5,000 | 105,000 | 100,000 |
| 100186 Coolgardie Waste - Class 2 | 2,917 | 52,288 | 49,371 | 1692.72% | 5,000 | 105,000 | 100,000 |
| 100187 Coolgardie Waste - Class 3 | 1,020,833 | 26,278 | (994,555) | -97.43% | 1,750,000 | 400,000 | (1,350,000) |
| 100199 Coolgardie Waste - Other | 2,917 | 0 | (2,917) | -100.00% | 5,000 | 5,000 | 0 |
| 100274 Income - Bin Service with GST | 81,435 | 78,784 | (2,650) | -3.25% | 139,602 | 139,602 | 0 |
| 100275 INCOME - RELATING TO SANITATION | 0 | (666) | (666) | 100.00% | 0 | 0 | 0 |
| 100276 Grant Income - Sanitation | 0 | 0 | 0 | 100.00% | 4,000,000 | 0 | (4,000,000) |
| TOTAL REVENUE | 1,691,645 | 1,022,915 | (668,730) | | 6,899,962 | 2,499,962 | (4,400,000) |
| 100108 REFUSE SITE MAINTENANCE | 845,130 | 833,949 | 11,181 | 1.32% | 1,411,420 | 1,341,420 | 70,000 |
| 100125 Waste Strategy | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| 100145 EXPENSE - DEPRECIATION HOUSEHOLD SANITATION | 46,970 | 81,934 | (34,964) | -74.44% | 80,520 | 80,520 | 0 |
| 100162 Administration Allocation Waste Disposal | 53,997 | 52,938 | 1,059 | 1.96% | 92,567 | 92,567 | 0 |
| 100208 Private Works - Waste Disposal | 7,000 | 667 | 6,333 | 90.47% | 12,000 | 12,000 | 0 |
| 160662 ANZ Facility - Coolgardie Class 3 Facility (Interest Payments) | 57,505 | 64,159 | (6,654) | -11.57% | 94,008 | 94,008 | 0 |
| 160662 ANZ Facility - Coolgardie Class 3 Facility (Interest Payments) | 7,618 | 0 | 7,618 | 100.00% | 19,437 | 19,437 | 0 |
| TOTAL EXPENDITURE | 1,018,221 | 1,033,647 | (15,426) | | 1,709,951 | 1,639,951 | 70,000 |
| SUB TOTAL: SANITATION - OPERATIONS | 673,424 | (10,731) | (684,156) | | 5,190,011 | 860,011 | (4,330,000) |
| SANITATION - COMPLIANCE | | | | | | | |
| 100115 GROUND WATER MONITORING | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| TOTAL EXPENDITURE | 0 | 0 | 0 | | 0 | 0 | 0 |

| | 2022/23 YTD Budget | 2022/23 YTD Actual | Variance (\$'s) | Variance (%) | 2022/23 Budget | 2022/23 Amended Budget | 2022/23 Variance |
|---|--------------------------|--------------------------|--------------------|-----------------|-------------------|------------------------------|---------------------|
| SEWERAGE OPERATIONS | | | | | | | |
| 100374 INCOME - RELATING TO SEWERAGE | 241,000 | 182,675 | (58,325) | -24.20% | 377,429 | 377,429 | 0 |
| 100376 Income Pedestals | 5,903 | 0 | (5,903) | -100.00% | 10,120 | 10,120 | 0 |
| TOTAL REVENUE | 246,903 | 182,675 | (64,229) | | 387,549 | 387,549 | 0 |
| 100308 Sewerage Coolgardie | 216,855 | 247,618 | (30,763) | -14.19% | 352,455 | 317,455 | 35,000 |
| 100345 EXPENSE - DEPRECIATION SEWERAGE | 22,123 | 18,808 | 3,315 | 14.98% | 37,925 | 37,925 | 0 |
| 100362 Administration Allocation Sewerage Coolgardie | 19,690 | 14,082 | 5,608 | 28.48% | 33,754 | 33,754 | 0 |
| 160103 EXPENSE - LOAN 99 INTEREST (SEWERAGE) | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| TOTAL EXPENDITURE | 258,668 | 280,509 | (21,841) | | 424,135 | 389,135 | 35,000 |
| SUB TOTAL: SANITATION - SEWERAGE OPERATIONS | (11,765) | (97,834) | (86,069) | | (36,586) | (1,586) | 35,000 |
| URBAN STORMWATER | | | | | | | |
| 100408 Drainage (Urban) | 56,190 | 18,363 | 37,826 | 67.32% | 78,319 | 98,319 | (20,000) |
| 100445 EXPENSE - DEPRECIATION DRAINAGE | 20,559 | 20,854 | (295) | -1.44% | 35,243 | 35,243 | 0 |
| 100462 Administration Allocation Drainage | 9,446 | 17,211 | (7,766) | -82.22% | 16,192 | 16,192 | 0 |
| TOTAL EXPENDITURE | 86,194 | 56,429 | 29,765 | | 129,755 | 149,755 | (20,000) |
| PROTECTION OF ENVIRONMENT | | | | | | | |
| 100508 EXPENSE - RELATING TO PROTECTION OF ENVIRONMENT | 150 | 0 | 150 | 100.00% | 200 | 200 | 0 |
| TOTAL EXPENDITURE | 150 | 0 | 150 | | 200 | 200 | 0 |
| TOWN PLANNING & REGIONAL DEVELOPMENT | | | | | | | |
| 100668 INCOME - Town Planning and Development Fees | 13,333 | 73,736 | 60,403 | 453.02% | 80,000 | 80,000 | 0 |
| TOTAL REVENUE | 13,333 | 73,736 | 60,403 | | 80,000 | 80,000 | 0 |
| 100608 Town Planning and Regional Development | 67,500 | 92,545 | (25,045) | -37.10% | 120,000 | 120,000 | 0 |
| 100662 Administration Allocation Town Planning and Regional Development | 20,558 | 24,383 | (3,824) | -18.60% | 35,243 | 35,243 | 0 |
| TOTAL EXPENDITURE | 88,058 | 116,928 | (28,870) | | 155,243 | 155,243 | 0 |
| SUB TOTAL: TOWN PLANNING & REGIONAL DEVELOPMENT | (74,725) | (43,192) | 31,533 | | (75,243) | (75,243) | 0 |
| PUBLIC CONVENIENCES & OFF ROAD FACILITIES | | | | | | | |
| 100709 Public Conveniences | 64,382 | 32,584 | 31,798 | 49.39% | 104,762 | 104,762 | 0 |
| 100745 EXPENSE - DEPRECIATION OTHER COMMUNITY AMENITIES | 4,363 | 4,780 | (417) | -9.57% | 7,479 | 7,479 | 0 |
| TOTAL EXPENDITURE | 68,745 | 37,365 | 31,380 | | 112,241 | 112,241 | 0 |
| CEMETERIES | | | | | | | |
| 100740 Income Cemeteries | 1,500 | 3,132 | 1,632 | 108.78% | 3,000 | 3,000 | 0 |
| TOTAL REVENUE | 1,500 | 3,132 | 1,632 | | 3,000 | 3,000 | 0 |
| 100710 Cemetery Operating | 9,520 | 8,608 | 912 | 9.58% | 16,320 | 16,320 | 0 |
| 100718 Administration Allocation Cemetery and Other Community Amenities | 9,435 | 4,564 | 4,872 | 51.63% | 16,175 | 16,175 | 0 |
| 100719 Street Furniture and Bus Shelters | 2,209 | 0 | 2,209 | 100.00% | 2,209 | 2,209 | 0 |
| TOTAL EXPENDITURE | 21,164 | 13,171 | 7,993 | | 34,704 | 34,704 | 0 |
| SUB TOTAL: CEMETERIES | (19,664) | (10,040) | 9,625 | | (31,704) | (31,704) | 0 |
| SEWERAGE COMPLIANCE | | | | | | | |
| 100356 Compliance - Sewerage | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| TOTAL EXPENDITURE | 0 | 0 | 0 | | 0 | 0 | 0 |
| SURPLUS / (DEFICIT) : COMMUNITY AMENITIES | 412,182 | (255,590) | (667,772) | | 4,804,283 | 489,283 | (4,315,000) |

| | 2022/23 YTD Budget | 2022/23 YTD Actual | Variance (\$'s) | Variance (%) | 2022/23 Budget | 2022/23 Amended Budget | 2022/23 Variance |
|--|--------------------------|--------------------------|--------------------|-----------------|--------------------|------------------------------|---------------------|
| PUBLIC HALLS & CIVIC CENTRES | | | | | | | |
| 110145 EXPENSE - DEPRECIATION HALLS & CIVIC CENTRES | 24,208 | 25,076 | (868) | -3.58% | 41,500 | 41,500 | 0 |
| TOTAL EXPENDITURE | 24,208 | 25,076 | (868) | | 41,500 | 41,500 | 0 |
| COOLGARDIE SWIMMING POOL | | | | | | | |
| 110310 INCOME COOLGARDIE SWIMMING POOL | 7,200 | 8,167 | 967 | 13.43% | 12,000 | 12,000 | 0 |
| 110374 INCOME - RELATING TO COOLGARDIE POOL | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 110380 Income Grants Coolgardie Pool | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| TOTAL REVENUE | 7,200 | 8,167 | 967 | | 12,000 | 12,000 | 0 |
| 110300 Swimming Pool Coolgardie | 170,741 | 105,266 | 65,474 | 38.35% | 266,230 | 266,230 | 0 |
| 110345 EXPENSE - DEPRECIATION COOLGARDIE POOL | 2,053 | 1,940 | 112 | 5.48% | 3,519 | 3,519 | 0 |
| 110362 Administration Allocation Coolgardie Pool | 10,857 | 14,082 | (3,225) | -29.71% | 18,612 | 18,612 | 0 |
| 160121 EXPENSE - LOAN 112 POOL REFURBISHMENT INTEREST | 1,264 | 2,430 | (1,166) | -92.24% | 1,915 | 1,915 | 0 |
| TOTAL EXPENDITURE | 184,914 | 123,719 | 61,195 | | 290,276 | 290,276 | 0 |
| SUB TOTAL: COOLGARDIE SWIMMING POOL | (177,714) | (115,552) | 62,162 | | (278,276) | (278,276) | 0 |
| KAMBALDA SWIMMING POOL | | | | | | | |
| 110410 INCOME KAMBALDA SWIMMING POOL | 24,000 | 24,751 | 751 | | 48,000 | 48,000 | 0 |
| 110474 Capital Grant Funding - Kambalda Pool | 0 | 0 | 0 | | 0 | 0 | 0 |
| TOTAL REVENUE | 24,000 | 24,751 | 751 | | 48,000 | 48,000 | 0 |
| 110400 Swimming Pool Kambalda | 269,911 | 205,604 | 64,307 | 23.83% | 452,118 | 452,118 | 0 |
| 110445 EXPENSE - DEPRECIATION KAMBALDA POOL | 14,681 | 13,250 | 1,431 | 9.75% | 25,167 | 25,167 | 0 |
| 110462 Administration Allocation Kambalda Pool | 16,389 | 17,211 | (822) | -5.02% | 28,095 | 28,095 | 0 |
| 161141 LOAN 114 KAMBALDA POOL REFURBISHMENT (INTEREST) | 28,340 | 30,784 | (2,444) | -8.62% | 46,617 | 46,617 | 0 |
| 161141 LOAN 114 KAMBALDA POOL REFURBISHMENT (INTEREST) | 9,741 | 9,956 | (215) | -2.21% | 16,023 | 16,023 | 0 |
| TOTAL EXPENDITURE | 339,062 | 276,806 | 62,257 | | 568,020 | 568,020 | 0 |
| SUB TOTAL: KAMBALDA SWIMMING POOL | (315,062) | (252,055) | 63,008 | | (520,020) | (520,020) | 0 |
| PUBLIC PARKS, GARDENS & RESERVES | | | | | | | |
| 110585 Income - Contributions | 0 | 0 | 0 | | 0 | 0 | 0 |
| TOTAL REVENUE | 0 | 0 | 0 | | 0 | 0 | 0 |
| 110508 Parks and Gardens Coolgardie | 126,460 | 123,132 | 3,328 | 2.63% | 210,118 | 213,118 | (3,000) |
| 110515 Parks and Reserves Kambalda West | 195,237 | 128,115 | 67,121 | 34.38% | 343,334 | 345,834 | (2,500) |
| 110516 Parks and Reserves East Kambalda | 156,173 | 180,960 | (24,787) | -15.87% | 274,882 | 269,882 | 5,000 |
| 110545 EXPENSE - DEPRECIATION OTHER RECREATION AND SPORT | 239,792 | 143,534 | 96,258 | 40.14% | 411,072 | 411,072 | 0 |
| TOTAL EXPENDITURE | 717,662 | 575,742 | 141,920 | | 1,239,406 | 1,239,906 | (500) |
| SUB TOTAL: PUBLIC PARKS, GARDENS & RESERVES | (717,662) | (575,742) | 141,920 | | (1,239,406) | (1,239,906) | (500) |
| CLUBS & AMENITIES | | | | | | | |
| 110675 Income - Clubs and Amenities | 12,400 | 5,358 | (7,042) | -56.79% | 12,400 | 12,400 | 0 |
| 110676 Clubs & Amenities Income - Coolgardie | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 110677 Clubs & Amenities Income - Kambalda | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| TOTAL REVENUE | 12,400 | 5,358 | (7,042) | | 12,400 | 12,400 | 0 |
| 110604 Club Development | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| 110608 Leased Premises - Community Leases | 32,592 | 14,905 | 17,686 | 54.27% | 45,600 | 45,600 | 0 |
| 110611 Hard Courts | 7,310 | 2,723 | 4,588 | 62.76% | 11,610 | 11,610 | 0 |
| 110612 Skate Parks | 40,489 | 10,331 | 30,159 | 74.49% | 41,789 | 31,789 | 10,000 |
| 110645 EXPENSE - DEPRECIATION SPORTING CLUBS | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| 110662 Administration Allocation Clubs and Amenities | 22,363 | 24,383 | (2,020) | -9.03% | 38,336 | 38,336 | 0 |
| TOTAL EXPENDITURE | 102,754 | 52,341 | 50,413 | | 137,336 | 127,336 | 10,000 |
| SUB TOTAL: CLUBS & AMENITIES | (90,354) | (46,983) | 43,371 | | (124,936) | (114,936) | 10,000 |

| | 2022/23 YTD Budget | 2022/23 YTD Actual | Variance (\$'s) | Variance (%) | 2022/23 Budget | 2022/23 Amended Budget | 2022/23 Variance |
|---|--------------------------|--------------------------|--------------------|-----------------|--------------------|------------------------------|---------------------|
| LIBRARIES | | | | | | | |
| 110707 Libraries | 3,658 | 567 | 3,092 | 84.51% | 5,150 | 5,150 | 0 |
| 110745 EXPENSE - DEPRECIATION LIBRARIES | 362 | 365 | (3) | -0.70% | 621 | 621 | 0 |
| 110762 Administration Allocation Libraries | 6,859 | 7,302 | (442) | -6.45% | 11,759 | 11,759 | 0 |
| TOTAL EXPENDITURE | 10,880 | 8,233 | 2,647 | | 17,530 | 17,530 | 0 |
| COOLGARDIE RECREATION CENTRE | | | | | | | |
| 110801 INCOME COOLGARDIE RECREATION CENTRE | 3,500 | 3,880 | 380 | 10.86% | 6,000 | 6,000 | 0 |
| 110802 INCOME COOLGARDIE GYM | 3,500 | 6,207 | 2,707 | 77.34% | 6,000 | 6,000 | 0 |
| 110874 INCOME - RELATING TO COOLGARDIE RECREATION CENTRE | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| TOTAL REVENUE | 7,000 | 10,087 | 3,087 | | 12,000 | 12,000 | 0 |
| 110800 Coolgardie Recreation Centre Operating | 152,984 | 169,552 | (16,568) | -10.83% | 254,210 | 254,210 | 0 |
| 110808 Coolgardie Recreation Centre Activities | 5,345 | 1,036 | 4,309 | 80.62% | 9,162 | 9,162 | 0 |
| 110815 Coolgardie Gym | 7,000 | 10,517 | (3,517) | -50.24% | 12,000 | 12,000 | 0 |
| 110845 EXPENSE - DEPRECIATION COOLGARDIE RECREATION & CULT | 49,650 | 59,193 | (9,543) | -19.22% | 85,115 | 85,115 | 0 |
| 110862 Administration Allocation Coolgardie Recreation Centre | 40,398 | 40,681 | (283) | -0.70% | 69,255 | 69,255 | 0 |
| 161151 LOAN 115 COOLGARDIE RECREATION CENTRE (INTEREST) | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| TOTAL EXPENDITURE | 255,377 | 280,979 | (25,602) | | 429,742 | 429,742 | 0 |
| SUB TOTAL: COOLGARDIE RECREATION CENTRE | (248,377) | (270,892) | (22,515) | | (417,742) | (417,742) | 0 |
| KAMBALDA RECREATION CENTRE | | | | | | | |
| 110901 INCOME KAMBALDA RECREATION CENTRE | 29,500 | 53,107 | 23,607 | 80.02% | 49,500 | 99,500 | 50,000 |
| 110902 INCOME KAMBALDA GYM | 24,500 | 48,100 | 23,600 | 96.32% | 42,000 | 77,000 | 35,000 |
| 110903 KAMBALDA RECREATION CENTRE - MISC INCOME | 0 | 264 | 264 | 100.00% | 0 | 0 | 0 |
| TOTAL REVENUE | 54,000 | 101,471 | 47,471 | | 91,500 | 176,500 | 85,000 |
| 110900 Kambalda Recreation Centre (KCRF) Operating | 379,494 | 320,581 | 58,913 | 15.52% | 609,215 | 549,215 | 60,000 |
| 110908 Kambalda Recreation Centre (KCRF) Activities | 5,345 | 5,307 | 37 | 0.70% | 9,162 | 9,162 | 0 |
| 110913 EXPENSE - MKCRF VEHICLE | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| 110915 Kambalda Gym | 12,296 | 10,197 | 2,099 | 17.07% | 21,078 | 21,078 | 0 |
| 110945 EXPENSE - DEPRECIATION KAMBALDA RECREATION CTRS | 256,267 | 264,518 | (8,251) | -3.22% | 439,314 | 439,314 | 0 |
| 110962 Administration Allocation Kambalda Recreation Centre | 42,929 | 42,898 | 31 | 0.07% | 73,592 | 73,592 | 0 |
| TOTAL EXPENDITURE | 696,329 | 643,500 | 52,829 | | 1,152,361 | 1,092,361 | 60,000 |
| SUB TOTAL: KAMBALDA RECREATION CENTRE | (642,329) | (542,030) | 100,300 | | (1,060,861) | (915,861) | 145,000 |
| TELEVISION & RE-BROADCASTING | | | | | | | |
| 111090 Television and Broadcasting Income | 12,245 | 12,211 | (34) | | 14,420 | 14,420 | 0 |
| TOTAL REVENUE | 12,245 | 12,211 | (34) | | 14,420 | 14,420 | 0 |
| 111007 Television and Broadcasting | 6,754 | 916 | 5,838 | 86.44% | 8,279 | 8,279 | 0 |
| 111045 EXPENSE - DEPRECIATION TV & REBROADCASTING | 11,095 | 10,733 | 362 | 3.27% | 19,020 | 19,020 | 0 |
| TOTAL EXPENDITURE | 17,849 | 11,649 | 6,200 | | 27,299 | 27,299 | 0 |
| SUB TOTAL: TELEVISION REBROADCASTING | (5,604) | 563 | 6,167 | | (12,879) | (12,879) | 0 |
| OTHER CULTURE - COMMUNITY DEVELOPMENT & HERITAGE | | | | | | | |
| 111174 INCOME - RELATING TO OTHER CULTURE COMMUNITY DEVELC | 0 | 2,000 | 2,000 | | 0 | 0 | 0 |
| TOTAL REVENUE | 0 | 2,000 | 2,000 | | 0 | 0 | 0 |
| 111100 Community Development | 134,874 | 41,186 | 93,688 | 69.46% | 233,782 | 233,782 | 0 |
| 111109 Community Events | 111,500 | 92,892 | 18,608 | 16.69% | 119,000 | 119,000 | 0 |
| 111114 Heritage | 5,000 | 138 | 4,862 | 97.24% | 10,000 | 10,000 | 0 |
| 111145 EXPENSE - DEPRECIATION COMMUNITY DEVELOPMENT | 204 | 283 | (79) | -38.44% | 350 | 350 | 0 |
| 111162 Administration Allocation Community Development and Heritage | 23,734 | 25,035 | (1,301) | -5.48% | 40,686 | 40,686 | 0 |
| TOTAL EXPENDITURE | 275,312 | 159,534 | 115,778 | | 403,818 | 403,818 | 0 |
| SUB TOTAL: OTHER CULTURE - COMMUNITY DEVELOPMENT & | (275,312) | (157,534) | 117,778 | | (403,818) | (403,818) | 0 |
| SURPLUS / (DEFICIT) : RECREATION & CULTURE | (2,507,503) | (1,993,534) | 513,970 | | (4,116,968) | (3,962,468) | 154,500 |

| | 2022/23 YTD Budget | 2022/23 YTD Actual | Variance (\$'s) | Variance (%) | 2022/23 Budget | 2022/23 Amended Budget | 2022/23 Variance |
|---|--------------------------|--------------------------|--------------------|-----------------|--------------------|------------------------------|---------------------|
| STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION & MAINTENANCE | | | | | | | |
| 120112 CAPITAL ROADS GRANTS - STATE GOVERNMENT | 0 | 0 | 0 | 100.00% | 883,000 | 0 | (883,000) |
| 120113 INCOME CAPITAL ROADS GRANTS - C'WEALTH GOVERNMENT | 615,616 | 36,400 | (579,216) | -94.09% | 1,832,616 | 251,615 | (1,581,001) |
| 120201 Income Roads - Regional Road Group | 480,000 | 600,000 | 120,000 | 25.00% | 600,000 | 600,000 | 0 |
| 120202 Roads Income - Roads to Recovery | 327,184 | 0 | (327,184) | -100.00% | 327,184 | 327,184 | 0 |
| 120203 Income Roads - Blackspot | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 120204 Income Roads - Contributions | 0 | 0 | 0 | 100.00% | 1,400,000 | 700,000 | (700,000) |
| 120206 Direct Grant - Regional Road Group | 137,000 | 145,836 | 8,836 | 6.45% | 137,000 | 145,836 | 8,836 |
| 120220 FAGS - Road Grant | 29,371 | 65,767 | 36,397 | 123.92% | 323,741 | 396,535 | 72,794 |
| TOTAL REVENUE | 1,589,171 | 848,003 | (741,168) | | 5,503,541 | 2,421,170 | (3,082,371) |
| STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION & MAINTENANCE | | | | | | | |
| 120275 Income - Limited Carriage Campaign | 491,837 | 216,701 | (275,136) | -55.94% | 596,004 | 596,004 | 0 |
| 120376 STREET LIGHTING SUBSIDY | 0 | 0 | 0 | 100.00% | 5,000 | 5,000 | 0 |
| TOTAL REVENUE | 491,837 | 216,701 | (275,136) | | 601,004 | 601,004 | 0 |
| 120205 EXPENSE - INSURANCE TECH SERVICES | 0 | 2,582 | (2,582) | -100.00% | 0 | 0 | 0 |
| 120207 Street Lighting and Depots | 151,272 | 138,146 | 13,126 | 8.68% | 258,617 | 258,617 | 0 |
| 120210 Routine Road Maintenance | 534,126 | 959,926 | (425,800) | -79.72% | 1,070,526 | 1,165,526 | (95,000) |
| 120215 Streets Own Resource | 44,549 | 40,702 | 3,846 | 8.63% | 77,798 | 97,798 | (20,000) |
| 120217 Footpath Maintenance | 43,011 | 29,536 | 13,475 | 31.33% | 73,732 | 73,732 | 0 |
| 120221 Streets - not R2R own resources | 256,061 | 273,616 | (17,556) | -6.86% | 427,858 | 439,858 | (12,000) |
| 120245 EXPENSE - DEPRECIATION TECH SERVICES | 1,698,958 | 1,676,382 | 22,576 | 1.33% | 2,912,500 | 2,912,500 | 0 |
| 120262 ADMINISTRATION ALLOCATION TECH SERVICES | 150,405 | 184,631 | (34,226) | -22.76% | 257,836 | 257,836 | 0 |
| TOTAL EXPENDITURE | 2,878,381 | 3,305,521 | (427,140) | | 5,078,868 | 5,205,868 | (127,000) |
| SUB TOTAL: STREETS, ROADS, BRIDGES & DEPOT CONSTRUC | (2,386,544) | (3,088,820) | (702,276) | | (4,477,864) | (4,604,864) | (127,000) |
| ROAD PLANT PURCHASES | | | | | | | |
| 120377 Profit/Loss on asset disposal | 12,800 | 0 | (12,800) | -100.00% | 12,800 | 12,800 | 0 |
| 120474 Proceeds from Disposal of Light Vehicles | 0 | 0 | 0 | 100.00% | 0 | 26,000 | 26,000 |
| 120475 Proceeds from Disposal of Heavy Plant | 0 | 0 | 0 | 100.00% | 0 | 74,000 | 74,000 |
| TOTAL REVENUE | 12,800 | 0 | (12,800) | | 12,800 | 12,800 | 0 |
| 120377 Profit/Loss on asset disposal | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| TOTAL EXPENDITURE | 0 | 0 | 0 | | 0 | 0 | 0 |
| SUB TOTAL: ROAD PLANT PURCHASES | 12,800 | 0 | (12,800) | | 12,800 | 12,800 | 0 |
| AERODROMES | | | | | | | |
| 120774 INCOME - RELATING TO AERODROMES | 0 | (19,465) | (19,465) | 100.00% | 0 | 0 | 0 |
| 120775 Airport Landing Fees | 408,333 | 124,570 | (283,763) | -69.49% | 700,000 | 250,000 | (450,000) |
| 120776 Airport Reimbursements & Contributions | 35,000 | 0 | (35,000) | -100.00% | 60,000 | 60,000 | 0 |
| 120780 Aerodrome Capital Funding | 3,715,000 | 0 | (3,715,000) | -100.00% | 3,715,000 | 0 | (3,715,000) |
| TOTAL REVENUE | 4,158,333 | 105,105 | (4,053,228) | | 4,475,000 | 310,000 | (4,165,000) |
| 120709 Relating to Aerodromes | 282,436 | 113,539 | 168,897 | 59.80% | 453,465 | 253,465 | 200,000 |
| 120762 ADMINISTRATION ALLOCATION AERODROMES | 6,547 | 4,694 | 1,853 | 28.30% | 11,224 | 11,224 | 0 |
| 160664 Loan Interest - Kambalda Aerodrome (ANZ Facility) | 17,161 | 19,420 | (2,259) | -13.16% | 28,102 | 28,102 | 0 |
| TOTAL EXPENDITURE | 306,144 | 137,653 | 168,491 | | 492,790 | 292,790 | 200,000 |
| SUB TOTAL: AERODROMES | 3,852,189 | (32,547) | (3,884,737) | | 3,982,210 | 17,210 | (3,965,000) |
| SURPLUS / (DEFICIT) : TRANSPORT | 3,067,616 | (2,273,364) | (5,340,980) | | 5,020,687 | (2,153,684) | (7,174,371) |
| RURAL SERVICES | | | | | | | |
| 130109 Rural Service - Control | 33,000 | 0 | 33,000 | 100.00% | 50,000 | 50,000 | 0 |
| TOTAL EXPENDITURE | 33,000 | 0 | 33,000 | | 50,000 | 50,000 | 0 |
| TOURISM & AREA POMOTION | | | | | | | |
| 130270 INCOME VISITORS CENTRE | 32,083 | 34,153 | 2,070 | 6.45% | 55,000 | 55,000 | 0 |
| 130274 INCOME - RELATING TO TOURISM & AREA PROMOTION | 18,167 | 2,828 | (15,338) | -84.43% | 101,500 | 101,500 | 0 |
| TOTAL REVENUE | 50,250 | 36,982 | (13,268) | | 156,500 | 156,500 | 0 |

| | 2022/23 YTD Budget | 2022/23 YTD Actual | Variance (\$'s) | Variance (%) | 2022/23 Budget | 2022/23 Amended Budget | 2022/23 Variance |
|--|--------------------------|--------------------------|--------------------|-----------------|-------------------|------------------------------|---------------------|
| 130208 EXPENSE - COOLGARDIE VISITOR CENTRE | 210,657 | 176,095 | 34,561 | 16.41% | 373,738 | 373,738 | 0 |
| 130210 LOOK OUT AND INFORMATION BAYS | 22,301 | 11,915 | 10,386 | 46.57% | 35,358 | 32,858 | 2,500 |
| 130217 TOURISM AND AREA DEVELOPMENT | 13,408 | 12,916 | 492 | 3.67% | 23,071 | 23,071 | 0 |
| 130220 EXPENSE - CONSULTANTS SUBSCRIPTIONS & AREA PROMOTIC | 14,250 | 7,590 | 6,660 | 46.74% | 14,250 | 14,250 | 0 |
| 130245 EXPENSE - DEPRECIATION TOURISM | 35,910 | 25,044 | 10,866 | 30.26% | 61,560 | 61,560 | 0 |
| 130262 ADMINISTRATION ALLOCATION TOURISM | 37,974 | 39,117 | (1,143) | -3.01% | 65,098 | 65,098 | 0 |
| 130608 EXPENSE - RELATING TO DEVELOPMENT & OTHER ECONOMIC | 11,503 | 5,491 | 6,012 | 52.26% | 19,720 | 19,720 | 0 |
| TOTAL EXPENDITURE | 346,003 | 278,169 | 67,834 | | 592,795 | 590,295 | 2,500 |
| SUB TOTAL: TOURISM & AREA PROMOTION | (295,753) | (241,187) | 54,565 | | (436,295) | (433,795) | 2,500 |
| BUILDING CONTROL | | | | | | | |
| 130374 CLEAN UP ORDERS | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 130375 INCOME- BCITF COMMISSION | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 130376 INCOME - BRB COMMISSION | 0 | 105 | 105 | 100.00% | 0 | 0 | 0 |
| 130400 INCOME BUILDING | 38,500 | 48,013 | 9,513 | 24.71% | 66,000 | 66,000 | 0 |
| TOTAL REVENUE | 38,500 | 48,118 | 9,618 | | 66,000 | 66,000 | 0 |
| 130320 BUILDING CONTROL | 29,167 | 3,930 | 25,237 | 86.53% | 50,000 | 50,000 | 0 |
| 130362 ADMINISTRATION ALLOCATION BUILDING CONTROL | 14,943 | 43,680 | (28,737) | -192.31% | 25,617 | 25,617 | 0 |
| TOTAL EXPENDITURE | 44,110 | 47,610 | (3,500) | | 75,617 | 75,617 | 0 |
| SUB TOTAL: BUILDING CONTROL | (5,610) | 507 | 6,117 | | (9,617) | (9,617) | 0 |
| OTHER ECONOMIC SERVICES | | | | | | | |
| 130674 INCOME - RELATING TO ECONOMIC SERVICES | 363,244 | 0 | (363,244) | -100.00% | 763,244 | 363,244 | (400,000) |
| 130676 POST OFFICE COMPLEX INCOME | 100,000 | 108,650 | 8,650 | 8.65% | 1,670,000 | 1,670,000 | 0 |
| 130677 CHARGES - HORSE BLOCKS | 4,500 | 0 | (4,500) | -100.00% | 9,000 | 9,000 | 0 |
| 130700 Income Post Office | 15,646 | 12,655 | (2,992) | -19.12% | 25,537 | 25,537 | 0 |
| 130730 INCOME - Cashless Card Scheme | 130,000 | 22,533 | (107,467) | -82.67% | 130,000 | 197,599 | 67,599 |
| 130735 Income - CDC Support Hub | 251,894 | 177,807 | (74,087) | -29.41% | 431,818 | 336,414 | (95,404) |
| TOTAL REVENUE | 865,284 | 321,645 | (543,640) | | 3,029,599 | 2,601,794 | (427,805) |
| 130611 COOLGARDIE POST OFFICE | 9,025 | 5,833 | 3,192 | 35.37% | 11,938 | 11,938 | 0 |
| 130615 STANDPIPES | 4,800 | 6,302 | (1,502) | -31.30% | 9,600 | 9,600 | 0 |
| 130617 Other Buildings and Facilities | 12,701 | 5,460 | 7,241 | 57.01% | 22,102 | 22,102 | 0 |
| 130625 Regional Records Facility | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| 130630 EXPENSE - Cashless Card Scheme | 46,687 | 36,252 | 10,435 | 22.35% | 78,783 | 78,783 | 0 |
| 130635 MIGRANT INITIATIVE PROGRAMS | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| 130640 Expenditure - CDC Support Hub | 265,364 | 180,981 | 84,382 | 31.80% | 454,909 | 359,505 | 95,404 |
| 130745 Coolgardie Truck Bay | 0 | 4,843 | (4,843) | -100.00% | 0 | 0 | 0 |
| 130645 EXPENSE - DEPRECIATION ECONOMIC DEVELOPMENT | 76,747 | 108,520 | (31,773) | -41.40% | 131,567 | 131,567 | 0 |
| 130662 ADMINISTRATION ALLOCATION ECONOMIC DEVELOPMENT | 33,569 | 0 | 33,569 | 100.00% | 57,547 | 57,547 | 0 |
| 130680 Economic Development | 292,426 | 321,439 | (29,014) | -9.92% | 493,938 | 493,938 | 0 |
| 161131 LOAN 113 POST OFFICE REFURBISHMENT (INTEREST) | 7,377 | 10,569 | (3,193) | -43.28% | 12,134 | 12,134 | 0 |
| TOTAL EXPENDITURE | 748,695 | 680,201 | 68,494 | | 1,272,518 | 1,177,114 | 95,404 |
| SUB TOTAL: OTHER ECONOMIC SERVICES | 116,590 | (358,556) | (475,145) | | 1,757,081 | 1,424,680 | (332,401) |
| SURPLUS / (DEFICIT) : ECONOMIC SERVICES | (217,773) | (599,236) | (381,463) | | 1,261,169 | 931,268 | (329,901) |
| ADMINISTRATION SERVICES | | | | | | | |
| 040273 MISCELLANEOUS INCOME - DISCOUNTS | 14,565 | 0 | (14,565) | -100.00% | 14,565 | 14,565 | 0 |
| 040275 MISCELLANEOUS | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 040276 INCOME - CONTRIBUTIONS REIMBURSEMENTS & DONATIONS | 5,827 | (6,046) | (11,873) | -203.76% | 9,989 | 9,989 | 0 |
| TOTAL REVENUE | 20,392 | (6,046) | (26,438) | | 24,554 | 24,554 | 0 |
| 040200 Finance/Administration and Associated Costs | 592,339 | 684,979 | (92,640) | -15.64% | 853,225 | 922,153 | (68,928) |
| 040202 Records and associated costs | 45,659 | 2,208 | 43,451 | 95.16% | 78,681 | 78,681 | 0 |
| 040204 IT and associated costs | 337,148 | 305,402 | 31,746 | 9.42% | 544,253 | 474,253 | 70,000 |
| 040215 Cost of Operations | 164,997 | 148,473 | 16,524 | 10.01% | 288,705 | 288,705 | 0 |
| 040216 ADMIN EQUIPMENT PURCHASES UNDER \$5,000 | 3,000 | 5,763 | (2,763) | -92.09% | 3,000 | 3,000 | 0 |
| 040220 CONSULTANTS SUBSCRIPTIONS AND OTHER | 64,767 | 58,685 | 6,081 | 9.39% | 86,350 | 86,350 | 0 |
| 040261 Credit - Administration Allocated | (1,242,655) | (1,303,889) | 61,235 | -4.93% | (1,913,851) | (1,913,851) | 0 |
| 040264 EXPENSE - Rounding (Cash Parameters) | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |

| | 2022/23 YTD Budget | 2022/23 YTD Actual | Variance (\$'s) | Variance (%) | 2022/23 Budget | 2022/23 Amended Budget | 2022/23 Variance |
|---|--------------------------|--------------------------|--------------------|-----------------|-------------------|------------------------------|---------------------|
| 040311 EXPENSE - OCCUPATION SAFETY & HEALTH | 0 | 1,173 | (1,173) | -100.00% | 0 | 0 | 0 |
| 040314 EXPENSE - MAS VEHICLE | 5,697 | 5,595 | 101 | 1.78% | 9,766 | 9,766 | 0 |
| 040338 DEBT - Debtors Written Off | 250 | 0 | 250 | 100.00% | 500 | 500 | 0 |
| 040345 EXPENSE - DEPRECIATION CORPORATE SERVICES | 49,664 | 33,513 | 16,152 | 32.52% | 85,139 | 85,139 | 0 |
| TOTAL EXPENDITURE | 20,865 | (58,099) | 78,965 | | 35,769 | 34,697 | 1,072 |
| SUB TOTAL: ADMINISTRATION SERVICES | (473) | 52,053 | 52,526 | | (11,215) | (10,143) | 1,072 |
| PRIVATE WORKS | | | | | | | |
| 140174 INCOME - RELATING TO PRIVATE WORKS | 60,000 | 20,764 | (39,236) | -65.39% | 230,000 | 30,000 | (200,000) |
| TOTAL REVENUE | 60,000 | 20,764 | (39,236) | | 230,000 | 30,000 | (200,000) |
| 140109 Expense related to private works | 130,000 | 3,180 | 126,820 | 97.55% | 130,000 | 130,000 | 0 |
| TOTAL EXPENDITURE | 130,000 | 3,180 | 126,820 | | 130,000 | 130,000 | 0 |
| SUB TOTAL: PRIVATE WORKS | (70,000) | 17,583 | 87,583 | | 100,000 | (100,000) | (200,000) |
| PUBLIC WORKS OVERHEADS | | | | | | | |
| 140274 INCOME - RELATING TO PUBLIC WORKS OVERHEADS | 0 | 20,000 | 20,000 | 100.00% | 0 | 0 | 0 |
| 140275 INCOME - WORKERS COMPENSATION / INSURANCE REIMBURS | 0 | 56,575 | 56,575 | 100.00% | 0 | 0 | 0 |
| TOTAL REVENUE | 0 | 76,575 | 76,575 | | 0 | 0 | 0 |
| 140208 EXPENSE - RELATING TO PUBLIC WORKS OVERHEADS | 563,830 | 440,204 | 123,626 | 21.93% | 903,543 | 903,543 | 0 |
| 140221 EXPENSE - VEHICLE (LIGHT) OPERATIONS | 8,559 | 8,834 | (275) | -3.21% | 14,672 | 14,672 | 0 |
| 140262 ADMINISTRATION ALLOCATION PUBLIC WORKS | 148,130 | 166,768 | (18,637) | -12.58% | 253,937 | 253,937 | 0 |
| 140267 CREDIT - OVERHEADS ALLOCATED TO WORKS | (720,519) | (615,806) | (104,713) | 14.53% | (1,172,152) | (1,172,152) | 0 |
| TOTAL EXPENDITURE | 0 | 0 | 0 | | 0 | 0 | 0 |
| SUB TOTAL: PUBLIC WORKS OVERHEADS | (0) | 76,575 | 76,575 | | (0) | (0) | 0 |
| PLANT OPERATION COSTS | | | | | | | |
| 140310 PARTS & REPAIRS | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| TOTAL REVENUE | 0 | 0 | 0 | | 0 | 0 | 0 |
| 130621 Shared Services | 35,000 | 91,450 | (56,450) | -161.29% | 60,000 | 60,000 | 0 |
| 140305 INSURANCE PLANT | 22,280 | 0 | 22,280 | 100.00% | 22,280 | 22,280 | 0 |
| 140306 OPERATING LEASES | 50,204 | 43,546 | 6,657 | 13.26% | 86,063 | 86,063 | 0 |
| 140308 FUEL & OILS | 108,500 | 173,687 | (65,188) | -60.08% | 186,000 | 261,000 | (75,000) |
| 140309 CONSUMABLES | 15,167 | 0 | 15,167 | 100.00% | 26,000 | 26,000 | 0 |
| 140310 PARTS & REPAIRS | 106,342 | 168,206 | (61,865) | -58.18% | 182,300 | 182,300 | 0 |
| 140311 INTERNAL REPAIR WAGES | 74,012 | 39,617 | 34,395 | 46.47% | 125,596 | 125,596 | 0 |
| 140312 EXPENSE - VEHICLE & RADIO LICENCES | 27,369 | 13,383 | 13,986 | 51.10% | 27,369 | 27,369 | 0 |
| 140315 EXPENSE - EXPENDABLE TOOLS | 1,657 | 0 | 1,657 | 100.00% | 2,841 | 2,841 | 0 |
| 140345 DEBIT - PLANT DEPRECIATION | 305,707 | 139,549 | 166,158 | 54.35% | 524,070 | 524,070 | 0 |
| 140367 CREDIT - PLANT OPERATION COSTS ALLOCATED TO WORKS | (440,530) | (705,913) | 265,383 | -60.24% | (718,449) | (718,449) | 0 |
| 140368 CREDIT - PLANT DEPRECIATION COSTS ALLOCATED TO WORKS | (305,707) | (16,011) | (289,696) | 94.76% | (524,070) | (524,070) | 0 |
| TOTAL EXPENDITURE | 0 | (52,485) | 52,485 | | 0 | 75,000 | (75,000) |
| SUB TOTAL: PLANT OPERATION COSTS | (0) | 52,485 | 52,485 | | (0) | (75,000) | (75,000) |
| UNCLASSIFIED | | | | | | | |
| 040271 SALE OF CDO'S (LEHMAN) | 0 | 114,720 | 114,720 | 100.00% | 0 | 114,270 | 114,270 |
| TOTAL REVENUE | 0 | 114,720 | 114,720 | | 0 | 114,270 | 114,270 |
| SURPLUS / (DEFICIT) : OTHER PROPERTY & SERVICES | (70,473) | 313,417 | 383,890 | | 88,785 | (70,873) | (159,658) |
| TOTAL OPERATING SURPLUS / (DEFICIT) | 8,567,443 | 2,227,303 | (6,340,140) | | 14,949,561 | 3,291,242 | (11,658,319) |

| | 2022/23 YTD Budget | 2022/23 YTD Actual | Variance (\$'s) | Variance (%) | 2022/23 Budget | 2022/23 Amended Budget | 2022/23 Variance |
|---|--------------------------|--------------------------|--------------------|-----------------|-------------------|------------------------------|---------------------|
| CAPITAL EXPENDITURE | | | | | | | |
| Land & Buildings | | | | | | | |
| C09005 Renewal 11 Wildflower Court | 25,000 | 0 | 25,000 | 100.00% | 25,000 | 25,000 | 0 |
| C09007 Renewal Kambalda Pool Flat | 40,000 | 0 | 40,000 | 100.00% | 40,000 | 40,000 | 0 |
| C13097 Housing & Workers Accommodation | 7,300,000 | 5,859,984 | 1,440,016 | 19.73% | 7,300,000 | 7,935,185 | (635,185) |
| C11153 Crf - Kitchen | 25,000 | 10,658 | 14,342 | 57.37% | 25,000 | 15,000 | 10,000 |
| C13091 Coolgardie Recreation Centre - Stadium Entrance Shelters | 0 | 0 | 0 | -100.00% | 25,000 | 0 | 25,000 |
| C13015 Lifestyle Blocks - Horse Blocks | 0 | 0 | 0 | -100.00% | 60,000 | 60,000 | 0 |
| C13039 Coolgardie Cultural & Community Hub | 320,000 | 256,469 | 63,531 | 19.85% | 320,000 | 320,000 | 0 |
| C13051 Industrial Subdivision | 0 | 6,750 | (6,750) | -100.00% | 20,000 | 20,000 | 0 |
| C13113 Kurrawang Administration Office | 210,000 | 0 | 210,000 | 100.00% | 210,000 | 0 | 210,000 |
| C13117 Coolgardie Cultural Hub - Fit Out | 150,000 | 84,315 | 65,685 | 43.79% | 150,000 | 150,000 | 0 |
| C13120 Lot 2435 On Deposited Plan 107089 (Gnarlbine Road) | 0 | 72,883 | (72,883) | -100.00% | 0 | 72,883 | (72,883) |
| C13121 Kambalda Workers Accommodation - Additional Units | 0 | 1,050 | (1,050) | -100.00% | 0 | 500,000 | (500,000) |
| C13122 11 Goodenia Court - Construction Of 3 Units | 0 | 0 | 0 | -100.00% | 0 | 75,000 | (75,000) |
| C13126 Kambalda Workers Accommodation - 100 Person Camp | 0 | 0 | 0 | -100.00% | 0 | 1,750,000 | (1,750,000) |
| INS349 Coolgardie Storm Damage - Stage 3 | 320,000 | 17,434 | 302,566 | 94.55% | 320,000 | 320,000 | 0 |
| INS357 Coolgardie Post Office - Fire Damage | 400,000 | 168,837 | 231,163 | 57.79% | 1,200,000 | 1,200,000 | 0 |
| SUB TOTAL: LAND & BUILDINGS | 8,790,000 | 6,478,380 | 2,311,620 | | 9,695,000 | 12,483,068 | (2,788,068) |
| Furniture & Equipment | | | | | | | |
| C04003 It Upgrades And Replacements | 17,500 | 35,769 | (18,269) | -104.39% | 30,000 | 30,000 | 0 |
| C13115 Risk, Performance Management, Compliance & Esg Module | 80,000 | 32,400 | 47,600 | 59.50% | 80,000 | 80,000 | 0 |
| SUB TOTAL: FURNITURE & EQUIPMENT | 97,500 | 68,169 | 29,331 | | 110,000 | 110,000 | 0 |
| Plant & Equipment | | | | | | | |
| C12013 Works Utility | 55,000 | 0 | 55,000 | 100.00% | 55,000 | 55,000 | 0 |
| C12026 Works Supervisor Vehicle | 55,000 | 63,094 | (8,094) | -14.72% | 55,000 | 63,094 | (8,094) |
| C13104 Holden Captiva | 44,000 | 0 | 44,000 | 100.00% | 44,000 | 44,000 | 0 |
| C13106 Trailer | 15,000 | 0 | 15,000 | 100.00% | 15,000 | 15,000 | 0 |
| C13116 Metro Counters X 3 | 26,000 | 0 | 26,000 | 100.00% | 26,000 | 26,000 | 0 |
| C13098 Tyre Shredder | 1,000,000 | 0 | 1,000,000 | 100.00% | 1,000,000 | 1,000,000 | 0 |
| SUB TOTAL: PLANT & EQUIPMENT | 1,195,000 | 63,094 | 1,131,906 | | 1,195,000 | 1,203,094 | (8,094) |
| Roads | | | | | | | |
| R052 Jaurdi Hills Road | 20,000 | 0 | 20,000 | 100.00% | 80,000 | 0 | 80,000 |
| R153 Bayley Street | 0 | 0 | 0 | -100.00% | 1,800,000 | 0 | 1,800,000 |
| R155M Kingswood And Cavehill Road | 12,500 | 40,930 | (28,430) | -227.44% | 50,000 | 50,000 | 0 |
| R155 Cave Hill Road | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| R156 Carins Road Construct | 900,000 | 1,224,638 | (324,638) | -36.07% | 900,000 | 1,224,638 | (324,638) |
| RRG052 Regional Road Group - Jaurdi Hills Road | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| RRG002 Regional Road Group - Coolgardie North Road | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| RTR002 Rtr - Coolgardie North Road | 81,796 | 0 | 81,796 | 100.00% | 81,796 | 0 | 81,796 |
| RTR005 Rtr - Victoria Rock Road | 81,796 | 0 | 81,796 | 100.00% | 81,796 | 0 | 81,796 |
| RTR052 Roads To Recovery - Jaurdi Hills Road | 81,796 | 0 | 81,796 | 100.00% | 81,796 | 0 | 81,796 |
| RTR155 Cave Hill Road | 81,796 | 0 | 81,796 | 100.00% | 81,796 | 0 | 81,796 |
| MF002A Mining Funded - Coolgardie North / Sands Rd Intersection | 0 | 0 | 0 | -100.00% | 400,000 | 0 | 400,000 |
| MF038 Mining Funded - Gnarlbine Road | 0 | 566,388 | (566,388) | -100.00% | 200,000 | 700,000 | (500,000) |
| MF156 Mining Funded - Carins Road | 0 | 0 | 0 | -100.00% | 400,000 | 0 | 400,000 |
| MF53 Ladyloch Road Intersection | 0 | 18,640 | (18,640) | -100.00% | 400,000 | 20,000 | 380,000 |
| R018 Sharp Road (Kurrawang) | 75,000 | 0 | 75,000 | 100.00% | 300,000 | 0 | 300,000 |
| SUB TOTAL: ROADS | 1,334,684 | 1,850,597 | (515,913) | | 4,857,184 | 1,994,638 | 2,862,546 |
| Drainage | | | | | | | |
| RD001 Drainage Construction - Renewal | 0 | 0 | 0 | -100.00% | 100,000 | 100,000 | 0 |
| RD500 Coolgardie Community Hub Drainage Renewal | 0 | 0 | 0 | -100.00% | 0 | 0 | 0 |
| SUB TOTAL: DRAINAGE | 0 | 0 | 0 | | 100,000 | 100,000 | 0 |
| Parks & Ovals | | | | | | | |
| C13082 Standpipe | 100,000 | 8,022 | 91,978 | 91.98% | 100,000 | 130,000 | (30,000) |
| C13123 Lions Park Upgrade - Soft Fall & 0-6 Year Old Play Space | 0 | 0 | 0 | -100.00% | 0 | 220,000 | (220,000) |
| C13124 Coolgardie Rsl - Installation Of Synthetic Turf | 0 | 0 | 0 | -100.00% | 0 | 30,000 | (30,000) |
| SUB TOTAL: PARKS & OVALS | 100,000 | 8,022 | 91,978 | | 100,000 | 380,000 | (280,000) |

| | | 2022/23 YTD Budget | 2022/23 YTD Actual | Variance (\$'s) | Variance (%) | 2022/23 Budget | 2022/23 Amended Budget | 2022/23 Variance |
|--|--|--------------------------|--------------------------|--------------------|-----------------|-------------------|------------------------------|---------------------|
| Footpaths | | | | | | | | |
| RF002 | Footpath Renewal - Coolgardie | 10,000 | 0 | 10,000 | 100.00% | 50,000 | 50,000 | 0 |
| RF003 | Footpath Renewal - Kambalda | 0 | 0 | 0 | -100.00% | 50,000 | 50,000 | 0 |
| SUB TOTAL: FOOTPATHS | | 10,000 | 0 | 10,000 | | 100,000 | 100,000 | 0 |
| Infrastructure Other | | | | | | | | |
| C13110 | Ups Solar Powered System | 0 | 44,765 | (44,765) | -100.00% | 0 | 44,765 | (44,765) |
| C12901 | Kambalda Airport Development | 315,000 | 35,064 | 279,936 | 88.87% | 315,000 | 50,000 | 265,000 |
| C13108 | Kambalda Aerodrome Runway Upgrade | 0 | 0 | 0 | -100.00% | 6,550,000 | 0 | 6,550,000 |
| C13111 | Kambalda Aerodrome - Fencing | 100,000 | 92,931 | 7,069 | 7.07% | 100,000 | 100,000 | 0 |
| C13112 | Kambalda Aerodrome - Concrete Pathways | 40,000 | 60,784 | (20,784) | -51.96% | 40,000 | 60,784 | (20,784) |
| C13089 | Coolgardie Truck Bay - Toilet | 15,000 | 87,450 | (72,450) | -483.00% | 90,000 | 90,000 | 0 |
| C13107 | Ev Charging Station | 16,667 | 0 | 16,667 | 100.00% | 100,000 | 100,000 | 0 |
| C13118 | Coolgardie Truck Bay - Walk Bridge & Hand Rails | 3,333 | 19,600 | (16,267) | -488.00% | 20,000 | 20,000 | 0 |
| C13125 | Kambalda West Community Garden | 0 | 0 | 0 | -100.00% | 0 | 50,000 | (50,000) |
| RS004 | Kambalda Refuse Site | 8,333 | 0 | 8,333 | 100.00% | 50,000 | 50,000 | 0 |
| RS005 | Coolgardie Refuse Site | 275,000 | 344,591 | (69,591) | -25.31% | 275,000 | 350,000 | (75,000) |
| RS006 | Coolgardie Waste Facility - Relocate Office & Shed | 0 | 0 | 0 | -100.00% | 75,000 | 75,000 | 0 |
| RS008 | Waste Sorting Facility | 0 | 0 | 0 | -100.00% | 4,000,000 | 0 | 4,000,000 |
| C13119 | Widgiemooltha Dam | 80,000 | 0 | 80,000 | 100.00% | 400,000 | 0 | 400,000 |
| SUB TOTAL: INFRASTRUCTURE OTHER | | 853,333 | 685,184 | 168,149 | | 12,015,000 | 990,548 | 11,024,452 |
| Sewerage | | | | | | | | |
| C10007 | Coolgardie Sewerage - Water Re-Use System | 266,667 | 16,016 | 250,651 | 93.99% | 1,600,000 | 1,600,000 | 0 |
| SUB TOTAL: SEWERAGE | | 266,667 | 16,016 | 250,651 | | 1,600,000 | 1,600,000 | 0 |
| TOTAL CAPITAL EXPENDITURE | | 12,647,184 | 9,169,462 | 3,477,722 | | 29,772,184 | 18,961,349 | 10,810,835 |
| PROCEEDS FROM DISPOSAL OF ASSETS | | | | | | | | |
| 120474 | Proceeds from Disposal of Light Vehicles | 0 | 0 | 0 | 100.00% | 35,800 | 61,800 | 26,000 |
| 120475 | Proceeds from Disposal of Heavy Plant | 0 | 0 | 0 | 100.00% | 0 | 74,000 | 74,000 |
| SUB TOTAL: PROCEEDS FROM SALE OF ASSETS | | 0 | 0 | 0 | | 35,800 | 135,800 | 100,000 |
| FINANCING ACTIVITIES | | | | | | | | |
| | Proceeds from Loans | 7,000,000 | 9,850,000 | 2,850,000 | 40.71% | 12,200,000 | 15,450,000 | 3,250,000 |
| | Proceeds from Self Supporting Loans | 0 | 3,000 | 3,000 | -100.00% | 0 | 3,000 | 3,000 |
| | Transfer from Reserves | 0 | 0 | 0 | 100.00% | 40,000 | 120,000 | 80,000 |
| | Transfer to Reserves | 0 | 0 | 0 | -100.00% | (40,626) | (40,626) | 0 |
| | Repayment of Lease Liabilities | (115,050) | (115,050) | 0 | 0.00% | (262,374) | (293,058) | (30,684) |
| | Repayment of Debentures | (2,905,748) | (2,905,748) | 0 | 0.00% | (1,824,174) | (4,014,951) | (2,190,777) |
| SUB TOTAL: FINANCING ACTIVITIES | | 3,979,202 | 6,832,202 | 2,853,000 | | 10,112,826 | 11,224,365 | 1,111,539 |
| OPENING FUNDING SURPLUS / (DEFICIT) | | (892,973) | (1,257,027) | (364,054) | 40.77% | (892,973) | (1,257,027) | (364,054) |
| OPERATING ACTIVITIES EXCLUDED FROM BUDGET | | | | | | | | |
| | Add Back Depreciation | 2,678,020 | 2,678,020 | 0 | 0.00% | 4,980,534 | 4,980,534 | 0 |
| | Adjust (Profit)/Loss on Asset Disposal | 0 | 0 | 0 | 100.00% | (12,800) | (12,800) | 0 |
| CLOSING FUNDING SURPLUS / (DEFICIT) | | 1,684,508 | 1,311,039 | (373,471) | | (599,236) | (599,236) | 0 |

Shire of Coolgardie
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

Note 8 - Budget Review Commentary

MAJOR TIMING VARIANCES - OPERATING STATEMENT

Law, Order & Public Safety

| Account / Job No. | Description | YTD Actual | YTD Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|-----------------------------------|------------|------------|----------------|----------|--|
| 050208 | Animal Control Coolgardie | 88,343 | 29,624 | 51,464 | (58,719) | Payroll allocation in Definitiv being investigated |
| 050308 | Other Law Order and Public Safety | (1,787) | 48,955 | 84,671 | 50,742 | Payroll allocation in Definitiv being investigated |

Transport

| Account / Job No. | Description | YTD Actual | YTD Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|------------------------------|------------|------------|----------------|-----------|---|
| 120201 | Income - Regional Road Group | 600,000 | 480,000 | 600,000 | 120,000 | Funding already submitted and received |
| 120202 | Income - Roads to Recovery | 0 | 327,184 | 327,184 | (327,184) | Full funding amount expected in February 2023 |

Economic Services

| Account / Job No. | Description | YTD Actual | YTD Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|--------------------------------------|------------|------------|----------------|-----------|--|
| 130674 | Income Relating to Economic Services | 0 | 363,244 | 763,244 | (363,244) | Funding for Coolgardie Post Office to be received by June 2023 after completion of all acquittals. |

PERMANENT VARIANCES**Opening Surplus**

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|-----------------|-------------|------------------------|----------------|-----------|---|
| 701000 | Opening Surplus | (1,257,027) | (1,257,027) | (892,973) | (364,054) | Opening Surplus as per audited financial statements for 2021/22 less than budgeted resulting for year end adjustments |

General Purpose Funding

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|-------------------------------------|------------|------------------------|----------------|-----------|---|
| 030175 | Interim Rates | 0 | 109,398 | 409,398 | (300,000) | Interim rating for new GRV Mining properties |
| 030275 | Grants Commission - General Purpose | 99,497 | 473,993 | 390,331 | 83,662 | FAG's distribution higher than original estimate |
| 030279 | Other General Purpose Funding | 124,451 | 394,420 | 728,492 | (334,072) | Kurrawang Admin Office (Project not completed) (\$210,000) Northern Star Coolgardie Camp prior year fees \$18,172 WATC Loan Refinancing \$87,788 Mining Leases - timing only for 22/23 (\$230,033) |
| 140780 | Fuel Tax Credits | 3,347 | 10,000 | 18,000 | (8,000) | No fuel tax credits paid during excise period |

Governance

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|---|------------|------------------------|----------------|----------|-------------------------------------|
| 040100 | Executive Services - Members of Council | 289,503 | 515,480 | 536,346 | 20,866 | Vacant Electing Member Sitting Fees |

Law, Order & Public Safety

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|---------------------------|------------|------------------------|----------------|----------|-------------------------------------|
| 050208 | Animal Control Coolgardie | 88,343 | 53,464 | 51,464 | (2,000) | Feral cat control |
| 050209 | Animal Control Kambalda | 23,423 | 48,093 | 46,093 | (2,000) | Feral cat control |
| 050312 | EMERGENCY SERVICES | 45,260 | 94,971 | 129,971 | 35,000 | Manager Commercial Service position |

Health

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|---|------------|------------------------|----------------|----------|--|
| 070180 | Health & Wellbeing - Grants & Contributions | 14,583 | 25,000 | 0 | 25,000 | Funding received for counselling services |
| 070509 | MOSQUITO & OTHER PEST CONTROL | 2,465 | 43,455 | 47,455 | 4,000 | T0701 - Funds allocated to feral cat control |

Education & Welfare

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|-----------------|------------|------------------------|----------------|----------|-------------------------------|
| 080474 | Seniors Funding | 48,295 | 75,000 | 50,000 | 25,000 | Meals on Wheels contributions |

Housing

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|-----------------------------------|------------|------------------------|----------------|----------|--|
| 093100 | Workers Accommodation Camp Rental | 486,625 | 5,630,575 | 5,651,920 | (21,345) | Increased rent per night and maximum capacity |
| 093209 | Electricity | 0 | 150,000 | 210,000 | 60,000 | Reduced costs from less months operating in 22/23 year |
| 093211 | Water | 0 | 104,000 | 84,000 | (20,000) | Increased costs from water agreement |
| 093220 | Leasing Costs | 350,177 | 1,400,000 | 1,700,000 | 300,000 | Reduction in leasing costs for 22/23 financial year |
| 093260 | ACCOMMODATION MANAGEMENT | 305,895 | 2,371,200 | 2,671,200 | 300,000 | Less months than budgeted for 22/23 financial year |

Community Amenities

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|---------------------------------|------------|------------------------|----------------|-------------|---|
| 100175 | Income Kambalda Tip | 291,532 | 400,000 | 100,000 | 300,000 | Increased volume of commercial waste |
| 100176 | Income Coolgardie Tip | 134,188 | 150,000 | 0 | 150,000 | Increased volume of commercial waste |
| 100183 | Coolgardie Waste - Tyres | 0 | 500,000 | 300,000 | 200,000 | Increased volume of commercial waste |
| 100184 | Coolgardie Waste - Asbestos | 54,624 | 105,000 | 5,000 | 100,000 | Increased volume of commercial waste |
| 100185 | Coolgardie Waste - Contaminated | 63,420 | 105,000 | 5,000 | 100,000 | Increased volume of commercial waste |
| 100186 | Coolgardie Waste - Class 2 | 52,288 | 105,000 | 5,000 | 100,000 | Increased volume of commercial waste |
| 100187 | Coolgardie Waste - Class 3 | 26,278 | 400,000 | 1,750,000 | (1,350,000) | Delay in marketing Class III facility |
| 100276 | Grant Income - Sanitation | 0 | 0 | 4,000,000 | (4,000,000) | Waste Sorting Facility grant funding |
| 100108 | Refuse Sites | 833,949 | 1,341,420 | 1,411,420 | 70,000 | Manager Commercial Service position |
| 100308 | Coolgardie Sewerage | 247,618 | 317,455 | 352,455 | 35,000 | Manager Commercial Service position |
| 100408 | Drainage (Urban) | 18,363 | 98,319 | 78,319 | (20,000) | T1105 - BP Dam engineering report (\$25,000) T1010 - Stormwater drains \$5,000 |

Recreation & Culture

| Account / Job No. | Description | YTD Actual | 2022/23 Amended | 2022/23 Budget | Variance | Explanation |
|-------------------|--|------------|-----------------|----------------|----------|---|
| 110508 | Parks and Gardens Coolgardie | 123,132 | 213,118 | 210,118 | (3,000) | Provision for additional materials & contracts |
| 110515 | Parks and Reserves Kambalda West | 128,115 | 345,834 | 343,334 | (2,500) | Provision for additional materials & contracts |
| 110516 | Parks and Reserves East Kambalda | 180,960 | 269,882 | 274,882 | 5,000 | Provision for less materials & contracts |
| 110612 | Skate Parks | 10,331 | 31,789 | 41,789 | 10,000 | Provision for less materials & contracts |
| 110901 | INCOME KAMBALDA RECREATION CENTRE | 320,581 | 549,215 | 609,215 | 60,000 | Staff salaries from various roles vacated during year |
| 110902 | INCOME KAMBALDA GYM | 53,107 | 99,500 | 49,500 | 50,000 | Facilities room hire agreements |
| 110903 | KAMBALDA RECREATION CENTRE - MISC INCOME | 48,100 | 77,000 | 42,000 | 35,000 | Increased gym membership |

Transport

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|-------------------------------------|------------|------------------------|----------------|-------------|---|
| 120204 | Income Roads - Contributions | 0 | 700,000 | 1,400,000 | (700,000) | Mining Contributions towards Road Projects Gnarlbine Road \$500k - reimbursed by mining companies Tindals / Ladyloch Road (\$400k) Carins Road (\$400k) Coolgardie North / Sands Road (\$400k) |
| 120206 | Main Roads Direct Grant | 145,836 | 145,836 | 137,000 | 8,836 | Increased allocation for Main Roads direct grant |
| 120112 | Capital Road Funding - State | 0 | 0 | 883,000 | (883,000) | Bayley Street project |
| 120113 | Capital Road Funding - Commonwealth | 36,400 | 251,615 | 1,832,616 | (1,581,001) | Bayley Street (\$917,000) LRCI Stage 4 (commences in July 2023) (\$364,001) Kurrawang contribution - Sharpe Road (\$300,000) |
| 120220 | Grants Commission - Roads Component | 65,767 | 396,535 | 323,741 | 72,794 | FAG's distribution higher than original estimates |
| 120210 | Routine Road Maintenance | 959,926 | 1,165,526 | 1,070,526 | (95,000) | M0001 - Salaries from capital projects (\$70,000) M0001 - Salaries from road maintenance \$50,000 M0001 - Hire of Water Truck (\$75,000) |
| 120215 | Streets Own Resource | 40,702 | 97,798 | 77,798 | (20,000) | T1206 - Pruning street trees |

| | | | | | | |
|--------|---------------------------------|---------|---------|-----------|-------------|---|
| 120221 | Streets - not R2R own resources | 29,536 | 439,858 | 427,858 | (12,000) | T1210 - General maintenance (\$2,500) T1213 - General maintenance \$1,500 T1230 - Portable toilets for truck bay (\$11,000) |
| 120775 | Airport Landing Fees | 124,570 | 250,000 | 700,000 | (450,000) | Budget based on higher volume & gross head tax |
| 120780 | Aerodrome Capital Funding | 0 | 0 | 3,715,000 | (3,715,000) | Funding unsuccessful for Kambalda aerodrome upgrade |
| 120709 | Relating to Aerodromes | 113,539 | 253,465 | 453,465 | 200,000 | Operational & Maintenance costs |

Economic Services

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|--|------------|------------------------|----------------|-----------|--|
| 130210 | LOOK OUT AND INFORMATION BAYS | 11,915 | 32,858 | 35,358 | 2,500 | Provision for less materials & contracts |
| 130640 | CDC Support Hub | 180,981 | 359,505 | 454,909 | 95,404 | Expenditure commitment as per contractual agreement |
| 130674 | INCOME - RELATING TO ECONOMIC SERVICES | 0 | 363,244 | 763,244 | (400,000) | Widgiemooltha Dam funding (project 100% funded) |
| 130730 | Cashless Card Income | 22,533 | 197,599 | 130,000 | 67,599 | Cashless card initiative extended for a further 3 months |
| 130735 | Income - CDC Support Hub | 177,807 | 336,414 | 431,818 | (95,404) | Unlikely to be able to expend all of the funds |

Other Property & Services

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|---|------------|------------------------|----------------|-----------|---|
| 140174 | Private Works Income | 20,764 | 30,000 | 230,000 | (200,000) | Additional Private Works \$30,000 Standpipe Water Charges (\$100,000) Reimbursement of Nickletown house costs (treated as a loan) (\$130,000) |
| 040200 | Finance/Administration and Associated Costs | 684,979 | 922,153 | 853,225 | (68,928) | Works compensation - 21/22 Wages Declaration understated |
| 040204 | IT and associated costs | 305,402 | 474,253 | 544,253 | 70,000 | A04221 - IT Licensing Costs \$50,000 A0443 - IT & Software Support \$20,000 |
| 140308 | FUEL & OILS | 173,687 | 261,000 | 186,000 | (75,000) | Higher fuel prices & increased consumption from generators |
| 040271 | SALE OF CDO'S (LEHMAN) | 114,720 | 114,270 | 0 | 114,270 | Proceeds from Lehman Brothers class action |

Capital Expenditure

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|--|------------|------------------------|----------------|-------------|--|
| C13097 | Housing & Workers Accommodation | 5,859,984 | 7,935,185 | 7,300,000 | (635,185) | Contract variations - fencing, flooring & carpark |
| C11153 | Ccrf - Kitchen | 10,658 | 15,000 | 25,000 | 10,000 | Reduced scope of works |
| C13091 | Coolgardie Recreation Centre - Stadium Entrance Shelters | 0 | 0 | 25,000 | 25,000 | Project deferred to 2023/24 |
| C13120 | Lot 2435 On Deposited Plan 107089 (Gnarlbine Road) | 72,883 | 72,883 | 0 | (72,883) | Land purchased from Landgate for mining leases |
| C13113 | Kurrawang Administration Office | 0 | 0 | 210,000 | 210,000 | Kurrawang Administration Office |
| C13121 | Kamablada Workers Accommodation - Additional Units | 1,050 | 500,000 | 0 | (500,000) | Additional accommodation units for Stage 1 |
| C13122 | 11 Goodenia Court - Construction Of 3 Units | 0 | 75,000 | 0 | (75,000) | Development of Goodenia Court units staged over 2 years |
| C13126 | Kambalda Workers Accommodation - 100 Person Camp | 0 | 1,750,000 | 0 | (1,750,000) | Development of additional 100 rooms completed in 2023/24 |
| C12026 | Works Supervisor Vehicle | 63,094 | 63,094 | 55,000 | (8,094) | Higher specification utility purchased |
| R052 | Jaurdi Hills Road | 0 | 0 | 80,000 | 80,000 | Project unlikely to be completed in 2022/23 |
| R153 | Bayley Street | 0 | 0 | 1,800,000 | 1,800,000 | Bayley Street Upgrade project postponed |
| R156 | Carins Road Construct | 1,224,638 | 1,224,638 | 900,000 | (324,638) | Increased scope of works to finalise complete project |
| RTR002 | Rtr - Coolgardie North Road | 0 | 0 | 81,796 | 81,796 | RTR funds reallocated to different road project |
| RTR005 | Rtr - Victoria Rock Road | 0 | 0 | 81,796 | 81,796 | RTR funds reallocated to different road project |
| RTR052 | Roads To Recovery - Jaurdi Hills Road | 0 | 0 | 81,796 | 81,796 | RTR funds reallocated to different road project |
| RTR155 | Cave Hill Road | 0 | 0 | 81,796 | 81,796 | RTR funds reallocated to different road project |
| MF002A | Mining Funded - Coolgardie North / Sands Rd Intersection | 0 | 0 | 400,000 | 400,000 | Project unlikely to be completed in 2022/23 |
| MF038 | Mining Funded - Gnarlbine Road | 566,388 | 700,000 | 200,000 | (500,000) | Additional costs to be reimbursed by mining companies |
| MF156 | Mining Funded - Carins Road | 0 | 0 | 400,000 | 400,000 | Project unlikely to be completed in 2022/23 |
| MF53 | Ladyloch Road Intersection | 18,640 | 20,000 | 400,000 | 380,000 | Project unlikely to be completed in 2022/23 |
| R018 | Sharp Road (Kurrawang) | 0 | 0 | 300,000 | 300,000 | Project unlikely to be completed in 2022/23 |
| C13082 | Standpipe | 8,022 | 130,000 | 100,000 | (30,000) | Additional costs for installation of standpipe |
| C13123 | Lions Park Upgrade - Soft Fall & 0-6 Year Old Play Space | 0 | 220,000 | 0 | (220,000) | Lions Park Upgrade - Soft Fall & 0-6 Year Old Play Space |
| C13124 | Coolgardie Rsl - Installation Of Synthetic Turf | 0 | 30,000 | 0 | (30,000) | Coolgardie Rsl - Installation Of Synthetic Turf |
| C13112 | Kambalda Aerodrome - Concrete Pathways | 60,784 | 60,784 | 40,000 | (20,784) | Reduced scope of works in 21/22 |

| | | | | | | |
|--------|-----------------------------------|---------|---------|-----------|-----------|---|
| C13125 | Kambalda West Community Garden | 0 | 50,000 | 0 | (50,000) | Kambalda West Community Garden |
| C13110 | Ups Solar Powered System | 44,765 | 44,765 | 0 | (44,765) | UPS system omitted from original budget |
| C12901 | Kambalda Airport Development | 35,064 | 50,000 | 315,000 | 265,000 | Reduced scope of works to meet current demand |
| C13108 | Kambalda Aerodrome Runway Upgrade | 0 | 0 | 6,550,000 | 6,550,000 | Funding application unsuccessful |
| RS005 | Coolgardie Refuse Site | 344,591 | 350,000 | 275,000 | (75,000) | Additional costs to finalise Class III Facility |
| RS008 | Waste Sorting Facility | 0 | 0 | 4,000,000 | 4,000,000 | Project deferred |
| C13119 | Widgiemooltha Dam | 0 | 0 | 400,000 | 400,000 | Project deferred |

Proceeds from Sale of Assets

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|--|------------|------------------------|----------------|----------|--|
| 120474 | Proceeds from Disposal of Light Vehicles | 0 | 26,000 | 0 | 26,000 | Sale of old mechanic & Kambalda refuse utilities |
| 120475 | Proceeds from Disposal of Heavy Plant | 0 | 74,000 | 0 | 74,000 | Sale of old prime mover & side tipper |

Proceeds from Loans

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|---------------|------------|------------------------|----------------|-------------|--|
| 090979 | Loan Proceeds | 0 | 500,000 | 0 | 500,000 | Kambalda Workers Accommodation Additional Units |
| 090980 | Loan Proceeds | 0 | 1,000,000 | 0 | 1,000,000 | Goodenia Court Development |
| 090981 | Loan Proceeds | 0 | 2,500,000 | 0 | 2,500,000 | Kambalda Workers Accommodation - 100 Person Camp |
| 120777 | Loan Proceeds | 0 | 0 | 3,100,000 | (3,100,000) | Kambalda Aerodrome Facility |
| 140777 | Loan Proceeds | 2,350,000 | 2,350,000 | 0 | 2,350,000 | Loan Proceeds from CBA to payout WA Treasury loans |

Proceeds from Self Supporting Loans

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|-----------------------|------------|------------------------|----------------|----------|--|
| 305001 | Self Supporting Loans | 3,000 | 3,000 | 0 | 3,000 | Williams - Nickletown House reimbursement of costs |

Loan Principal Repayments

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|--|-------------|------------------------|----------------|-------------|---|
| 160122 | Loan 112 - Coolgardie Swimming Pool | (87,929) | (120,638) | (32,709) | (87,929) | Refinancing of WA Treasury Loans with CBA |
| 161132 | Loan 113 - Coolgardie Post Office | (358,188) | (424,633) | (66,445) | (358,188) | Refinancing of WA Treasury Loans with CBA |
| 161142 | Loan 114 - Kambalda Swimming Pool | (1,376,128) | (1,631,403) | (255,275) | (1,376,128) | Refinancing of WA Treasury Loans with CBA |
| 161162 | Loan 116 - Kambalda Swimming Pool No.2 | (487,532) | (575,277) | (87,745) | (487,532) | Refinancing of WA Treasury Loans with CBA |
| 161163 | ANZ Loan Facility - Tyre Shredder | 0 | 0 | (119,000) | 119,000 | No loan for tyre shredder in 22/23 |

Lease Repayments

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|------------------|------------|------------------------|----------------|----------|----------------------|
| 412000 | Lease Repayments | (115,050) | (293,058) | (262,374) | (30,684) | Cat D10T Dozer lease |

Transfers From Reserves

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|--------------------------------|------------|------------------------|----------------|----------|---------------------------------|
| 724000 | Sewerage Reserve | 0 | (40,000) | (40,000) | 0 | Nil |
| 750000 | Infrastructure Renewal Reserve | 0 | (80,000) | 0 | 80,000 | Goodenia Court Unit Development |

Transfers To Reserves

| Account / Job No. | Description | YTD Actual | 2022/23 Amended Budget | 2022/23 Budget | Variance | Explanation |
|-------------------|--------------------------------|------------|------------------------|----------------|----------|-------------|
| 721000 | Plant Reserve | 0 | 174 | 174 | 0 | Nil |
| 724000 | Sewerage Reserve | 0 | 40,146 | 40,146 | 0 | Nil |
| 750000 | Infrastructure Renewal Reserve | 0 | 227 | 227 | 0 | Nil |

SHIRE OF COOLGARDIE

User Agreement – Community Facility

Parties

| | |
|----------------------|---|
| Council | Shire of Coolgardie (herein after referred to as the "Shire") |
| Community User Group | Judumul Aboriginal Corporation (herein after referred to as the "User") |

The Site/Premises

The Site/Premises is the subject of this agreement is that part of the land (the "land") described as:

Portions of Reserve 2446 - Lot 2231 - 58C Bayley Street, Coolgardie
Also known as the Coolgardie Post Office Complex Innovation and Economic Development Centre.

As clearly identified in the attached Schedule 2.

Use of Premises

Judumul Aboriginal Corporation shall use the areas allocated in the building for the purpose of undertaking the operations of the organisation - Art, Education, Training and Employment. The Premises incorporates the art gallery, office spaces and storage room.

The User will enjoy the Premises during the Agreement period without any interruption or disturbance from the Shire.

The User: -

- shall not permit any offensive or illegal act, trade, business, occupation or calling at any time during the term hereof to be exercised, carried on, permitted or suffered in or upon the premises and
- will not permit any act, matter, or thing whatsoever at any time during the term hereof to be done in or upon the premises which shall or may cause annoyance, nuisance, grievance, damage or disturbance to the Shire or occupiers or owners of adjoining or neighbouring lands or buildings.

Commencement Date

The User shall have use of the premises in accordance with the following terms. This agreement comes in effect on receipt by the Shire, copies of current insurance policies.

Commencement Date:

Term The effective term of this agreement is 2 Years
1 March 2023 to 28 February 2025 (Inclusive)

Terms & Conditions of Use

RELATIONSHIP WITH OTHER USERS OF THE PREMISES:

The User has responsibility for the Premises. The User will be responsible for determining how the premises is used subject to the agreement with Shire.

SHIRE OF COOLGARDIE**User Agreement – Community Facility**

This agreement recognises the right of the Shire to make the premises available for use by other parties outside times other than those specified by the User. The User shall respect the rights of the other parties in their use of the premises.

FEES AND CHARGES:

The User shall pay the Shire rental for the use of the Premises. Rental fees will be as per Shire's fees and charges policy. If the User extends its use of premises there may be an additional charge. Failure to pay rental fees in full and on time may jeopardise the User's ongoing use of the Premises.

CAPITAL WORKS

The User may propose for capital works to be undertaken at the Premises. A written proposal must be lodged with Shire including any preliminary design plans and costings and confirmation of how the works will be funded including User contribution.

REVIEW OF FEES AND CHARGES:

The rental shall be reviewed by the Shire from time to time. There shall be no increase in rental for the duration of the term of this agreement unless otherwise approved as part of the Shire's budget fees and charges schedule, or otherwise as agreed between the Shire and the User.

FIXTURES AND FITTINGS:

All fixtures and fittings currently installed and any improvements to the Premises by the User are and remain the property of the Shire.

PERMITS:

The User must apply for and acquire any required permits, licenses or approvals necessary to undertake their activities or operations.

ALTERATIONS TO PREMISES: (includes buildings & grounds):

The Shire's written consent is required prior to the User undertaking any alterations or additions to the premises including, but not limited to: -

- altering or permitting the premises to be altered.
- making any addition to the premises.
- installing any plant or equipment on the premises.
- removing any part of the premises.
- removing any plant or equipment from the premises.

INSURANCE:**1. Public Liability Insurance**

- 1.1. The User shall, at all times during the use and/or occupation of the premises, be the holder of a current Public Liability Policy of Insurance in respect of the activities specified in the application in the name of the User providing coverage for an amount of at least \$20M. The Public Liability Policy shall be affected with an appropriate and recognised insurer operating in WA.

1.2. Indemnity Clause:

The User agrees to provide cover to the Shire under their own public liability policy indemnifying the Shire as principal from all actions, costs, claims, charges, expenses, penalties etc. arising from the User (user group) activities, but only to the extent the damage is caused by or attributable to the fault

SHIRE OF COOLGARDIE**User Agreement – Community Facility**

of the User or associated person(s).

2. Property Insurance

- 2.1 The User shall be required to effect and maintain Property Insurance at all times during the term of the agreement for Contents/Equipment/Materials purchased or supplied by occupiers, and not forming a fixture or fitting of a building/Premises.
- 2.2 In the event of insured damage requiring repairs/replacement, Shire's Property insurance policy covers cleaning of the building structure, walls, fixed cupboards and bench tops and floor coverings. Shire's Policy does not extend to indemnify the User or their assets or associated persons.
- 2.3 Contents/Equipment/Materials purchased or supplied by occupiers, and not forming a fixture or fitting of a Premises, remain the property of the occupier and are not insured by Shire. This includes, equipment (refrigerators, heating or cooking appliances), curtains, light fittings etc.
- 2.4 Shire does not insure personal belongings, money and private property brought onto the premises.

3. Proof of Insurance

- 3.1 Before the Agreement commences and whenever requested in writing the User shall produce evidence to the satisfaction and approval of the Shire of insurances effected and maintained.
- 3.2 A Certificate of Currency/Insurance of the Public Liability Insurance policy stating, the level of cover, period of cover, and exclusion clauses must be provided to the Shire as part of this Agreement.
- 3.3 If, after being requested in writing by the Shire, the User fails to provide evidence of insurances required by this Agreement, the Shire will issue a final notice. Until the User produces evidence of compliance with its insurance obligations, approval for use of the Premises will be revoked.

4. Notices of Potential Public Liability Claims

- 4.1 Incidents arising out of the activities or actions of the User involving either Personal Injuries or Property Damage should be reported to the User own Insurer.
- 4.2 The User shall as soon as practicable inform the Shire in writing of any occurrence involving the responsibilities of both the User and Shire, that might give rise to a claim. The User shall keep the Shire informed of subsequent developments concerning the claim.

5. Working Partnership with the Shire of Coolgardie

The Shire has spent significant funds to refurbish the Coolgardie Post office Complex, which will provide significant value and benefit to the community. The annual rental value of the Premises is \$25,000.

The User shall acknowledge the partnership and support by the Shire on all relevant promotional materials of programs and events including content on the User's website.

The User shall provide the Shire with quarterly reports detailing:

- activities/programs and events delivered over the preceding quarter;
- participation numbers and photos to highlight the User achievements,
- deliverables/outcomes designed to create community benefit/value

The activity information provided by the User may be used/referred to by the Shire in its Reports.

SHIRE OF COOLGARDIE**User Agreement – Community Facility**

The User shall provide the Shire with annual returns following its Annual General Meeting each year including:

- Annual Report,
- Office Bearers,
- User Groups membership and
- Annual statement of Accounts/Financial Report.

RISK MANAGEMENT:

1. A Risk Assessment shall be carried out by the User before the commencement of the Agreement and any concerns or issues should be raised with Shire.
2. The User acknowledges that they will be responsible for complying with emergency and incident management procedures and risk management practices implemented by Shire in relation to the Premises during the Agreement Term, provided they receive reasonable notice of such procedures.
3. The User agrees, prior to the commencement of this Agreement, to confirm to Shire details of their risk management plan and policies which address the risks associated with the user's use of Shire's Premises and how such risks will be addressed. In the alternative, the users shall verify to Shire's satisfaction that they undertake a suitable risk management program which addresses the risks associated with the use of Shire's Premises. The User should ascertain and implement risk management programs and procedures that are considered standard by their own insurer and representative Association.
 - 3.1 The User acknowledges the Shire reserves the right, following consultation with the User and or anybody representing the User, to withdraw the premises, or any part thereof from use and to cancel this user agreement if it considers the premises or any part thereof are unsafe and /or are unsuitable for use by the User. Notwithstanding the above, it is agreed the User must ultimately determine whether the premises, are safe for use by the User. The Shire does not warrant the premises as fit and suitable for the User intended use (notwithstanding the aforementioned, this includes training and actual match day).
 - 3.2 Further to clause 3.1, the Shire acknowledges that unless the Shire formally withdraws the Premises for use, the User - in accordance with any regulations the relevant governing bodies for the User have in place – has responsibility to determine suitability for activities to commence.
 - 3.3 Should the Shire exercise its rights pursuant to clause 3.1 hereof, the Shire will use its best endeavours to find an alternate venue for the User to use however the User agrees to hold the Shire harmless if an alternative venue is not available/ can't be found.
4. As far as reasonably practicable the User must:
 - 4.1 Exercise reasonable care that only competent employees and/or members are employed and take reasonable measures to maintain all premises, fittings and plant in safe and sound condition.
 - 4.2 Take all reasonable precautions to prevent personal injury and damage to property.

MAINTENANCE RESPONSIBILITIES:

The responsibilities for building maintenance for the User and Shire are contained in Schedule 3.

SHIRE OF COOLGARDIE**User Agreement – Community Facility**

HIRING OF FACILITIES:

Users are encouraged by Shire to hire facilities to other Users where this is possible/appropriate. However, both the User and the intended user must determine the safety and suitability of such use prior to formally entering into any such hire agreement. Shire must formally agree to other groups using Shire's Premises.

LEASING:

The User must not sub-lease the premise.

COMMUNICATION:

The User must advise the Shire of the contact & communication person on behalf of the User with the Shire. The User must keep Shire informed of any changes to User contact details.

DISPUTES:

The Shire and the User must endeavour to resolve disputes through negotiation. If a dispute cannot be resolved by negotiation, then a determination in writing by Shire shall apply.

VACATING THE PREMISES:

At/before the termination date of this agreement the User shall leave the Premises in a clean and tidy condition and in the same condition as at the Commencement Date together with any additions or improvements. The Shire may inspect the premises and the User shall make good any items reasonably required of it to the satisfaction of the Shire.

TERMINATION:

This agreement may be terminated or rejected as invalid if either party breaches an essential term of the agreement.

SHIRE OF COOLGARDIE**User Agreement – Community Facility**

Responsibilities of the User**The User shall:**

1. Immediately notify the Shire of any maintenance issues requiring attention that are the responsibility of the Shire. In the case of vandalism including glass breakage, Users are required to notify Shire via telephone or email for emergency maintenance.
2. Abide by all Shire policies concerning signage and other regulations.
3. Be responsible for ensuring all Shire facilities are smoke free venues, that is no smoking is to occur inside any buildings at any time.
4. Ensure where alcoholic beverages are sold and/or consumed within the Premises are done so in accordance with an appropriate Liquor License.
5. Comply with all Local Laws, the Liquor Control Act, the Health Act, Public Building Regulations and all other regulations relating to the care, protection and management of the premises as a Shire facility.
6. Provide a suitable number of competent User members to ensure safety of people within the premises, as well as the preservation of order during the term of the agreement.
7. Not change the locks on any door of the Premises, change rooms, toilets or any part of the premises.
8. Permit the Shire at all reasonable times to enter the premises.
9. Ensure all fixtures and equipment used in the course of User activity are in a safe and effective order.
10. Pay fees and charges as contained in Schedule 1.
11. Pay outgoings as contained in Schedule 1, including Water, Electricity, Gas, telephone, Rubbish collection charges.
12. Pay Insurances and keep them current including Public Liability insurance and Building Contents insurance, with Certificate of Currency being provided to the Shire annually.

SHIRE OF COOLGARDIE
User Agreement – Community Facility

The User in relation to any Building or Structures on the Premises shall:

1. Maintain the interior of the building of the Premises including any fittings, and toilets in a clean and tidy condition at all times and be responsible for general day-to-day maintenance.

The schedule of maintenance responsibilities for the User and Shire forms part of the lease agreement. See Schedule 3 for maintenance responsibilities.

2. Reinstatement any damage to the Premises to the satisfaction of Shire where the damage has been caused by a User Member or a person associated with the User or the hiring out the premises to a third party.

3. Pay all services relating to the premises including electricity, gas, water, telephone and the like. The Shire will pay 5% of the electricity expenses due to the Old Gaol (Jail) internal lights being on the User's meter.

In relation to public security lighting, where it cannot be metered separately, the Shire after consultation with the User will determine the proportion, if any, to be paid by the User.

4. Be responsible for the security of any building during the term of this agreement including maintenance of a key register, key allocation to User members and the cost of the security.
5. Remove or arrange to have removed all waste/rubbish within the building and ground.
6. Ensure no signs shall be erected without first obtaining the Shire's consent in writing. If required by the Shire, the User must remove all advertising/sponsorship signs at the end of the term of this agreement and make good any damage.

SHIRE OF COOLGARDIE**User Agreement – Community Facility**

Responsibilities of the Shire**The Shire in relation to any Building or Structures on the Premises shall:**

1. Be responsible for the external maintenance of the building.
2. Repair vandalism which has not been caused by the User or its members or persons associated with the User.
3. At its sole discretion reinstate the premises if it is partly or wholly destroyed.

SHIRE OF COOLGARDIE
User Agreement – Community Facility

Schedule 1 - User Agreement Terms

| | |
|---------------------------|--|
| Site: | As contained in Schedule 2 |
| Commencement Date: | 1 March 2023 |
| Term: | 2 Years |
| Annual Fee: | \$400 |
| Fees and Charges: | Annual as per Shire fees and charges |
| Outgoings: | <p>User to pay electricity, gas, water, telephone charges relating to the premises.</p> <p>The Shire will pay 5% of the Electricity usage due to the Old Gaol internal lights being on the User's power meter.</p> |
| Insurances: | <p>User to hold current insurances comprising: -</p> <ul style="list-style-type: none"> • Public Liability. • Building Content Insurance. |
| Maintenance: | Maintenance responsibilities are detailed in Schedule 3. |

SHIRE OF COOLGARDIE

User Agreement – Community Facility

Schedule 2 – Site and Location Plan

SITE & PREMISES DETAILS

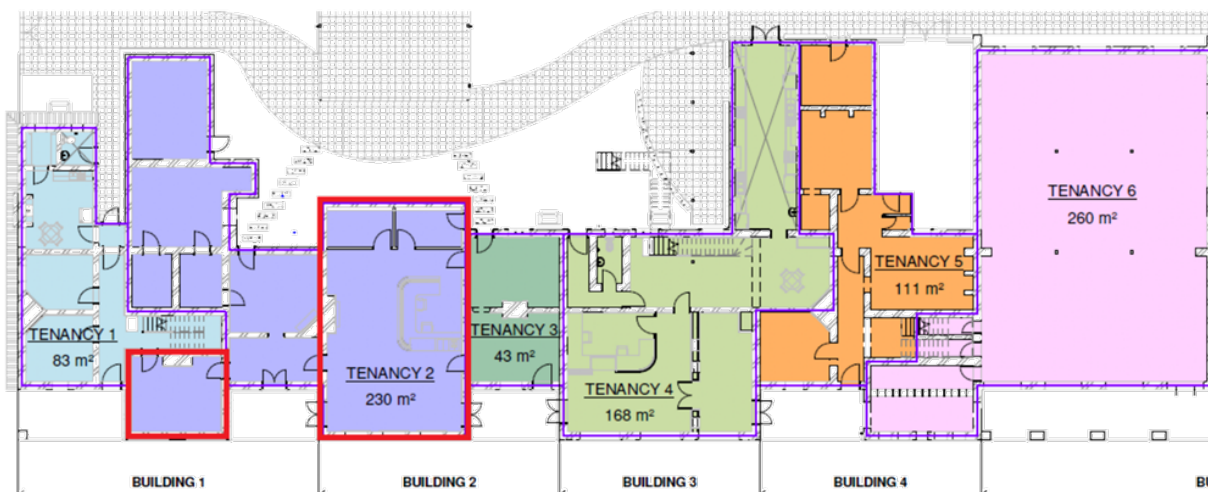
The site and Premises that form part of this Agreement comprise the following

- Reserve R2446 - Lot 2231, 58C Bayley Street Sylvester Street, Coolgardie
Also known as the Coolgardie Post Office Complex Innovation and Economic Development Centre.
- The Premises includes Building space and use of the external toilet block.

LOCATION PLAN & BUILDING FLOOR PLAN

This User Agreement comprises the exclusive use of the area as shown in red on the plan below, for the purpose and timeframe and terms as approved in this agreement.

Coolgardie Post Office Complex Innovation and Economic Development Centre
Judumul Aboriginal Corporation Gallery and ground floor Linen and Clothing Room



SHIRE OF COOLGARDIE
User Agreement – Community Facility

Schedule 3 - Maintenance Responsibility

Following are the maintenance responsibilities for the site:

| MAINTENANCE ITEM | USER RESPONSIBILITY | SHIRE'S RESPONSIBILITY |
|--|--|---|
| 1. Heating Fixtures | Pay all gas and electricity bills, service, replacement & repair as required. | No responsibility. |
| 2. Building Alterations | For determining and documenting the specific needs of the building relating to any requests to Shire for building alterations. | For assessing all requests submitted and if approved by Shire, ensuring satisfactory completion of work by the responsible parties. |
| 3. Curtains & Blinds | Regular cleaning and repair. | No responsibility. |
| 4. Ceilings | Repairs due to foreseeable misuse. | Major repair and/or replacement due to structural faults, age etc. |
| 5. Doors (inc. cupboard doors & door fittings) | Regular cleaning and repair of internal doors due to foreseeable misuse. | Replacement due to age or structural fault. Repairs on all external doors. |
| 5. Electrical wiring and fittings in building | Repair and replacement due to foreseeable misuse. | All building wiring from main supply to and including switchboard, power points, switches and light fittings. |
| 6. Fire Extinguishers | To fill when discharged. | For annual maintenance and replacement due to age. |
| 7. Floor Surfaces & coverings | All regular cleaning and maintenance. | No responsibility. |
| 8. Glass | To keep clean and replace internal breakages. | Replace externally if breakage occurs due to vandalism. |
| 9. Vandalism | No external responsibility. | Removal of graffiti from external areas and other associated grounds work - as determined by Shire. |
| 10. Keys, Locks | Responsible for keys issued by Shire. | Purchase, install and maintain all locks. |
| 12. Training Lights | Total responsibility for purchase, installation, utility costs, repairs and maintenance. | No responsibility. |
| 13. Security System | Purchase, installation, service and maintenance. To be compatible to Shire's requirements. | No responsibility. |
| 14. Light Globes & Fittings (External) | No responsibility. | For replacement and maintenance when required. |
| 15. Light Globes (Internal) | Replacement | Repair faulty fittings. |

SHIRE OF COOLGARDIE

User Agreement – Community Facility

| | | |
|-------------------------------------|---|--|
| 16. Plumbing & Fixtures | Cost of internal repairs due to foreseeable misuse, and any add-on fixtures not standard in the building. | Repair and renewal of all plumbing fixtures. |
| 17. Plumbing waste pipes & drains. | Keep clear of foreign objects, mud etc and clear if blocked by these materials. | General maintenance. |
| 18. Other Permanent Fixtures | Regular cleaning of all fixtures and repair/or replace if due to foreseeable misuse. | No responsibility. |
| 19. Hygiene | To keep all areas in a clean and hygienic state. | No responsibility. |
| 20. Painting | Internal painting if damaged through foreseeable misuse. | Internal and external painting on as needed basis. |
| 21. Roofs | No responsibility. | All maintenance and repair as required. |
| 22. Skylights | No responsibility. | All maintenance and repair as required. |
| 23. Walls | Regular cleaning and repair if damaged through foreseeable misuse of internal walls. | Structural maintenance. |
| 24. Building External | No responsibility | General maintenance. |
| 25. Food Handling areas & equipment | To comply with the relevant Health Acts and maintain such equipment required under the Health Act. | No responsibility. |

SHIRE OF COOLGARDIE

User Agreement – Community Facility

User Agreement Declaration

Persons should be aware that signing this User Agreement may have an effect on any current insurance policy that covers the User for Public Liability. If there are any concerns about the effect of signing this User Agreement they should be discussed with the User's insurer and/or legal counsel.

I/We acknowledge having received and read a copy of the conditions imposed within this User Agreement, and further undertake to be responsible for ensuring that all individuals and groups under our control, comply with these conditions.

DATED

User

Signed on behalf of **Judumul Aboriginal Corporation**

..... Delegated Authority

in the presence of:

.....
(Witness to Lessee signature)

Shire

Signed on behalf of **Shire of Coolgardie**

..... Delegated Authority

in the presence of:

.....
(Witness to Shire's signature)

All relevant documents and information to the agreement should be attached