



Shire of  
**Katanning**  
Heart of the Great Southern

List of Accounts Paid  
June 2023



Schedule of Accounts Paid - June 2023

**Cheque Payments**

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
1 42449	02/06/2023	Shire of Katanning	Payroll deductions		146.00
INV DEDUCTION	24/05/2023	Shire of Katanning	Payroll deductions	90.00	
INV DEDUCTION	24/05/2023	Shire of Katanning	Payroll deductions	56.00	
2 42450	09/06/2023	Shire of Katanning	Payroll deductions		140.00
INV DEDUCTION	07/06/2023	Shire of Katanning	Payroll deductions	84.00	
INV DEDUCTION	07/06/2023	Shire of Katanning	Payroll deductions	56.00	
3 42451	16/06/2023	Shire of Katanning	KLC Petty Cash - Feb-Mar 2023		117.45
INV 20230519	19/05/2023	Shire of Katanning	KLC Petty Cash - Feb-Mar 2023	117.45	
4 42452	23/06/2023	Shire of Katanning	Bond Held		48.00
INV 20230621	21/06/2023	Shire of Katanning	Bond Held	48.00	
<b>Cheque Total</b>				<b>\$ 451.45</b>	

**EFT Payments**

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
5 EFT36115	02/06/2023	BGC Construction Pty Ltd	Great Southern Aged Accommodation Project		7,837.50
INV 70667-12	05/09/2022	BGC Construction Pty Ltd	Great Southern Aged Accommodation Project	5,362.50	
INV 70667-13	15/11/2022	BGC Construction Pty Ltd	Great Southern Aged Accommodation Project	2,475.00	
6 EFT36116	02/06/2023	BE & KR Sloan	Grease for Machinery		154.00
INV 07-19-2024	02/05/2023	BE & KR Sloan	Grease for Machinery	154.00	
7 EFT36117	02/06/2023	Moore Australia	2023 Financial Reporting Workshop		3,245.00
INV 3597	24/05/2023	Moore Australia	2023 Managerment Reporting Workshop via Zoom	1,155.00	
INV 3598	24/05/2023	Moore Australia	2023 Financial Reporting Workshop	2,090.00	
8 EFT36118	02/06/2023	Canon Australia	Admin Copier charges - Apr 2023		197.53
INV 8123172928	04/05/2023	Canon Australia	Admin Copier charges - Apr 2023	197.53	

## Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
9	EFT36119	02/06/2023	Edwards Motors	KA108 - 45,000km Service		459.42
	INV R 51192	12/04/2023	Edwards Motors	KA108 - 45,000km Service	459.42	
10	EFT36120	02/06/2023	Westbooks	Books		1,072.81
	INV 335790	22/05/2023	Westbooks	Books	197.19	
	INV 335791	22/05/2023	Westbooks	Books	875.62	
11	EFT36121	02/06/2023	Easifleet	Vehicle Lease		2,625.85
	INV 175006	24/05/2023	Easifleet	Vehicle lease	901.92	
	INV 175151	26/05/2023	Easifleet	Vehicle Lease	1,723.93	
12	EFT36122	02/06/2023	Integrated ICT	Technician		4,752.00
	INV 25253	30/12/2022	Integrated ICT	End Point Manager Solution (InTune)	1,760.00	
	INV 25617	31/01/2023	Integrated ICT	Technician	2,992.00	
13	EFT36123	02/06/2023	Team Global Express Pty Ltd	Freight Charges for Toll Deliveries		764.73
	INV 0592-S408620	26/03/2023	Team Global Express Pty Ltd	Freight Charges for Toll Deliveries	764.73	
14	EFT36124	02/06/2023	CGS Tyres	Battery		195.00
	INV 1008079	10/05/2023	CGS Tyres	Battery	195.00	
15	EFT36125	02/06/2023	Warren Blackwood Waste	Household recycling service		5,112.85
	INV 18588	22/05/2023	Warren Blackwood Waste	Household recycling service	5,112.85	
16	EFT36126	02/06/2023	St Lukes Family Practice	Pre Employment Medical		132.00
	INV 208739	09/05/2023	St Lukes Family Practice	Pre Employment Medical	132.00	
17	EFT36127	02/06/2023	AMPAC Debt Recovery	Debt recovery - Rates		90.75
	INV 96621	05/05/2023	AMPAC Debt Recovery	Debt recovery - Rates	90.75	
18	EFT36128	02/06/2023	Synergy	Power usage - Apr 2023		22,204.79
	INV 977 854 430	15/05/2023	Synergy	Power usage - Apr 2023	20,896.46	
	INV 154 025 290	16/05/2023	Synergy	Electricity - Saleyards	1,308.33	

Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
19	EFT36129	02/06/2023	Dhu South Electrical	U1/6 Hill Way - Aircon repairs		880.00
	INV 4951	25/05/2023	Dhu South Electrical	U1/6 Hill Way - Aircon repairs	880.00	
20	EFT36130	02/06/2023	Totally Sound	Town Square Sound System installation		4,738.31
	INV 15938	29/05/2023	Totally Sound	Town Square Sound System installation	4,738.31	
21	EFT36131	02/06/2023	The Children's Book Council of Australia	Children's Book Week Merchandise		402.50
	INV S232169	18/05/2023	The Children's Book Council of Australia	Children's Book Week Merchandise	402.50	
22	EFT36132	02/06/2023	Coca-Cola Amatil	Kiosk Beverage Order		700.22
	INV 0231391932	25/05/2023	Coca-Cola Amatil	Kiosk Beverage Order	700.22	
23	EFT36133	02/06/2023	Mini Projects WA	Hire of Cherry Picker		605.00
	INV 59	19/05/2023	Mini Projects WA	Hire of Cherry Picker	605.00	
24	EFT36134	02/06/2023	Katanning Historical Society	Building Maintenance		10,000.00
	INV 0423	10/05/2023	Katanning Historical Society	Building Maintenance	10,000.00	
25	EFT36135	02/06/2023	Katanning Betta Home Living	Microwave		498.00
	INV 35810036450	05/05/2023	Katanning Betta Home Living	Microwave	498.00	
26	EFT36136	02/06/2023	Landgate	Valuation Services		217.98
	INV 383858	05/05/2023	Landgate	Valuation Services	217.98	
27	EFT36137	02/06/2023	Modern Teaching Aids	Program Resources		31.85
	INV 45425240	08/05/2023	Modern Teaching Aids	Program Resources	31.85	
28	EFT36138	02/06/2023	PFD FOOD SERVICES	Kiosk Order & Cleaning Materials		557.25
	INV LG940104	10/05/2023	PFD FOOD SERVICES	Kiosk Order & Cleaning Materials	557.25	
29	EFT36139	02/06/2023	Plastics Plus	Bin Purchases		1,083.94
	INV 347554	08/05/2023	Plastics Plus	Bin Purchases	924.00	
	INV 347661	09/05/2023	Plastics Plus	Spray bottles, Ratchet straps, Tape & Tactical Torch	159.94	

Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
30	EFT36140	09/06/2023	SAFEMASTER SAFETY SOLUTIONS	Inspection of Height Safety System		1,626.90
	INV 00023522	31/05/2023	SAFEMASTER SAFETY SOLUTIONS	Inspection of Height Safety System	775.50	
	INV 00023524	31/05/2023	SAFEMASTER SAFETY SOLUTIONS	Inspection of Height Safety System	851.40	
31	EFT36141	09/06/2023	BGL Solutions	Grounds maintenance - AAPG		7,967.83
	INV INV-0005806	30/05/2023	BGL Solutions	Grounds maintenance	365.85	
	INV INV-0005812	01/06/2023	BGL Solutions	Grounds maintenance - AAPG	7,601.98	
32	EFT36142	09/06/2023	Canon Australia	Library Copier charges - 18/4/23 - 17/5/23		141.75
	INV 8123190641	17/05/2023	Canon Australia	Library Copier charges - 18/4/23 - 17/5/23	141.75	
33	EFT36143	09/06/2023	WOODLANDS DISTRIBUTORS PTY LTD	Piesse Park - Degradable dog waste bags		163.90
	INV 5730	18/04/2023	WOODLANDS DISTRIBUTORS PTY LTD	Piesse Park - Degradable dog waste bags	163.90	
34	EFT36144	09/06/2023	WA Contract Ranger Services	Ranger services		4,721.75
	INV 00004741	29/05/2023	WA Contract Ranger Services	Ranger services	4,721.75	
35	EFT36145	09/06/2023	Katanning Cleaning	Cleaning contract - May 2023		14,872.00
	INV 11	31/05/2023	Katanning Cleaning	Cleaning contract - May 2023	14,872.00	
36	EFT36146	09/06/2023	Integrated ICT	Software subscriptions - May 2023		3,116.48
	INV 27348	31/05/2023	Integrated ICT	Server Maintenance - May 2023	550.00	
	INV 27409	31/05/2023	Integrated ICT	Software subscriptions - May 2023	223.30	
	INV 27410	31/05/2023	Integrated ICT	Software subscriptions - May 2023	240.09	
	INV 27487	31/05/2023	Integrated ICT	Software subscriptions - May 2023	2,103.09	
37	EFT36147	09/06/2023	Wheatbelt Services	Temporary signs & MMS Frames		495.00
	INV 00000583	17/03/2023	Wheatbelt Services	Temporary signs & MMS Frames	495.00	
38	EFT36148	09/06/2023	Bernard Seeber	Consultants		2,090.00
	INV 558.004	31/05/2023	Bernard Seeber	Consultants	2,090.00	

Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
39	EFT36149	09/06/2023	Philip Swain	EHO Services - May 2023		8,113.53
	INV 230503	31/05/2023	Philip Swain	EHO Services - May 2023	8,113.53	
40	EFT36150	09/06/2023	Belinda Knight	Belinda Knight Financial Services - May 2023		17,391.00
	INV BK 137	31/05/2023	Belinda Knight	Belinda Knight Financial Services - May 2023	17,391.00	
41	EFT36151	09/06/2023	Jeffery Daniels	Youth Zone - Harmony Festival		400.00
	INV 0001	05/05/2023	Jeffery Daniels	Youth Zone - Harmony Festival	400.00	
42	EFT36152	09/06/2023	CGS Tyres	Battery & Tyres		1,170.00
	INV 1008259	01/06/2023	CGS Tyres	Wheel Alignment	130.00	
	INV 1008259	01/06/2023	CGS Tyres	Battery & Tyres	1,040.00	
43	EFT36153	09/06/2023	Warren Blackwood Waste	Refuse collection		4,456.98
	INV 18589	28/05/2023	Warren Blackwood Waste	Refuse collection	4,456.98	
44	EFT36154	09/06/2023	Cannon Hygiene	Sanitary unit service		1,047.88
	INV 97679254	15/05/2023	Cannon Hygiene	Sanitary unit service	1,047.88	
45	EFT36155	09/06/2023	Burgess Rawson	Water Usage - Katanning Railway Yard		683.03
	INV 18871	01/06/2023	Burgess Rawson	Water Usage - Katanning Railway Yard	181.52	
	INV 18868	01/06/2023	Burgess Rawson	Water Usage - Katanning Railway Yard	40.00	
	INV 18869	01/06/2023	Burgess Rawson	Water Usage - Katanning Railway Yard	98.45	
	INV 18870	01/06/2023	Burgess Rawson	Water Usage - Katanning Railway Yard	363.06	
46	EFT36156	09/06/2023	Water Corporation	Water usage - 61A Conroy St		520.17
	INV 90 07675 14 0	04/07/2022	Water Corporation	Synnott Av Lot 1 - Water usage	2.62	
	INV 90 07688 42 7	06/02/2023	Water Corporation	9641 Kojonup Rd Katanning Lot 964 - Water Usage	2.80	
	INV 90 07688 42 7	31/03/2023	Water Corporation	Water Usage - 9641 Kojonup Rd Katanning Lot 964	5.59	
	INV 90 15649 40 1	31/05/2023	Water Corporation	Water usage - 61A Conroy St	258.39	
	INV 90 15649 39 9	31/05/2023	Water Corporation	Water usage - 61B Conroy St	250.77	

## Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
47	EFT36157	09/06/2023	The Factory (Australia) Pty Ltd	Christmas Decorations		6,831.00
	INV 23/16422	06/06/2023	The Factory (Australia) Pty Ltd	Christmas Decorations	6,831.00	
48	EFT36158	09/06/2023	AFGRI Equipment	Purchase of new manitou M125G		25,645.00
	INV 2706628	18/04/2023	AFGRI Equipment	Purchase of new manitou M125G	25,645.00	
49	EFT36159	09/06/2023	AUSTRALIA DAY COUNCIL OF WESTERN AUSTRALIA	Membership Subscription		720.00
	INV INV-1758	31/05/2023	AUSTRALIA DAY COUNCIL OF WESTERN AUSTRALIA	Membership Subscription	720.00	
50	EFT36160	09/06/2023	Coca-Cola Amatil	Kiosk Beverage Order		1,073.44
	INV 0231340471	18/05/2023	Coca-Cola Amatil	Kiosk Beverage Order	1,073.44	
51	EFT36161	09/06/2023	CYBERVALE PTY LTD / RADIO GREAT SOUTHERN	Radio Advertisements on Radio Great Southern		150.00
	INV INV10005	01/06/2023	CYBERVALE PTY LTD / RADIO GREAT SOUTHERN	Radio Advertisements on Radio Great Southern	150.00	
52	EFT36162	09/06/2023	Fleet Fitness	Cable Replacement for Cross Over		295.90
	INV SRF14483	01/06/2023	Fleet Fitness	Cable Replacement for Cross Over	295.90	
53	EFT36163	09/06/2023	JP Promotions	Polo and Jacket order		2,743.14
	INV INV28099	23/05/2023	JP Promotions	Plastic Coasters & Lanyards	1,240.20	
	INV INV28175	06/06/2023	JP Promotions	Polo and Jacket order	1,502.94	
54	EFT36164	09/06/2023	Katanning Betta Home Living	Wireless Mouse & Keyboard Combo		258.00
	INV 35810036632	12/05/2023	Katanning Betta Home Living	Wireless Mouse & Keyboard Combo	258.00	
55	EFT36165	09/06/2023	Katanning Men's Shed	Repairs to Library boxes		125.00
	INV 63	16/12/2022	Katanning Men's Shed	Repairs to Library boxes	125.00	
56	EFT36166	09/06/2023	Katanning Stock & Trading	Building Maintenance - May 2023		988.85
	INV 5/73	01/05/2023	Katanning Stock & Trading	Chain for numbers	112.50	
	INV 5/71	04/05/2023	Katanning Stock & Trading	Fittings for trough in holding pens	46.40	
	INV 5/76	08/05/2023	Katanning Stock & Trading	Building Maintenance - May 2023	80.90	
	INV 5/78	15/05/2023	Katanning Stock & Trading	Building Maintenance - May 2023	40.40	

## Schedule of Accounts Paid - June 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 5/80	16/05/2023	Katanning Stock & Trading	Building Maintenance - May 2023	123.05	
INV 5/79	16/05/2023	Katanning Stock & Trading	Globes for bug zapper	91.00	
INV 5/81	18/05/2023	Katanning Stock & Trading	Batteries	33.40	
INV 5/83	23/05/2023	Katanning Stock & Trading	Building Maintenance - May 2023	53.00	
INV 5/82	23/05/2023	Katanning Stock & Trading	Building Maintenance - May 2023	81.20	
INV 5/84	30/05/2023	Katanning Stock & Trading	Building Maintenance - May 2023	280.70	
INV 5/86	31/05/2023	Katanning Stock & Trading	Building Maintenance - May 2023	46.30	
<b>57</b> EFT36167	09/06/2023	Main Roads WA	Refund on road project RRG 20-21		9,300.50
INV 302005	15/05/2023	Main Roads WA	Refund on road project RRG 20-21	9,300.50	
<b>58</b> EFT36168	09/06/2023	PFD FOOD SERVICES	Kiosk ingredients & cleaning materials		779.60
INV LH209069	17/05/2023	PFD FOOD SERVICES	Kiosk ingredients & cleaning materials	779.60	
<b>59</b> EFT36169	09/06/2023	SHENAE WATTS	Refund of Bond - 283552		50.00
INV 20230526	26/05/2023	SHENAE WATTS	Refund of Bond - 283552	50.00	
<b>60</b> EFT36170	09/06/2023	TENNANT AUSTRALIA PTY LTD	Tennant S30 Sweeper - Parts		615.02
INV 919565250	08/05/2023	TENNANT AUSTRALIA PTY LTD	Tennant S30 Sweeper - Parts	615.02	
<b>61</b> EFT36171	09/06/2023	Katanning Tyrepower	New wheels & Alignment		1,229.00
INV 155434	12/05/2023	Katanning Tyrepower	New wheels & Alignment	1,229.00	
<b>62</b> EFT36172	09/06/2023	WesTrac	Service - 1HBQ606 Saleyards Skid Steer Loader		1,926.72
INV SI 1690629	11/05/2023	WesTrac	Service - 1HBQ606 Saleyards Skid Steer Loader	1,926.72	
<b>63</b> EFT36173	09/06/2023	WML CONSULTANTS PTY LTD	Katanning Landfill Site - Ramp concept design		3,564.00
INV 30463	31/05/2023	WML CONSULTANTS PTY LTD	Katanning Landfill Site - Ramp concept design	3,564.00	
<b>64</b> EFT36174	16/06/2023	Jarrad Blair	Reimbursement - Parking & meals		27.00
INV 20230531	31/05/2023	Jarrad Blair	Reimbursement - Parking & meals	27.00	

## Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
65	EFT36175	16/06/2023	Regional Retailers	Rose shields		52.60
	INV 076162	02/05/2023	Regional Retailers	Rose shields	52.60	
66	EFT36176	16/06/2023	Paull & Warner Resources	Fire detection & alarm monitoring - Admin Building		275.00
	INV S131133	23/05/2023	Paull & Warner Resources	Fire detection & alarm monitoring - Admin Building	275.00	
67	EFT36177	16/06/2023	Liberty Oil Australia	Diesel		16,355.00
	INV F1311003897	09/05/2023	Liberty Oil Australia	Diesel	16,355.00	
68	EFT36178	16/06/2023	Solutions IT Balcatta	Computer accessories		607.86
	INV S63827	23/05/2023	Solutions IT Balcatta	Computer accessories	607.86	
69	EFT36179	16/06/2023	Jenna Trust	Coolroom Hire		330.00
	INV 236	11/06/2023	Jenna Trust	Coolroom Hire	330.00	
70	EFT36180	16/06/2023	Westbooks	Books		305.77
	INV 336138	07/06/2023	Westbooks	Books	286.97	
	INV 336139	07/06/2023	Westbooks	Books	18.80	
71	EFT36181	16/06/2023	Easifleet	Vehicle Lease		2,625.85
	INV 175909	07/06/2023	Easifleet	Vehicle lease	901.92	
	INV 176039	09/06/2023	Easifleet	Vehicle Lease	1,723.93	
72	EFT36182	16/06/2023	Team Global Express Pty Ltd	Freight charges for Toll deliveries		94.83
	INV 0598-S408620	21/05/2023	Team Global Express Pty Ltd	Freight charges for Toll deliveries	94.83	
73	EFT36183	16/06/2023	Katanning Aquatic Sports	Year one Swimming Season		34,370.20
	INV INV-0151	09/06/2023	Katanning Aquatic Sports	BBQ - Sausage Sizzle for Community Games Day	400.00	
	INV INV-0152	09/06/2023	Katanning Aquatic Sports	Year one Swimming Season	33,970.20	
74	EFT36184	16/06/2023	Belinda Knight	Pensioner Reconciliation & Claims		1,732.50
	INV BK 138	31/05/2023	Belinda Knight	Pensioner Reconciliation & Claims	1,732.50	

Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
75	EFT36185	16/06/2023	Exurban Rural & Regional Planning	Town Planning Consultancy		6,322.40
	INV URP-4368	03/06/2023	Exurban Rural & Regional Planning	Town Planning Consultancy	6,322.40	
76	EFT36186	16/06/2023	Zenith Laundry	Laundry Cleaning 23.05.2023		49.13
	INV 00256872	30/05/2023	Zenith Laundry	Laundry Cleaning 23.05.2023	49.13	
77	EFT36187	16/06/2023	Christmas Display Solutions	Christmas Tree		29,401.00
	INV 00002162	06/06/2023	Christmas Display Solutions	Christmas Tree	29,401.00	
78	EFT36188	16/06/2023	Warren Blackwood Waste	Household recycling service		6,124.85
	INV 18590	06/06/2023	Warren Blackwood Waste	Household recycling service	5,112.85	
	INV 18631	07/06/2023	Warren Blackwood Waste	Domestic refuse collection - May 2023	1,012.00	
79	EFT36189	16/06/2023	Australian Taxation Office	PAYG		31,307.00
	INV 20230608	08/06/2023	Australian Taxation Office	PAYG	31,307.00	
80	EFT36190	16/06/2023	Great Southern Fuel Supplies	Fuel card purchases - May 2023		4,674.25
	INV MAY2023	31/05/2023	Great Southern Fuel Supplies	Fuel card purchases - May 2023	4,674.25	
81	EFT36191	16/06/2023	Harmony Blair	Working with Children Check		87.00
	INV 20230531	31/05/2023	Harmony Blair	Working with Children Check	87.00	
82	EFT36192	16/06/2023	Water Corporation	Water usage - KLC		13,877.17
	INV 90 07810 35 7	17/02/2023	Water Corporation	Kojonup-Katanning Rd - Water usage	0.07	
	INV 90 24464 55 6	31/03/2023	Water Corporation	Water usage - 2/5 Kaatanup Lp	255.03	
	INV 90 24453 29 1	31/03/2023	Water Corporation	Water usage - 2/8 Kaatanup Lp	255.03	
	INV 90 24453 26 7	31/03/2023	Water Corporation	Water usage - 1/8 Kaatanup Lp	255.03	
	INV 90 24441 53 0	31/03/2023	Water Corporation	19 Kaatanup Loop - Service charges	631.31	
	INV 90 07810 35 7	21/04/2023	Water Corporation	Kojonup-Katanning Rd - Water usage	2.80	
	INV 90 07673 96 2	31/05/2023	Water Corporation	Water usage - 7281 Cullen St	576.18	
	INV 90 07674 66 6	31/05/2023	Water Corporation	Water usage - KAC	2,441.87	

Schedule of Accounts Paid - June 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 90 07679 42 4	31/05/2023	Water Corporation	Water usage - Saleyards	136.28	
INV 90 07692 09 8	31/05/2023	Water Corporation	Water usage - Daycare	137.58	
INV 90 07672 87 1	01/06/2023	Water Corporation	Water usage - 19 Charles St	275.99	
INV 90 15188 85 2	01/06/2023	Water Corporation	Water usage - 89 Clive St	159.43	
INV 90 17943 10 2	01/06/2023	Water Corporation	Water Usage - 25 Marmion St	338.82	
INV 90 24441 53 0	01/06/2023	Water Corporation	19 Kaatanup Loop - Service charges	261.38	
INV 90 24453 26 7	01/06/2023	Water Corporation	Water usage - 1/8 Kaatanup Lp	256.86	
INV 90 24453 29 1	01/06/2023	Water Corporation	Water usage - 2/8 Kaatanup Lp	256.99	
INV 90 24464 55 6	01/06/2023	Water Corporation	Water usage - 2/5 Kaatanup Lp	256.86	
INV 90 18411 07 9	02/06/2023	Water Corporation	Water usage - 1/6 Hill Wy	268.37	
INV 90 07680 64 4	02/06/2023	Water Corporation	Water usage - Saleyards	48.96	
INV 90 07680 70 8	02/06/2023	Water Corporation	Water usage - Crosby St	76.56	
INV 90 07683 71 4	02/06/2023	Water Corporation	Water usage - Amherst St	2,237.98	
INV 90 07681 05 7	02/06/2023	Water Corporation	Water usage - Town Hall	82.94	
INV 90 07680 71 6	02/06/2023	Water Corporation	Water usage - Showgrounds	846.54	
INV 90 07680 72 4	02/06/2023	Water Corporation	Water usage - KLC	2,962.47	
INV 90 07680 99 4	02/06/2023	Water Corporation	Water usage - 8 Asutral Tce	71.11	
INV 90 07681 02 2	02/06/2023	Water Corporation	Water usage - 14 Austral Tce	169.84	
INV 90 07681 04 9	02/06/2023	Water Corporation	Water usage - Austral Tce	316.77	
INV 90 10523 50 0	02/06/2023	Water Corporation	Water usage - Aberdeen St	33.56	
INV 90 18411 08 7	02/06/2023	Water Corporation	Water usage - 2/6 Hill Wy	264.56	
<b>83</b> EFT36193	16/06/2023	Synergy	Electricity - Street lighting		14,430.19
INV 638 847 540	31/05/2023	Synergy	Unmetered - Street Lighting	360.13	

## Schedule of Accounts Paid - June 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 312 951 080	01/06/2023	Synergy	Electricity - 52 Austral Tce	3,159.08	
INV 338 348 270	01/06/2023	Synergy	Electricity - Street lighting	10,910.98	
<b>84</b> EFT36194	16/06/2023	Roztiashka Ukrainian Cossack Dance Group	Hire of Roztiashka Ukrainian Cossack Dance Group		2,500.00
INV 20230405	05/04/2023	Roztiashka Ukrainian Cossack Dance Group	Hire of Roztiashka Ukrainian Cossack Dance Group	2,500.00	
<b>85</b> EFT36195	16/06/2023	Prism Contracting & Consulting	Clive Street Rejuvenation		171,818.46
INV 01072	17/05/2023	Prism Contracting & Consulting	Drainage & Carriageway	25,217.50	
INV 01073	17/05/2023	Prism Contracting & Consulting	Rejuvenation of asphalt works	12,102.20	
INV 01074	17/05/2023	Prism Contracting & Consulting	Rejuvenation of asphalt works to carpark	2,365.00	
INV 01081	24/05/2023	Prism Contracting & Consulting	Bokarup Street Carpark	26,544.54	
INV 01080	24/05/2023	Prism Contracting & Consulting	Clive Street Rejuvenation (Conroy Street)	31,988.88	
INV 01079	24/05/2023	Prism Contracting & Consulting	Clive Street Rejuvenation	64,236.59	
INV 01090	26/05/2023	Prism Contracting & Consulting	Clive Street Rejuvenation	9,363.75	
<b>86</b> EFT36196	16/06/2023	Bardfield Engineering	Prosser Park Equipment		6,545.00
INV 00045199	09/06/2023	Bardfield Engineering	Prosser Park Equipment	6,545.00	
<b>87</b> EFT36197	16/06/2023	Hazel Ealem Hansen	Refund of bond - 283844		50.00
INV 20230613	13/06/2023	Hazel Ealem Hansen	Refund of bond - 283844	50.00	
<b>88</b> EFT36198	16/06/2023	AD Contractors	Emulsion for road patching		1,841.40
INV 00242213	24/05/2023	AD Contractors	Emulsion for road patching	1,841.40	
<b>89</b> EFT36199	16/06/2023	ALBANY OFFICE PRODUCTS DEPOT	Projection Screen & Ink Cartridge		683.00
INV 672558	18/05/2023	ALBANY OFFICE PRODUCTS DEPOT	Projection Screen & Ink Cartridge	683.00	
<b>90</b> EFT36200	16/06/2023	AUSTRALIAN LIVESTOCK MARKETS ASSOCIATION	2023-24 Sheep Membership		1,981.60
INV 00000511	22/05/2023	AUSTRALIAN LIVESTOCK MARKETS ASSOCIATION	2023-24 Sheep Membership	1,981.60	
<b>91</b> EFT36201	16/06/2023	Coca-Cola Amatil	Kiosk beverage order		413.01
INV 0231493859	08/06/2023	Coca-Cola Amatil	Kiosk beverage order	413.01	

## Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
92	EFT36202	16/06/2023	35 Degrees South	Noongar Story Public Artwork Project		3,223.00
	INV 00004851	06/06/2023	35 Degrees South	Noongar Story Public Artwork Project	3,223.00	
93	EFT36203	16/06/2023	Department of Fire & Emergency Services	2022/23 Emergency Services Levy Quarter 4		22,686.82
	INV 155603	21/05/2023	Department of Fire & Emergency Services	2022/23 Emergency Services Levy Quarter 4	22,686.82	
94	EFT36204	16/06/2023	ELDERS RURAL SERVICES AUSTRALIA LIMITED	Redline Poly Pipe		7,375.50
	INV CT 78587	31/03/2023	ELDERS RURAL SERVICES AUSTRALIA LIMITED	Redline Poly Pipe	7,326.00	
	INV 6318/303277/KATAN	05/05/2023	ELDERS RURAL SERVICES AUSTRALIA LIMITED	45 Sheep	49.50	
95	EFT36205	16/06/2023	Graham's Small Motor Centre	Chain sharpener		1,235.00
	INV C 94	18/05/2023	Graham's Small Motor Centre	Chain sharpener	755.00	
	INV D 17	02/06/2023	Graham's Small Motor Centre	Speed feed heads & bump caps	480.00	
96	EFT36206	16/06/2023	Grande Food Service	Kiosk order		1,756.91
	INV 4214187	24/05/2023	Grande Food Service	Kiosk order	1,166.56	
	INV 4214832	07/06/2023	Grande Food Service	Kiosk order	590.35	
97	EFT36207	16/06/2023	Jeert Mia Aboriginal Corporation	RAP Morning Teas - Reconciliation Week		889.00
	INV 923	07/06/2023	Jeert Mia Aboriginal Corporation	RAP Morning Teas - Reconciliation Week	889.00	
98	EFT36208	16/06/2023	KATANNING DISTRICTS CARPET CARE	Carpet Cleaning		385.00
	INV 66	12/06/2023	KATANNING DISTRICTS CARPET CARE	Carpet Cleaning	385.00	
99	EFT36209	16/06/2023	Katanning Men's Shed	Heavy Duty Router		599.09
	INV 66	20/02/2023	Katanning Men's Shed	Heavy Duty Router	599.09	
100	EFT36210	16/06/2023	KOJONUP BMC EMBROIDERY	Uniforms & PPE		1,292.00
	INV 00009155	18/05/2023	KOJONUP BMC EMBROIDERY	Uniforms & PPE	780.00	
	INV 00009152	18/05/2023	KOJONUP BMC EMBROIDERY	Uniforms & PPE	512.00	
101	EFT36211	16/06/2023	Katanning Stock & Trading	Globes		564.00
	INV 5/77	09/05/2023	Katanning Stock & Trading	PVC Caps	16.00	

## Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	INV 5/85	30/05/2023	Katanning Stock & Trading	Globes	480.00	
	INV 5/88	09/06/2023	Katanning Stock & Trading	Cloth Tape	68.00	
102	EFT36212	16/06/2023	Landgate	Rural UV General Revaluation 2022/2023		6,166.05
	INV 384252	18/05/2023	Landgate	Rural UV General Revaluation 2022/2023	6,166.05	
103	EFT36213	16/06/2023	Les Cooke Instrument Co Pty Ltd	Kestrel Weather Metres		1,202.01
	INV 47470	07/06/2023	Les Cooke Instrument Co Pty Ltd	Kestrel Weather Metres	1,202.01	
104	EFT36214	16/06/2023	Mohana Catering	Council Forum Catering		480.00
	INV 00000176	07/06/2023	Mohana Catering	Council Meeting Catering	120.00	
	INV 00000177	08/06/2023	Mohana Catering	Council Forum Catering	360.00	
105	EFT36215	16/06/2023	QFH Multiparts	Safety boots		189.95
	INV 908947610	24/05/2023	QFH Multiparts	Safety boots	189.95	
106	EFT36216	16/06/2023	OFFICE WORKS BUSINESS DIRECT	Stationery Supplies		212.44
	INV 607555939	19/05/2023	OFFICE WORKS BUSINESS DIRECT	Stationery Supplies	212.44	
107	EFT36217	16/06/2023	Thinkproject Australia Pty Ltd	RAMM Academy Subscription for 2023/24 Financial years		2,020.36
	INV INV-0591	29/05/2023	Thinkproject Australia Pty Ltd	RAMM Academy Subscription for 2023/24 Financial years	2,020.36	
108	EFT36218	16/06/2023	SEEK LIMITED	Advertising for vacant positions		605.00
	INV 503312912	09/06/2023	SEEK LIMITED	Advertising for vacant positions	605.00	
109	EFT36219	16/06/2023	TENNANT AUSTRALIA PTY LTD	Tennant S30 Sweeper - Parts		844.65
	INV 919602396	24/05/2023	TENNANT AUSTRALIA PTY LTD	Tennant S30 Sweeper - Parts	844.65	
110	EFT36220	16/06/2023	Bunbury WA Country Health Service	Refund of Bond - 283409/INV 45769		50.00
	INV 20230608	08/06/2023	Bunbury WA Country Health Service	Refund of Bond - 283409/INV 45769	50.00	
111	EFT36221	16/06/2023	Katanning Nutrien Ag Solutions	15 kg gas bottle		61.38
	INV 908667867	05/04/2023	Katanning Nutrien Ag Solutions	15 kg gas bottle	61.38	
112	EFT36222	23/06/2023	ABA Security & Electrical	Security alarm monitoring - Library		162.00
	INV 33756	01/05/2023	ABA Security & Electrical	Security alarm monitoring - Library	162.00	

## Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
113	EFT36223	23/06/2023	WA Contract Ranger Services	Ranger services		4,301.00
	INV 00004763	11/06/2023	WA Contract Ranger Services	Ranger services	4,301.00	
114	EFT36224	23/06/2023	Edwards Motors	Mazda CX5 Maxx Sport Diesel - KA673 - 40,000Km Service		482.70
	INV R 51834	31/05/2023	Edwards Motors	Mazda CX5 Maxx Sport Diesel - KA673 - 40,000Km Service	482.70	
115	EFT36225	23/06/2023	Michelle Salter	Councillor Allowances April - June 2022/23		4,025.00
	INV APR-JUN23	21/06/2023	Michelle Salter	Councillor Allowances April - June 2022/23	4,025.00	
116	EFT36226	23/06/2023	South West Aboriginal Medical Service	Reimbursement - Refund of Bond 283843		102.00
	INV 20230620	20/06/2023	South West Aboriginal Medical Service	Reimbursement - Refund of Bond 283337	50.00	
	INV 20230620	20/06/2023	South West Aboriginal Medical Service	Reimbursement - Refund of Bond 283843	52.00	
117	EFT36227	23/06/2023	Market Creations Agency	Website Design Refresh		11,748.00
	INV IX36-7	08/06/2023	Market Creations Agency	Website Design Refresh	11,748.00	
118	EFT36228	23/06/2023	Rochelle Sampson	Katanning ECH Brochure		840.00
	INV 2319	15/06/2023	Rochelle Sampson	Katanning ECH Brochure	840.00	
119	EFT36229	23/06/2023	Katannings Piesse Park Community Inc.	Environmental Works		5,000.00
	INV 00000020	13/06/2023	Katannings Piesse Park Community Inc.	Environmental Works	5,000.00	
120	EFT36230	23/06/2023	West Australian Newspapers	GSH - 11 May 2023		599.96
	INV 1007010420230531	31/05/2023	West Australian Newspapers	GSH - 11 May 2023	599.96	
121	EFT36231	23/06/2023	Zenith Laundry	Laundry order - Table cloths		78.41
	INV 00258506	14/06/2023	Zenith Laundry	Laundry order - Table cloths	78.41	
122	EFT36232	23/06/2023	Lindsay Aaron Marris	Reimbursement - Refund of Bonds 283950		350.00
	INV 20230620	20/06/2023	Lindsay Aaron Marris	Reimbursement - Refund of Bonds 283950	350.00	
123	EFT36233	23/06/2023	Warren Blackwood Waste	Refuse collection		4,456.98
	INV 18637	11/06/2023	Warren Blackwood Waste	Refuse collection	4,456.98	

Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
124	EFT36234	23/06/2023	McLeods Lawyers	Preparation of Lease Agreement Katanning Shooting Club		1,366.33
	INV 130222	31/05/2023	McLeods Lawyers	Preparation of Lease Agreement Katanning Shooting Club	1,366.33	
125	EFT36235	23/06/2023	Great Southern Fuel Supplies	Oils		504.91
	INV 17006721	13/06/2023	Great Southern Fuel Supplies	Oils	504.91	
126	EFT36236	23/06/2023	AMPAC Debt Recovery	Debt recovery - Rates		2,154.86
	INV 96834	31/05/2023	AMPAC Debt Recovery	Debt recovery - Rates	2,154.86	
127	EFT36237	23/06/2023	Katanning H Hardware	Rapid set cement		2,070.94
	INV 106017754	02/05/2023	Katanning H Hardware	Grey GP Cement	624.68	
	INV 106017756	02/05/2023	Katanning H Hardware	Rapid set cement	694.91	
	INV 106017824	03/05/2023	Katanning H Hardware	Caulking gun, Thread tape & Dust masks	71.90	
	INV 102025097	04/05/2023	Katanning H Hardware	Receiver dryer	93.95	
	INV 106018166	10/05/2023	Katanning H Hardware	PPE - hard hats	89.85	
	INV 106018275	12/05/2023	Katanning H Hardware	Pole for sign for St John	128.85	
	INV 102025370	23/05/2023	Katanning H Hardware	Tek screws	106.90	
	INV 106018836	25/05/2023	Katanning H Hardware	PPE	259.90	
128	EFT36238	23/06/2023	BTW Rural Supplies	Pipe fittings		2,107.70
	INV 38649	09/05/2023	BTW Rural Supplies	Plug bsp 2"	5.00	
	INV 38659	10/05/2023	BTW Rural Supplies	Pipe fittings	1,660.00	
	INV 38284	12/05/2023	BTW Rural Supplies	Fittings for truck wash	57.00	
	INV 38660-1	12/05/2023	BTW Rural Supplies	Fittings for truck wash	50.70	
	INV 38827-1	26/05/2023	BTW Rural Supplies	Harness for brush cutters	335.00	
129	EFT36239	23/06/2023	Water Corporation	Water usage - 52 Austral Tce		1,211.82
	INV 90 07681 14 5	06/06/2023	Water Corporation	Water usage - 42 Austral Tce	79.50	
	INV 90 07681 65 5	06/06/2023	Water Corporation	Water usage - 420l Cornwall St	27.97	

Schedule of Accounts Paid - June 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 90 07684 86 4	06/06/2023	Water Corporation	Water usage - AAPG	366.47	
INV 90 07684 98 7	06/06/2023	Water Corporation	Water usage - Albion St Park	241.91	
INV 90 10435 29 5	06/06/2023	Water Corporation	Water usage - 52 Austral Tce	495.97	
<b>130</b> EFT36240	23/06/2023	Isabel Woodall	60% Refundable Deposit		63,000.00
INV 20230616	16/06/2023	Isabel Woodall	60% Refundable Deposit	63,000.00	
<b>131</b> EFT36241	23/06/2023	Watson's Liquid Waste	Pump out Grease Traps at Saleyards		380.00
INV 2581	16/06/2023	Watson's Liquid Waste	Pump out Grease Traps at Saleyards	380.00	
<b>132</b> EFT36242	23/06/2023	Burando Hill	Bearings		639.06
INV K28454INV	12/05/2023	Burando Hill	Bearings	639.06	
<b>133</b> EFT36243	23/06/2023	National Livestock Reporting Service	Saleyard Marketing Report		1,237.50
INV 2400013176	31/05/2023	National Livestock Reporting Service	Saleyard Marketing Report	1,237.50	
<b>134</b> EFT36244	23/06/2023	Blights Auto Electric	Light Globes		267.00
INV 20062	29/05/2023	Blights Auto Electric	Light Globes	267.00	
<b>135</b> EFT36245	23/06/2023	SOS Office Equipment	FujiFilm Apeos C4570		4,384.60
INV 609596	30/05/2023	SOS Office Equipment	FujiFilm Apeos C4570	4,384.60	
<b>136</b> EFT36246	23/06/2023	BOC Limited	Container service - May 2023		103.70
INV 4034059643	29/05/2023	BOC Limited	Container service - May 2023	103.70	
<b>137</b> EFT36247	23/06/2023	Prism Contracting & Consulting	Clive Street Rejuvenation (Conroy Street)		5,318.50
INV 01091	26/05/2023	Prism Contracting & Consulting	Clive Street Rejuvenation (Conroy Street)	5,318.50	
<b>138</b> EFT36248	23/06/2023	Sea Breeze Icecreams	Youth week - Skate event		1,040.00
INV 4	15/06/2023	Sea Breeze Icecreams	Youth week - Skate event	1,040.00	
<b>139</b> EFT36249	23/06/2023	ATHENA WATER SERVICES	Dam Expansion KLC		6,567.00
INV 00005535	13/06/2023	ATHENA WATER SERVICES	Dam Expansion KLC	6,567.00	

## Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
140	EFT36250	23/06/2023	Econisis Pty Ltd	ECH Planning		3,025.00
	INV 23058-1	15/06/2023	Econisis Pty Ltd	ECH Planning	3,025.00	
141	EFT36251	23/06/2023	South West Corridor Development Foundation Inc	Saving our Snake-necked turtles		6,600.00
	INV 202316	06/06/2023	South West Corridor Development Foundation Inc	Saving our Snake-necked turtles	6,600.00	
142	EFT36252	23/06/2023	AFGRI Equipment	Chutes, Air cleaner & Door parts		2,566.37
	INV 2722778	25/05/2023	AFGRI Equipment	Chutes, Air cleaner & Door parts	2,566.37	
143	EFT36253	23/06/2023	AUSTRALIAN LIVESTOCK MARKETS ASSOCIATION	2023 Saleyards conference and Expo		1,010.00
	INV 00000527	08/06/2023	AUSTRALIAN LIVESTOCK MARKETS ASSOCIATION	2023 Saleyards conference and Expo	1,010.00	
144	EFT36254	23/06/2023	Arrow Bronze	Niche Wall Plaque		743.97
	INV 738106	29/05/2023	Arrow Bronze	Niche Wall Plaque	743.97	
145	EFT36255	23/06/2023	Australia's South West	Advertisement		3,300.00
	INV 11858	15/06/2023	Australia's South West	Advertisement	3,300.00	
146	EFT36256	23/06/2023	BUILDING SERVICE LEVY	BSL FOR MAY 2023 (283414) 202223011 AKRON PTY LTD		4,276.56
	INV T93	12/06/2023	BUILDING SERVICE LEVY	BSL FOR MARCH 2023 20223023 (281985) BRYAN JAMES KENNY, 202223019 (281941) HETHERINGTON BUILDING CO, 202223014 (282335) PEK PROJECTS PTY LTD, 202223005	358.60	
	INV T93	12/06/2023	BUILDING SERVICE LEVY	BSL FOR APRIL 2023 2021220045 (282835) A LAURINO AND CO	748.50	
	INV T93	12/06/2023	BUILDING SERVICE LEVY	BSL FOR MAY 2023 (283414) 202223011 AKRON PTY LTD	3,169.46	
147	EFT36257	23/06/2023	Coca-Cola Amatil	Kiosk beverage order		738.05
	INV 0231543868	15/06/2023	Coca-Cola Amatil	Kiosk beverage order	738.05	
148	EFT36258	23/06/2023	Ray Ford Signs	Rural road side number		50.60
	INV 12932	07/06/2023	Ray Ford Signs	Rural road side number	50.60	
149	EFT36259	23/06/2023	Shire of Gnowangerup	Long Service Leave - Chelsea Why		9,607.75
	INV 6373	24/05/2023	Shire of Gnowangerup	Long Service Leave - Chelsea Why	9,607.75	
150	EFT36260	23/06/2023	Grande Food Service	Kiosk order		703.86
	INV 4215164	14/06/2023	Grande Food Service	Kiosk order	703.86	

## Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
151	EFT36261	23/06/2023	Elizabeth Marie Guidera	Councillor Allowances April - June 2022/23		11,525.00
	INV APR-JUN23	21/06/2023	Elizabeth Marie Guidera	Councillor Allowances April - June 2022/23	11,525.00	
152	EFT36262	23/06/2023	InterFire Agencies	PPE		328.46
	INV INV-14807	31/05/2023	InterFire Agencies	PPE	328.46	
153	EFT36263	23/06/2023	John Christian Goodheart	Councillor Allowances April - June 2022/23		5,900.00
	INV APR-JUN23	21/06/2023	John Christian Goodheart	Councillor Allowances April - June 2022/23	5,900.00	
154	EFT36264	23/06/2023	Katanning Furnishings	Term Sport Score Benches		1,052.00
	INV 19363	14/06/2023	Katanning Furnishings	Term Sport Score Benches	1,052.00	
155	EFT36265	23/06/2023	KATANNING GLASS SUPPLIES	Supply & installation of Entry doors		6,954.47
	INV 00007806	14/06/2023	KATANNING GLASS SUPPLIES	Supply & installation of Entry doors	6,954.47	
156	EFT36266	23/06/2023	Katanning Logistics	Clive St Carriageway		1,584.00
	INV 00039255	28/05/2023	Katanning Logistics	Clive St Carriageway	1,584.00	
157	EFT36267	23/06/2023	Katanning Country Club	KEY BOND - Railway Station		50.00
	INV 20230620	20/06/2023	Katanning Country Club	KEY BOND - Railway Station	50.00	
158	EFT36268	23/06/2023	Katanning Men's Shed	Storage rack		150.00
	INV 70	14/06/2023	Katanning Men's Shed	Storage rack	150.00	
159	EFT36269	23/06/2023	Kristy Nicole D'Aprile	Councillor Allowances April - June 2022/23		4,025.00
	INV APR-JUN23	21/06/2023	Kristy Nicole D'Aprile	Councillor Allowances April - June 2022/23	4,025.00	
160	EFT36270	23/06/2023	Marketforce	Advertisement on the GSH		425.33
	INV 47857	29/05/2023	Marketforce	Advertisement on the GSH	425.33	
161	EFT36271	23/06/2023	Matthew Gavin Collis	Councillor Allowances April - June 2022/23		4,025.00
	INV APR-JUN23	21/06/2023	Matthew Gavin Collis	Councillor Allowances April - June 2022/23	4,025.00	
162	EFT36272	23/06/2023	Mohana Catering	Ramadan boxes		178.10
	INV 00000178	14/06/2023	Mohana Catering	Ramadan boxes	178.10	

## Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
163	EFT36273	23/06/2023	NICHOLLS BUS AND COACH SERVICE PTY LTD	Bus Hire		1,674.20
	INV 00003474	29/05/2023	NICHOLLS BUS AND COACH SERVICE PTY LTD	Bus Hire	1,674.20	
164	EFT36274	23/06/2023	PFD FOOD SERVICES	Cleaning Materials Order		595.95
	INV LH339702	31/05/2023	PFD FOOD SERVICES	Cleaning Materials Order	595.95	
165	EFT36275	23/06/2023	REALM STUDIOS PTY LTD	Process & Design for Yarning Place		3,575.00
	INV INV-2833	31/05/2023	REALM STUDIOS PTY LTD	Process & Design for Yarning Place	3,575.00	
166	EFT36276	23/06/2023	KATANNING RETICULATION	Fix canteen pump		211.31
	INV 0003411	06/04/2023	KATANNING RETICULATION	Fix canteen pump	211.31	
167	EFT36277	23/06/2023	Serena Sandwell	Councillor Allowances April - June 2022/23		4,025.00
	INV APR-JUN23	21/06/2023	Serena Sandwell	Councillor Allowances April - June 2022/23	4,025.00	
168	EFT36278	23/06/2023	SIGNS PLUS	Badges		95.00
	INV 00183709	21/03/2023	SIGNS PLUS	Badges	95.00	
169	EFT36279	23/06/2023	Katanning Sportspower	Dunk Basketball System		1,910.00
	INV 23-00005194	14/06/2023	Katanning Sportspower	Dunk Basketball System	1,850.00	
	INV 23-00005292	16/06/2023	Katanning Sportspower	Sports Equipment	60.00	
170	EFT36280	23/06/2023	SWAN GENEALOGY	Book		25.20
	INV 0605	13/06/2023	SWAN GENEALOGY	Book	25.20	
171	EFT36281	23/06/2023	Katanning Tyrepower	Centre Console		1,190.00
	INV 155511	30/05/2023	Katanning Tyrepower	Centre Console	1,190.00	
172	EFT36282	23/06/2023	Albany V-Belt & Rubber	Air fittings, grease guns, magic trees, tyre plugs & trailer adaptor		578.20
	INV IN374531	17/05/2023	Albany V-Belt & Rubber	Air fittings, grease guns, magic trees, tyre plugs & trailer adaptor	578.20	
173	EFT36283	23/06/2023	Katanning Nutrien Ag Solutions	15kg gas bottle		61.38
	INV 908849367	08/05/2023	Katanning Nutrien Ag Solutions	15kg gas bottle	61.38	
174	EFT36284	23/06/2023	Westcoast Wool & Livestock	Livestock		38.50
	INV WCL33733	24/05/2023	Westcoast Wool & Livestock	Livestock	38.50	

Schedule of Accounts Paid - June 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
175 EFT36285	23/06/2023	Winc Australia	Stationery order		1,897.20
INV 9042386362	09/05/2023	Winc Australia	Stationery May 2023	573.25	
INV 9042386859	10/05/2023	Winc Australia	Stationery May 2023	65.01	
INV 9042478659	19/05/2023	Winc Australia	Stationery order	1,223.70	
INV 9042484264	22/05/2023	Winc Australia	Stationery May 2023	35.24	
176 EFT36286	23/06/2023	Wy Wurry Electrical	Supply & Replace lighting		8,792.00
INV INV-06188	30/05/2023	Wy Wurry Electrical	Replace lights in Library	132.00	
INV INV-06207	10/06/2023	Wy Wurry Electrical	Replace lightbulbs	610.00	
INV INV-06211	16/06/2023	Wy Wurry Electrical	Supply & Replace lighting	8,050.00	
				<b>EFT Total \$</b>	<b>812,541.31</b>

Payroll Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
177 PAY	7/06/2023	PAYROLL			118,595.94
PAY	7/06/2023	PAYROLL	Payroll PAY 25	118,595.94	
178 PAY	21/06/2023	PAYROLL			112,983.00
PAY	21/06/2023	PAYROLL	Payroll PAY 26	112,983.00	
				<b>Pay Total \$</b>	<b>231,578.94</b>

Direct Debit Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
179 DD32102.2	06/06/2023	Telstra Corporation	Phone & Internet charges - May 2023		3,172.57
INV K 224 104 311-9	21/05/2023	Telstra Corporation	Phone & Internet charges - May 2023	3,172.57	
180 SUPER	7/06/2023	Superchoice			16,462.25
SUPER	7/06/2023	Superchoice	Superannuation Payments Pay 25	16,463.25	

Schedule of Accounts Paid - June 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
181	DD32102.1	15/06/2023	SG Fleet Australia	Vehicle lease - CESM		1,054.37
	INV AUSG00486088	31/05/2023	SG Fleet Australia	Vehicle lease - CESM	1,054.37	
182	SUPER	21/06/2023	Superchoice			16,305.32
	SUPER	21/06/2023	Superchoice	Superannuation Payments Pay 26	16,305.32	

**Direct Debit Total \$ 36,995.51**

**Credit Card Payments**

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
183	DD	26/06/2023	Commonwealth Bank of Australia			3,815.65
	JUNE2023 - EMCC	26/06/2023	Commonwealth Bank of Australia	Transperth - Train Ticket (ADM)	10.00	
	JUNE2023 - EMCC	26/06/2023	Commonwealth Bank of Australia	EMPR Australia - Lexmark Toner Lid (ADM)	38.31	
	JUNE2023 - CEO	26/06/2023	Commonwealth Bank of Australia	Adobe Id Creative - InDesign Subscription (GOV)	343.07	
	JUNE2023 - CEO	26/06/2023	Commonwealth Bank of Australia	Dome - Refreshments (GEM)	91.00	
	JUNE2023 - HR	26/06/2023	Commonwealth Bank of Australia	Qantas Airways Limited - National Regional & Economic Development Summit DWG (CDOW)	805.10	
	JUNE2023 - HR	26/06/2023	Commonwealth Bank of Australia	Express Online Training - White Card FF (PWO)	55.72	
	JUNE2023 - HR	26/06/2023	Commonwealth Bank of Australia	Officeworks - Samsung Galaxy Tablet (ADM)	1,194.95	
	JUNE2023 - HR	26/06/2023	Commonwealth Bank of Australia	John Wiley & Sons - Human Resource Management 10th Edition (ADM)	133.15	
	JUNE2023 - HR	26/06/2023	Commonwealth Bank of Australia	Woolworths - Farewell Gift KT (GEM)	105.95	
	JUNE2023 - HR	26/06/2023	Commonwealth Bank of Australia	Agoda.Com - Accommodation DGW SEGRA Summit	386.98	
	JUNE2023 - EMCC	26/06/2023	Commonwealth Bank of Australia	Kowalds - Farewell Card DP (PWO)	4.01	
	JUNE2023 - EMCC	26/06/2023	Commonwealth Bank of Australia	Woolworths - Farewll BBQ DP (PWO)	15.65	
	JUNE2023 - EMCC	26/06/2023	Commonwealth Bank of Australia	Statewide Appliance - 2 Nilfisk GD5 Combi Vacuum Floor Tools & Bags (ADM)	282.04	
	JUNE2023 - REC	26/06/2023	Commonwealth Bank of Australia	Rec Annual Fee (KLC)	33.33	
	JUNE2023 - REC	26/06/2023	Commonwealth Bank of Australia	Woolworths - Kiosk Provisions (KLC)	6.00	
	JUNE2023 - REC	26/06/2023	Commonwealth Bank of Australia	Woolworths - Kiosk Provisions (KLC)	67.50	

Schedule of Accounts Paid - June 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
JUNE2023 - REC	26/06/2023	Commonwealth Bank of Australia	Woolworths - Kiosk Provisions (KLC)	97.93	
JUNE2023 - REC	26/06/2023	Commonwealth Bank of Australia	Woolworths - Kiosk Provisions (KLC)	9.00	
JUNE2023 - REC	26/06/2023	Commonwealth Bank of Australia	Woolworths - Kiosk Provisions (KLC)	9.00	
JUNE2023 - REC	26/06/2023	Commonwealth Bank of Australia	Gina Nguyen - Kiosk Provisions (KLC)	27.00	
JUNE2023 - REC	26/06/2023	Commonwealth Bank of Australia	Woolworths - Kiosk Provisions (KLC)	86.46	
JUNE2023 - REC	26/06/2023	Commonwealth Bank of Australia	Woolworths - Kiosk Provisions (KLC)	13.50	

**Credit Card Totals \$ 3,815.65**

<b>Cheque Total</b>	\$451.45	0.04%
<b>EFT Total</b>	\$812,541.31	74.86%
<b>Payroll Total</b>	\$231,578.94	21.34%
<b>Direct Debit Total</b>	\$36,995.51	3.41%
<b>Credit Card Total</b>	\$3,815.65	0.35%
	<b>\$1,085,382.86</b>	<b>100.00%</b>



Shire of  
**Katanning**  
Heart of the Great Southern

Monthly Statement of Financial Activity  
For the period ended  
30 June 2023



**SHIRE OF KATANNING**

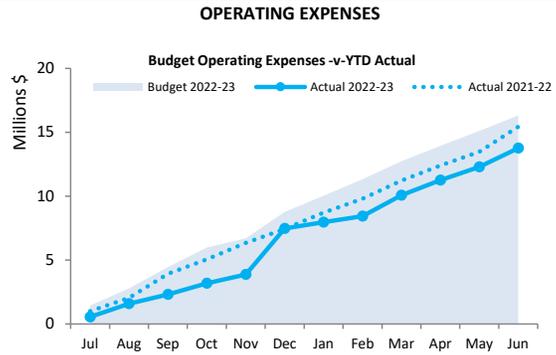
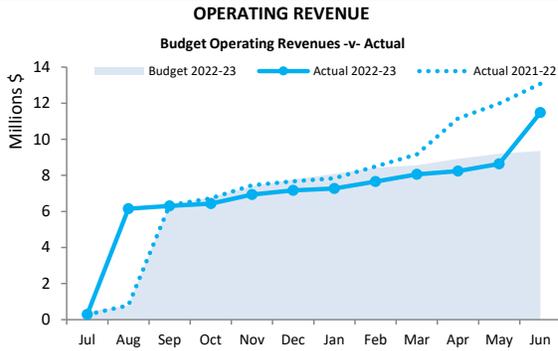
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 June 2023**

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

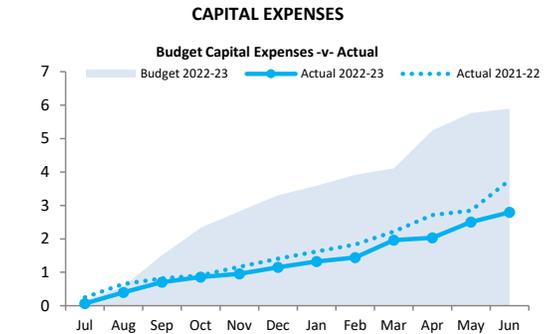
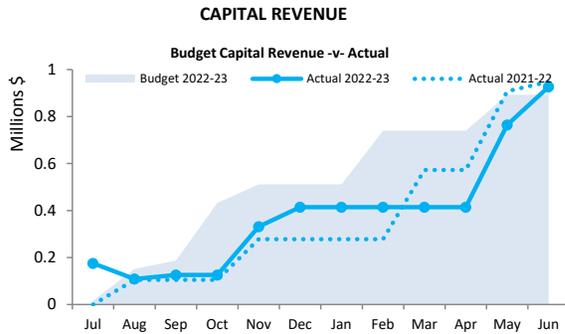
**TABLE OF CONTENTS**

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	14
Note 9 Lease Liabilities	16
Note 10 Reserve Accounts	17
Note 11 Other Current Liabilities	18
Note 12 Operating grants and contributions	19
Note 13 Non operating grants and contributions	20
Note 14 Budget Amendments	21
Note 15 Explanation of Material Variances	22

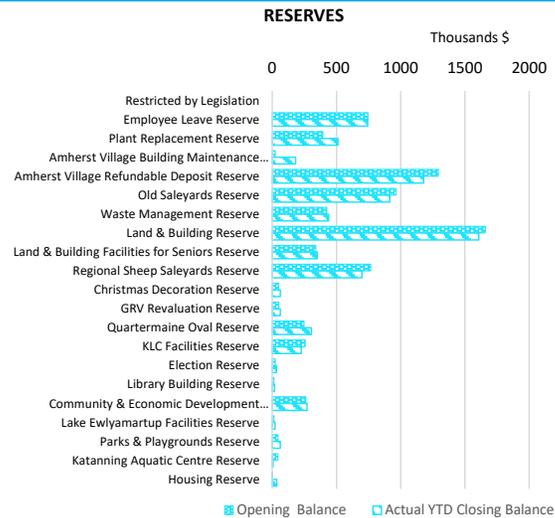
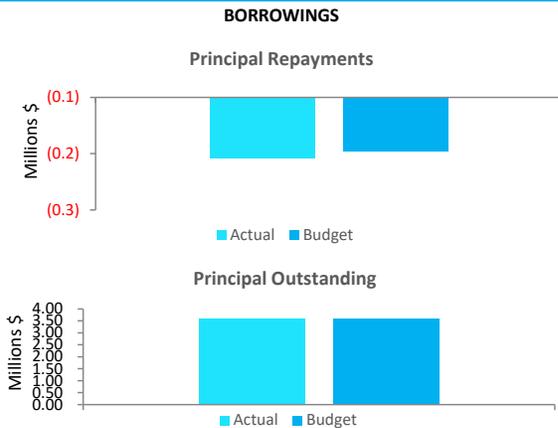
OPERATING ACTIVITIES



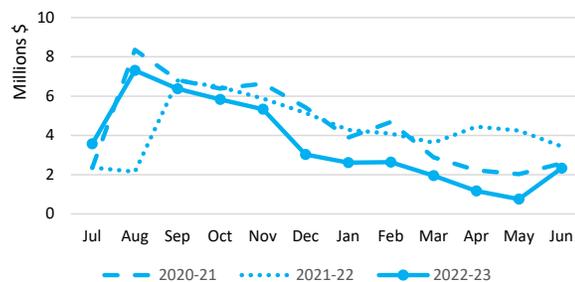
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

## Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.14 M	\$2.81 M	\$1.47 M	(\$1.34 M)
Closing	\$0.00 M	\$0.01 M	\$2.32 M	\$2.32 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$15.33 M	% of total
Unrestricted Cash	\$3.28 M	21.4%
Restricted Cash	\$12.06 M	78.6%

Refer to Note 2 - Cash and Financial Assets

Payables		\$1.61 M	% Outstanding
Trade Payables		\$0.18 M	
0 to 30 Days			98.4%
Over 30 Days			1.7%
Over 90 Days			0%

Refer to Note 5 - Payables

Receivables		
	\$0.07 M	% Collected
Rates Receivable	\$1.14 M	80.5%
Trade Receivable	\$0.07 M	% Outstanding
Over 30 Days		85.8%
Over 90 Days		79.1%

Refer to Note 3 - Receivables

## Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.85 M)	(\$0.65 M)	\$2.60 M	\$3.25 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$4.65 M	% Variance
YTD Budget	\$4.67 M	(0.4%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$3.96 M	% Variance
YTD Budget	\$2.23 M	77.4%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$1.98 M	% Variance
YTD Budget	\$1.92 M	2.8%

Refer to Statement of Financial Activity

## Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.58 M)	(\$4.28 M)	(\$1.81 M)	\$2.48 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.06 M	%
Adopted Budget	\$0.42 M	(86.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$2.79 M	% Spent
Adopted Budget	\$5.89 M	(52.6%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.93 M	% Received
Adopted Budget	\$0.89 M	3.8%

Refer to Note 7 - Capital Acquisitions

## Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.29 M	\$2.13 M	\$0.07 M	(\$2.06 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.21 M
Interest expense	\$0.09 M
Principal due	\$3.59 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$7.73 M
Interest earned	\$0.26 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.04 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 30 JUNE 2023

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. 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.

# 10.2.2

## STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 JUNE 2023

### BY NATURE OR TYPE

	Ref Note	Adopted Budget (a)	Amended Budget	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$		\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	3,139,998	2,809,749	2,809,749	<b>1,468,360</b>	(1,341,389)	(47.74%)	▼
<b>Revenue from operating activities</b>								
Rates		4,672,909	4,667,709	4,667,709	<b>4,653,561</b>	(14,148)	(0.30%)	
Rates (excluding general rate)		4,670	4,670	4,670	<b>0</b>	(4,670)	(100.00%)	
Operating grants, subsidies and contributions	12	2,112,415	2,232,415	2,232,415	<b>3,960,747</b>	1,728,332	77.42%	▲
Fees and charges		1,861,766	1,921,766	1,921,766	<b>1,975,475</b>	53,709	2.79%	
Interest earnings		98,500	298,500	298,500	<b>379,390</b>	80,890	27.10%	▲
Other revenue		433,674	433,674	433,674	<b>481,222</b>	47,548	10.96%	▲
Profit on disposal of assets	6	174,214	174,214	174,214	<b>26,747</b>	(147,467)	(84.65%)	▼
		<b>9,358,148</b>	<b>9,732,948</b>	<b>9,732,948</b>	<b>11,477,142</b>	1,744,194	17.92%	
<b>Expenditure from operating activities</b>								
Employee costs		(4,434,829)	(4,461,627)	(4,461,627)	<b>(4,026,012)</b>	435,615	9.76%	
Materials and contracts		(4,291,722)	(4,431,722)	(4,431,722)	<b>(3,542,880)</b>	888,842	20.06%	▲
Utility charges		(528,015)	(528,015)	(528,015)	<b>(481,244)</b>	46,771	8.86%	
Depreciation on non-current assets		(6,125,895)	(6,108,055)	(6,108,055)	<b>(4,903,908)</b>	1,204,147	19.71%	▲
Interest expenses		(118,046)	(124,108)	(124,108)	<b>(93,718)</b>	30,390	24.49%	▲
Insurance expenses		(406,146)	(406,146)	(406,146)	<b>(407,681)</b>	(1,535)	(0.38%)	
Other expenditure		(353,013)	(352,813)	(352,813)	<b>(303,030)</b>	49,783	14.11%	▲
Loss on disposal of assets	6	(59,016)	(59,016)	(59,016)	<b>0</b>	59,016	100.00%	▲
		<b>(16,316,682)</b>	<b>(16,471,502)</b>	<b>(16,471,502)</b>	<b>(13,758,473)</b>	2,713,029	(16.47%)	
Non-cash amounts excluded from operating activities	1(a)	6,105,687	6,087,847	6,087,847	<b>4,877,161</b>	(1,210,686)	(19.89%)	▼
<b>Amount attributable to operating activities</b>		<b>(852,847)</b>	<b>(650,707)</b>	<b>(650,707)</b>	<b>2,595,830</b>	3,246,537	(498.92%)	
<b>Investing activities</b>								
Proceeds from non-operating grants, subsidies and contributions	13	892,744	1,194,684	1,194,684	<b>926,513</b>	(268,171)	(22.45%)	▼
Proceeds from disposal of assets	6	424,773	424,773	424,773	<b>59,545</b>	(365,228)	(85.98%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	8	250,000	250,000	250,000	<b>250,000</b>	0	0.00%	
Payments for financial assets at amortised cost - self supporting loans	8	(250,000)	(250,000)	(250,000)	<b>(250,000)</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(5,893,019)	(5,903,019)	(5,903,019)	<b>(2,793,764)</b>	3,109,255	52.67%	▲
<b>Amount attributable to investing activities</b>		<b>(4,575,502)</b>	<b>(4,283,562)</b>	<b>(4,283,562)</b>	<b>(1,807,706)</b>	2,475,856	(57.80%)	
<b>Financing Activities</b>								
Proceeds from new debentures	8	650,000	650,000	650,000	<b>400,000</b>	(250,000)	(38.46%)	▼
Transfer from reserves	10	2,503,012	2,529,810	2,529,810	<b>657,418</b>	(1,872,392)	(74.01%)	▼
Payments for principal portion of lease liabilities	9	(11,503)	(11,503)	(11,503)	<b>(12,616)</b>	(1,113)	(9.67%)	
Repayment of debentures	8	(195,158)	(219,361)	(219,361)	<b>(207,626)</b>	11,735	5.35%	
Transfer to reserves	10	(658,000)	(818,000)	(818,000)	<b>(769,060)</b>	48,940	5.98%	
<b>Amount attributable to financing activities</b>		<b>2,288,351</b>	<b>2,130,946</b>	<b>2,130,946</b>	<b>68,117</b>	(2,062,829)	(96.80%)	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>6,426</b>	<b>6,426</b>	<b>2,324,601</b>	2,318,175	(36074.93%)	▲

#### 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.

## **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 07 July 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	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(174,214)	(174,214)	(26,747)
Less: Fair value adjustments to financial assets at amortised cost		94,990	0	0
Add: Loss on asset disposals	6	59,016	59,016	0
Add: Depreciation on assets		6,125,895	6,108,055	4,903,908
<b>Total non-cash items excluded from operating activities</b>		<b>6,105,687</b>	<b>5,992,857</b>	<b>4,877,161</b>

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

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

		Adopted Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 30 June 2023
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(5,777,140)	(7,622,151)	(7,733,793)
Less: - Financial assets at amortised cost - self supporting loans	4	250,000	0	0
Less: Amherst Deposits		1,137,794	0	0
Add: Borrowings	8	639,000	184,158	0
Add: Provisions employee related provisions	11	640,705	640,705	640,705
Add: Lease liabilities	9	7,054	14,578	1,962
Add: Other Adjustment		0	0	(212,674)
<b>Total adjustments to net current assets</b>		<b>(3,102,587)</b>	<b>(6,782,710)</b>	<b>(7,303,800)</b>

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

Cash and cash equivalents	2	9,714,690	9,714,690	11,009,562
Financial assets at amortised cost	2	4,303,578	4,303,578	4,322,532
Rates receivables	3	1,207,908	1,207,908	1,144,760
Receivables	3	538,190	473,249	74,238
Other current assets	4	4,439	4,439	47,386

**Less: Current liabilities**

Payables	5	(6,193,616)	(1,910,304)	(1,605,407)
Borrowings	8	(184,158)	(184,158)	0
Contract liabilities	11	(105,843)	(4,703,049)	(4,722,003)
Lease liabilities	9	(18,557)	(14,578)	(1,962)
Provisions	11	(640,705)	(640,705)	(640,705)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(5,485,928)</b>	<b>(6,782,710)</b>	<b>(7,303,800)</b>

**Closing funding surplus / (deficit)**

		<b>3,139,998</b>	<b>1,468,360</b>	<b>2,324,601</b>
--	--	------------------	------------------	------------------

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash at Bank	Cash and cash equivalents	3,275,766	7,733,796	11,009,562	0	CBA		
Term Deposit	Financial assets at amortised cost	0	4,322,532	4,322,532	0	WATC		
<b>Total</b>		<b>3,275,766</b>	<b>12,056,328</b>	<b>15,332,094</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		3,275,766	7,733,796	11,009,562	0			
Financial assets at amortised cost		0	4,322,532	4,322,532	0			
		<b>3,275,766</b>	<b>12,056,328</b>	<b>15,332,094</b>	<b>0</b>			

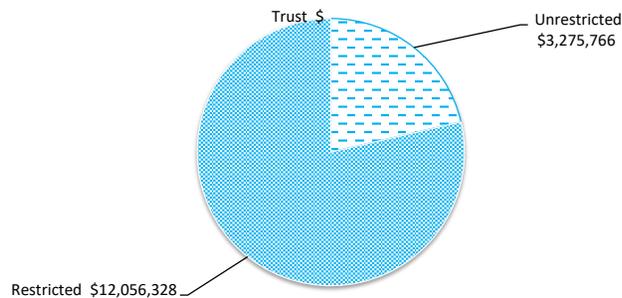
**KEY INFORMATION**

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

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

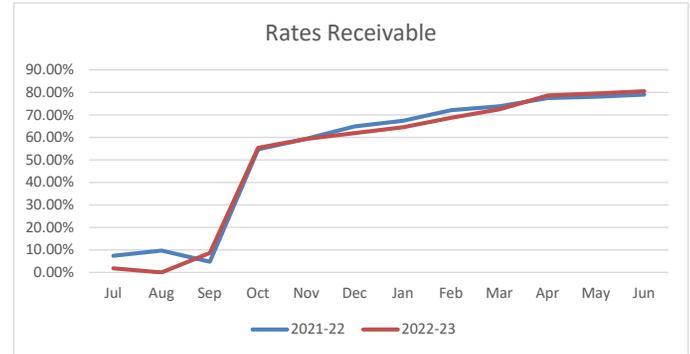
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

Rates receivable	30 June 2022	30 Jun 2023
	\$	\$
Opening arrears previous years	0	1,207,908
Levied this year	4,672,555	4,653,561
Less - collections to date	(3,464,647)	(4,716,709)
<b>Gross rates collectable</b>	<b>1,207,908</b>	<b>1,144,760</b>
<b>Net rates collectable</b>	<b>1,207,908</b>	<b>1,144,760</b>
% Collected	74.1%	80.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(4,877)	60,615	16,692	9,916	312,242	394,588
Percentage	(1.2%)	15.4%	4.2%	2.5%	79.1%	
<b>Balance per trial balance</b>						
Sundry receivable						394,588
GST receivable						32,481
Allowance for impairment of receivables from contracts with customers						(352,831)
<b>Total receivables general outstanding</b>						<b>74,238</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

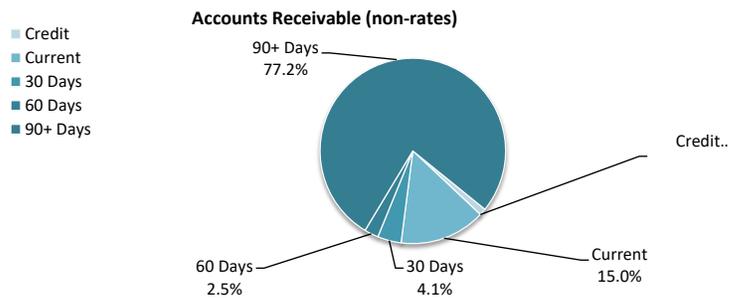
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

**Classification and subsequent measurement**

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

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



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 Jun 2023
Other current assets	\$	\$	\$	\$
<b>Inventory</b>				
Fuel	4,439	42,947	0	47,386
<b>Total other current assets</b>	<b>4,439</b>	<b>42,947</b>	<b>0</b>	<b>47,386</b>

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.

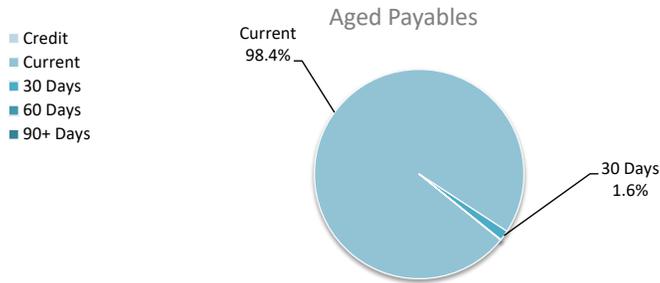
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	175,703	2,790	114	0	178,607
Percentage	0%	98.4%	1.6%	0.1%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						178,607
ATO liabilities						91,252
Bonds & deposits						77,330
Pre-paid rates						80,947
Amherst Refundable Deposits						1,175,890
Overpayments & Refunds						1,381
<b>Total payables general outstanding</b>						<b>1,605,407</b>

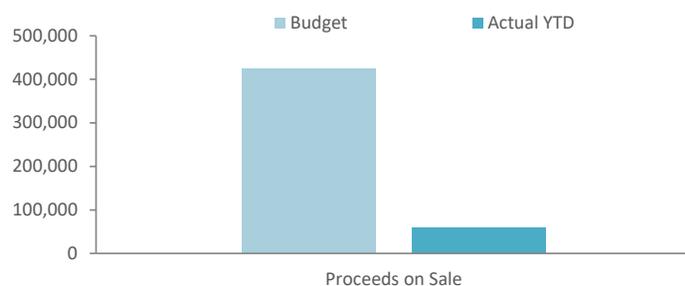
Amounts shown above include GST (where applicable)

**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.



Asset Ref.	Asset description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Governance</b>								
	Motor Vehicle	54,119	53,000	0	(1,119)	34,146	47,045	12,899	0
	<b>Transport</b>								
	Plant	255,456	371,773	174,214	(57,897)	(1,348)	12,500	13,848	0
		<b>309,575</b>	<b>424,773</b>	<b>174,214</b>	<b>(59,016)</b>	<b>32,798</b>	<b>59,545</b>	<b>26,747</b>	<b>0</b>



# 10.2.2

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023

Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	100,000		100,000	106,898	6,898
Buildings - specialised	1,381,830		1,378,461	250,993	(1,127,468)
Plant and equipment	1,389,050		1,324,300	304,704	(1,019,596)
Motor Vehicles	144,001		144,001	91,715	(52,286)
Equipment	397,810		397,810	208,630	(189,180)
Paintings & Sculptures	180,572		180,572	7,430	(173,142)
Infrastructure - roads	1,732,404		1,732,404	1,300,735	(431,669)
Infrastructure - footpaths	177,250		177,250	136,721	(40,529)
Infrastructure - parks & ovals	0		0	1,740	1,740
Infrastructure - other	325,102		328,471	345,677	17,206
Infrastructure - bridges	65,000		65,000	38,520	(26,480)
<b>Payments for Capital Acquisitions</b>	<b>5,893,019</b>		<b>5,828,269</b>	<b>2,793,764</b>	<b>(3,034,505)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$		\$	\$	\$
Capital grants and contributions	892,744		892,744	926,513	33,769
Borrowings	650,000		650,000	400,000	(250,000)
Other (disposals & C/Fwd)	424,773		424,773	59,545	(365,228)
Cash backed reserves					
Plant Replacement Reserve	(300,000)		(300,000)	0	300,000
Amherst Village Building Maintenance Reserve	(40,000)		(40,000)	0	40,000
Amherst Village Refundable Deposit Reserve	(156,000)		(156,000)	156,000	312,000
Old Saleyards Reserve	(470,365)		470,365	80,365	(390,000)
Waste Management Reserve	(44,000)		44,000	0	(44,000)
Land & Building Reserve	(1,194,122)		1,194,122	157,287	(1,036,835)
Regional Sheep Saleyards Reserve	(92,525)		157,275	92,705	(64,570)
Christmas Decoration Reserve	(50,000)		50,000	0	(50,000)
KLC Facilities Reserve	(101,000)		101,000	89,394	(11,606)
Katanning Aquatic Centre Reserve	(55,000)		55,000	54,869	(131)
Contribution - operations	6,428,514		2,284,990	750,288	(1,534,702)
<b>Capital funding total</b>	<b>5,893,019</b>		<b>5,828,269</b>	<b>2,793,764</b>	<b>(3,034,505)</b>

### SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

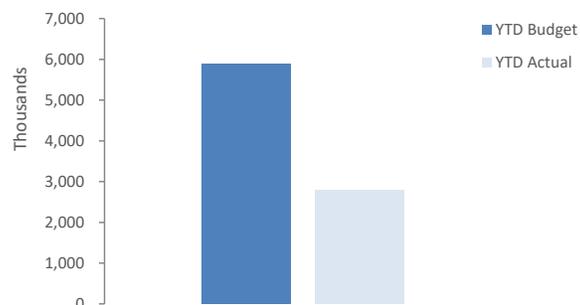
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

#### Initial recognition and measurement between

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

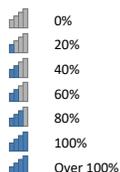
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators



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

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

			Adopted	Amended			Variance
Account Description			Budget	Budget	YTD Budget	YTD Actual	(Under)/Over
			\$		\$	\$	\$
2.00	8 Austral Terrace - Capex Upgrade		5,075		5,075	5,075	0
	Purchase Of 01Ka Ceo		65,000		65,000	0	(65,000)
2.00	Emergency Welfare Centre Generator		152,000		152,000	146,004	(5,996)
2.00	Cctv Upgrades		25,000		25,000	20,175	-4825.45
2.00	Cctv - Town Upgrades		150,000		150,000	39,868	-110131.8
2.00	Amherst Bathroom Renovations		40,000		40,000	0	(40,000)
2.00	Refuse Site Shed		79,264		79,264	69,908	(9,356)
2.00	Klc Concept Design		45,000		45,000	33,394	(11,606)
2.00	Ech Planning		1,169,122		1,169,122	142,613	(1,026,509)
2.00	Piesse Lake Residential Development		3,369		3,369	9,781	6,412
2.00	Wayfinding Signage		18,032		18,032	9,771	(8,261)
1.00	Synonott Avenue SLK0-0.43		0		0	6,516	6,516
2.00	Fairfield Road Slk 6.91-9.11 (Rrg)		0		0	3,993	3,993
2.00	Warren Road Slk 10.0-12.1 (Rrg)		0		0	7,616	7,616
2.00	Bibiking Road Slk 0.00-4.80 (R2R)		8,627		8,627	270	(8,357)
2.00	Cullen Street Slk 0.00-0.70 (R2R)		28,709		28,709	15,375	(13,334)
2.00	Clive St Carriageway (Conroy/Piesse)		188,624		188,624	156,562	(32,062)
2.00	Curlew Street Slk 0.00-1.36 Gravel Resheet		73,314		73,314	77,496	4,182
2.00	Mills Street Slk 0.00-1.37 Gravel Resheet		47,378		47,378	48,438	1,060
1.00	Wanke St SLK 0-1.37		0		0	1,997	1,997
2.00	Tree Street Slk 0.00-0.35 Gravel Resheet		43,861		43,861	40,747	(3,114)
2.00	Warren Road Slk 12.1-15.15 (Rrg)		309,000		309,000	294,991	(14,009)
2.00	Fairfield Road Slk 0.00-2.35 (Rrg)		75,900		75,900	77,159	1258.71
2.00	Carew Street Slk 0.62-0.947 (Rrg)		175,000		175,000	5,800	(169,200)
2.00	Forrest Hills Road Slk 0.00-3.7 (R2R)		86,944		86,944	121,184	34,240
2.00	Lake Coyrecup Road Slk 0.026-5.286 (R2R)		156,591		156,591	218,557	61,966
2.00	Tabenup Road Slk 0.00-2.00 (R2R)		57,344		57,344	91,697	34,353
2.00	Kiddie Road Slk 0.00-2.10 Gravel Resheet		43,868		43,868	63,651	19782.51
2.00	Dore Street Realignment & Associated Works		350,000		350,000	0	(350,000)
2.00	Clive Street Slk 1.05-1.93 (Rrg)		8,371		8,371	0	(8,371)
2.00	Onslow Road Slk 0-1.4 (R2R)		0		0	752	752
2.00	Rogers Avenue (Park St To Harris St) Council		46,639		46,639	63,710	17,071
2.00	Coate Street (Carew St To Conroy St) Council		26,234		26,234	4,228	(22,006)
2.00	Emu Lane Resurfacing		6,000		6,000	0	-6000
2.00	Cornwall Street Footpath		105,838		105,838	69,248	(36,590)
2.00	Clive Street West Footpath		227		227	227	0
2.00	Bokarup Street - Upgrade Of Footpath		0		0	980	980
2.00	Clive Street - Concrete Footpath Upgrade Works		275		275	1,265	990
2.00	Clive Street Footpath (Conroy To Piesse - Southern Side)		5,052		5,052	0	(5,052)
2.00	Synott Avenue Footpath (Warren To Braeside)		65,858		65,858	65,000	(858)
2.00	Bokarup Street Footbridge		65,000		65,000	38,520	(26,480)
2.00	Depot Development		40,000		40,000	0	-40000
2.00	Purchase Of Ka11363		280,000		280,000	0	-280000
2.00	Purchase Of Ka25073		34,500		34,500	33,814	-686.36
2.00	Purchase Of Toro Mower		54,000		54,000	54,000	0
2.00	Purchase Of Ka24568 Colorado Ute		27,800		27,800	0	-27800
2.00	Purchase Of Mower - Ka25148		60,000		60,000	0	-60000
2.00	Purchase Of Loader Ka24397		280,000		280,000	210,900	-69100
2.00	Purchase Of Portable Toilet Ka13648		8,000		8,000	5,990	-2010
2.00	Purchase Of Prime Mover Ka24635		270,000		270,000	0	-270000
2.00	Purchase Of Sweeper Ka25293		310,000		310,000	0	-310000
2.00	Purchase Of Ka09		40,000		40,000	52,314	12314.45
2.00	Purchase Of Utility - Ka357		39,001		39,001	39,401	400
2.00	Cctv Cameras At Saleyards		92,525		92,525	92,705	180
2.00	Purchase Of Sweeper - Saleyards		64,750		64,750	0	(64,750)
2.00	Dam Expansion Klc		62,545		62,545	87,417	24,872
2.00	Equipment (GEM)		55,000		55,000	0	(55,000)
2.00	Great Southern Aged Accommodation Project Expenditure (STP)		100,000		100,000	106,898	6,898
2.00	Equipment (OCU)		50,000		50,000	33,288	(16,712)
2.00	Noongar Story Public Artwork Project (STP)		180,572		180,572	7,430	(173,142)
2.00	Equipment (KLC)		117,810		62,810	115,299	52489.25
2.00	Works Prog/Oth Reserve (C)		0		0	1,740	1740.2
			<b>5,893,019</b>		<b>5,838,019</b>	<b>2,793,764</b>	<b>(3,044,255)</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

**Repayments - borrowings**

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>										
Administration Building	158	2,138,269	0	0	(99,268)	(99,268)	2,039,001	2,039,001	(74,561)	(95,003)
<b>Housing</b>										
Aged & Key Worker Accommodation	159	645,095	0	0	(43,982)	(43,982)	601,113	601,113	(9,278)	(12,704)
<b>Other property and services</b>										
Water Cart	160	145,431	0	0	(16,558)	(16,558)	128,873	128,873	(1,541)	(2,202)
CAT Grader	161	213,870	0	0	(24,350)	(24,350)	189,520	189,520	(2,266)	(3,237)
Road Sweeper	163	0	210,000	210,000	(9,626)	0	200,374	210,000	(1,899)	0
Truck - KA24365	164	0	190,000	190,000	(8,709)	0	181,291	190,000	(1,718)	0
		<b>3,142,665</b>	<b>400,000</b>	<b>400,000</b>	<b>(202,493)</b>	<b>(184,158)</b>	<b>3,340,172</b>	<b>3,358,507</b>	<b>(91,263)</b>	<b>(113,146)</b>
<b>Self supporting loans</b>										
<b>Recreation and culture</b>										
Katanning Country Club	162	0	250,000	250,000	(5,133)	(11,000)	244,867	239,000	(2,455)	(4,900)
		<b>0</b>	<b>250,000</b>	<b>250,000</b>	<b>(5,133)</b>	<b>(11,000)</b>	<b>244,867</b>	<b>239,000</b>	<b>(2,455)</b>	<b>(4,900)</b>
<b>Total</b>		<b>3,142,665</b>	<b>650,000</b>	<b>650,000</b>	<b>(207,626)</b>	<b>(195,158)</b>	<b>3,585,039</b>	<b>3,597,507</b>	<b>(93,718)</b>	<b>(118,046)</b>
Current borrowings		195,158					0			
Non-current borrowings		2,947,507					3,585,039			
		<b>3,142,665</b>					<b>3,585,039</b>			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

**New borrowings 2022-23**

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget				Interest & Charges		Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Road Sweeper	210,000	210,000	WATC	Debenture	5	26,820	3.7	210,000	210,000	0
Truck - KA24365	190,000	190,000	WATC	Debenture	5	23,865	3.7	190,000	190,000	0
Katanning Country Club	250,000	250,000	WATC	Debenture	10	65,460	4.0	250,000	250,000	0
	<b>650,000</b>	<b>650,000</b>				<b>116,145</b>		<b>650,000</b>	<b>650,000</b>	<b>0</b>

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 30 JUNE 2023

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, order, public safety</b>										
CESM Vehicle	i22401	43,306	0	0	(11,502)	(11,503)	31,804	31,803	0	0
<b>Community amenities</b>										
LCDC Vehicle	1,706,081	310	0	0	0	0	310	310	0	0
<b>Recreation and culture</b>										
Matrix Spin Bicycles	000041	5,567	0	0	(1,113)	0	4,454	5,567	0	0
<b>Total</b>		<b>49,183</b>	<b>0</b>	<b>0</b>	<b>(12,616)</b>	<b>(11,503)</b>	<b>36,567</b>	<b>37,680</b>	<b>0</b>	<b>0</b>
Current lease liabilities		14,578					1,962			
Non-current lease liabilities		14,933					14,933			
		29,511					16,895			

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.

# 10.2.2

OPERATING ACTIVITIES

NOTE 10

RESERVE ACCOUNTS

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

**Reserve accounts**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>									
Employee Leave Reserve	745,770	595	25,051	0	0	0	(26,798)	746,365	744,023
Plant Replacement Reserve	393,787	390	14,300	103,500	103,500	(300,000)	0	197,677	511,587
Amherst Village Building Maintenance Reserve	23,348	20	2,409	156,000	156,000	(40,000)	0	139,368	181,757
Amherst Village Refundable Deposit Reserve	1,292,804	990	42,233	0	0	(156,000)	(156,000)	1,137,794	1,179,037
Old Saleyards Reserve	964,277	790	31,975	0	0	(470,365)	(80,365)	494,702	915,887
Waste Management Reserve	424,260	325	14,390	0	0	(44,000)	0	380,585	438,650
Land & Building Reserve	1,659,556	1,325	55,352	50,000	50,000	(1,194,122)	(157,287)	516,759	1,607,621
Land & Building Facilities for Seniors Reserve	339,310	260	11,509	0	0	0	0	339,570	350,819
Regional Sheep Saleyards Reserve	765,925	515	25,018	140,000	0	(92,525)	(92,705)	813,915	698,238
Christmas Decoration Reserve	50,990	40	1,820	10,000	10,000	(50,000)	0	11,030	62,810
GRV Revaluation Reserve	51,530	40	1,839	10,000	10,000	0	0	61,570	63,369
Quartermaine Oval Reserve	247,190	190	8,840	50,000	50,000	0	0	297,380	306,030
KLC Facilities Reserve	256,896	200	8,285	50,000	50,000	(101,000)	(89,394)	206,096	225,787
Election Reserve	23,354	20	883	10,000	10,000	0	0	33,374	34,237
Library Building Reserve	14,859	10	527	2,500	2,500	0	0	17,369	17,886
Community & Economic Development Reserve	261,887	200	8,883	0	0	0	0	262,087	270,770
Lake Ewlyamartup Facilities Reserve	15,020	10	554	5,000	5,000	0	0	20,030	20,574
Parks & Playgrounds Reserve	45,644	35	1,685	15,000	15,000	0	0	60,679	62,329
Katanning Aquatic Centre Reserve	45,644	35	1,185	15,000	15,000	(55,000)	(54,869)	5,679	6,960
Housing Reserve	100	10	322	35,000	35,000	0	0	35,110	35,422
	<b>7,622,151</b>	<b>6,000</b>	<b>257,060</b>	<b>652,000</b>	<b>512,000</b>	<b>(2,503,012)</b>	<b>(657,418)</b>	<b>5,777,139</b>	<b>7,733,793</b>

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2023
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		491,580	0	52	(92,160)	399,471
- Capital grant/contribution liabilities		4,211,469	12,535	84,681		4,322,532
<b>Total other liabilities</b>		4,703,049	12,535	84,733	(92,160)	4,722,003
<b>Employee Related Provisions</b>						
Annual leave		330,951	0			330,951
Long service leave		309,754	0			309,754
<b>Total Employee Related Provisions</b>		640,705	0	0	0	640,705
<b>Total other current assets</b>		<b>5,343,754</b>	<b>12,535</b>	<b>84,733</b>	<b>(92,160)</b>	<b>5,362,708</b>
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 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.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2023	Current Liability 30 Jun 2023	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>									
<b>Governance</b>									
Insurance Scheme Surplus (ADM)	0	0	0	0	0	0	0	0	4,000
<b>General purpose funding</b>									
General Purpose Grant (GPF)	0	0	0	0	0	553,873	553,873	553,873	2,535,531
Untied Road Grant (GPF)	0	0	0	0	0	105,844	105,844	105,844	729,201
ESL Administration Fee (GPF)	0	0	0	0	0	4,000	4,000	4,000	4,000
Rates Legal Fees Reimbursement (GPI)	0	0	0	0	0	150,000	150,000	150,000	142,334
Special Project Grant (GPF)	35,545			35,545	0	0	0	0	0
<b>Law, order, public safety</b>									
BFB LGGS Income	471	0	0	471	0	44,480	44,480	44,480	52,776
CESM Contributions & Reimbursements	0	0	0	0	0	119,241	119,241	119,241	95,574
<b>Health</b>									
Dept Health - CLAG Funding	0	0	0	0	0	0	0	0	7,913
<b>Education and welfare</b>									
Youth Activities Grant Income (CDOW)	0	0	0	0	0	33,648	33,648	33,648	32,921
Seniors Week Grant Income (CDOW)	0	0	0	0	0	1,000	1,000	1,000	0
National Youth Week Grant Income (CDOW)	0	0	0	0	0	1,000	1,000	1,000	0
Grant Income (CDOW)	0	0	0	0	0	184,113	184,113	184,113	0
Harmony Festival Grant Income (CDOW)	0	0	0	0	0	57,000	57,000	57,000	58,000
PIAF Income	1,000	0	0	1,000	0	0	0	0	0
Cultural Awareness	5,000	0	0	5,000	0	0	0	0	0
Indigenous Governance	12,613	0	0	12,613	0	0	0	0	0
<b>Housing</b>									
Other Housing				0					10,000
<b>Recreation and culture</b>									
Grant Income (KLC)	0	0	0	0	0	33,086	33,086	33,086	28,225
Grant Income (OCU)	0	0	0	0	0	47,000	47,000	47,000	0
Regional Venues Improvement Fund	1,327	0	0	1,327	0	0	0	0	0
RETB Exhibition Reimbursements	1,272	0	0	1,272	0	0	0	0	0
Sports Engagement	33,085	0	0	33,085	0	0	0	0	0
<b>Transport</b>									
Commissions & Contributions (TPL)	0	0	0	0	0	90,000	90,000	90,000	85,366
Direct Road Grant (MRBD)	0	0	0	0	0	140,386	140,386	140,386	143,406
Street Light Subsidy (MRBD)	0	0	0	0	0	2,500	2,500	2,500	0
<b>Economic services</b>									
Grant Income (EDV)	0	0	0	0	0	650,244	650,244	650,244	24,000
Auspecting Income - Hidden Treasures (TOU)	0	0	0	0	0	15,000	15,000	15,000	0
Saleyards				0					7,500
FRRR Vibrant Katanning	6,460	0	0	6,460	0	0	0	0	0
	<b>96,773</b>	<b>0</b>	<b>0</b>	<b>96,773</b>	<b>0</b>	<b>2,232,415</b>	<b>2,232,415</b>	<b>2,232,415</b>	<b>3,960,746</b>
<b>Operating contributions</b>									
<b>Education and welfare</b>									
Harmony Festival	9,070	0	0	9,070	0	0	0	0	0
	<b>9,070</b>	<b>0</b>	<b>0</b>	<b>9,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>	<b>105,843</b>	<b>0</b>	<b>0</b>	<b>105,843</b>	<b>0</b>	<b>2,232,415</b>	<b>2,232,415</b>	<b>2,232,415</b>	<b>3,960,746</b>

# 10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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 (As revenue)	Liability	Current Liability	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022			30 Jun 2023	30 Jun 2023				
	\$	\$	\$	\$	\$	\$		\$	\$
<b>Non-operating grants and subsidies</b>									
<b>General purpose funding</b>									
Heritage Centre Project DPIRD Grant Funds (STP)	92,109	52	(92,160)	0	0	0		0	92,390
<b>Law, order, public safety</b>									
Grant Income (OLO)	0	0	0	0	0	96,000	96,000	96,000	82,740
<b>Community amenities</b>									
CLGF Regional re Regional Waste Initiative Income (SAN)	0	0	0	0	0	35,264	35,264	35,264	35,264
<b>Recreation and culture</b>									
Self Supporting Loan Income				0	0	0	8,312	8,312	0
<b>Transport</b>									
Regional Road Group Funding (CRBD)	0	0	0	0	0	446,485	446,485	446,485	384,334
Roads to Recovery Funding (CRBD)	0	0	0	0	0	314,995	314,995	314,995	314,994
<b>Economic services</b>									
Grant Income (EDV)	0	0	0	0	0	0		0	16,791
	<b>92,109</b>	<b>52</b>	<b>(92,160)</b>	<b>0</b>	<b>0</b>	<b>892,744</b>	<b>901,056</b>	<b>901,056</b>	<b>926,513</b>
<b>Non-operating contributions</b>									
<b>Governance</b>									
Supertowns Funding	4,211,469	84,681	0	4,296,150	0	0		0	0
Grants in Advance	399,471	0	0	399,471	0	0	293,628	293,628	0
	<b>4,610,940</b>	<b>84,681</b>	<b>0</b>	<b>4,695,621</b>	<b>0</b>	<b>0</b>	<b>293,628</b>	<b>293,628</b>	<b>0</b>
<b>TOTALS</b>	<b>4,703,049</b>	<b>84,733</b>	<b>(92,160)</b>	<b>4,695,621</b>	<b>0</b>	<b>892,744</b>	<b>1,194,684</b>	<b>1,194,684</b>	<b>926,513</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

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

GL Code	Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended Budget
				Adjustment	Cash	Available Cash	Running Balance
				\$	\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus(Deficit)				3,139,998
	Adjustment to opening surplus		Opening Surplus(Deficit)			(330,249)	2,809,749
	Add back LRCIP transferred to Grants in Advance		Opening Surplus(Deficit)		293,628	0	3,103,377
	Amount originally utilised in 2022/2023 Budget		Opening Surplus(Deficit)			(3,139,998)	(36,621)
5953	Increase in Private Works Income		Operating Revenue		60,000		23,379
5912	Increase in Private Works Expenditure		Operating Expenses			(20,000)	3,379
1163	Legal Fees - Rates Recoverable		Operating Revenue		120,000		123,379
1022	Legal Fees - Rates Recoverable		Operating Expenses			(120,000)	3,379
1253	Interest - Reserves		Operating Revenue		160,000		163,379
	Transfer to Reserves		Capital Expenses			(160,000)	3,379
9113	Interest - Municipal		Operating Revenue		40,000		43,379
0156	Interest on Loan 163 - Road Sweeper		Operating Expenses			(1,899)	41,480
0157	Interest on Loan 164 - Truck		Operating Expenses			(1,718)	39,762
5016	Principal Repayment on Loan 163		Capital Expenses			(9,626)	30,136
5017	Principal Repayment on Loan 164		Capital Expenses			(8,710)	21,426
0054	Interest on Loan 162 - Self Supporting Loan		Operating Expenses			(2,445)	18,981
2685	Principal Repayment on Loan 162		Capital Expenses			(5,867)	13,114
2814	Self Supporting Loan Principal Reimbursement		Capital Revenue		2,445		15,559
0034	Self Supporting Loan Interest Reimbursement		Operating Revenue		5,867		21,426
0021	Back Rates levied		Operating Revenue			(5,000)	16,426
Z057	25 Marion St - Solar Hart replacement		Operating Expenses			(10,000)	6,426
2497	Transfer Employees Reserve - LT Resignation		Capital Revenue		26,798		33,224
9344	Salary - LT Resignation		Operating Expenses			(26,798)	6,426
				<b>0</b>	<b>708,738</b>	<b>(3,842,310)</b>	<b>(3,133,572)</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

**EXPLANATION OF MATERIAL VARIANCES**

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

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

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
<b>Opening funding surplus / (deficit)</b>	(1,341,389)	(47.74%)	▼			
<b>Revenue from operating activities</b>						
Operating grants, subsidies and contributions	1,728,332	77.42%	▲			Advance payment of FAG's
Interest earnings	80,890	27.10%	▲			Interest on Reserve Funds
Other revenue	47,548	10.96%	▲			Allocation Adjustments
Profit on disposal of assets	(147,467)	(84.65%)	▼			Asset Disposals to 30/06/2023 yet to be processed
<b>Expenditure from operating activities</b>						
Materials and contracts	888,842	20.06%	▲			Costs lower than expected
Depreciation on non-current assets	1,204,147	19.71%	▲			Depn calculated to 31/05/2023
Interest expenses	30,390	24.49%	▲			Accrued Interest yet to be processed
Other expenditure	49,783	14.11%	▲			Allocation adjustments
Loss on disposal of assets	59,016	100.00%	▲			Asset Disposals to 30/06/2023 yet to be processed
Non-cash amounts excluded from operating activities	(1,210,686)	(19.89%)	▼			Depn calculated to 31/05/2023
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(268,171)	(22.45%)	▼			
Proceeds from disposal of assets	(365,228)	(85.98%)	▼			Asset Disposals to 30/06/2023 yet to be processed
Payments for property, plant and equipment and infrastructure	3,109,255	52.67%	▲			Capital Works Program lower than expected
<b>Financing activities</b>						
Proceeds from new debentures	(250,000)	(38.46%)	▼			Self Supporting Loan reported twice
Transfer from reserves	(1,872,392)	(74.01%)	▼			Transfers at year end
Transfer to reserves	48,940	5.98%	▲			Transfers at year end
<b>Closing funding surplus / (deficit)</b>	2,318,175	(36074.93%)	▲			

## Shire of Katanning

### Regulation 5 (2) (c) – Financial Management Review

27 May 2023

Final Review Report

(Review in Confidence)

**Australian Audit**

## Table of Contents

Financial Management Review Summary and Conclusion .....	4
INTRODUCTION .....	4
CEO’S RESPONSIBILITY FOR THE REVIEW REPORT .....	4
RESPONSIBILITY FOR THE REVIEW .....	4
REVIEW LIMITATIONS .....	5
SCOPE AND METHODOLOGY .....	5
WORK PROGRAM.....	5
REVIEW CONCLUSION.....	6
Executive Management Detailed Observations .....	7
Medium Risk Rated Issues .....	7
Low Risk Rated Issues .....	11
Appendix A – Risk Criteria .....	15
Appendix B – Confidentiality and Conflict of Interest Declaration Form.....	16

## Financial Management Review Summary and Conclusion

### INTRODUCTION

Australian Audit was engaged to undertake a financial management review of the Shire of Katanning's (the Shire) financial management systems and procedures as required to be undertaken at least once every 3 years as per the Regulation (5)(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

We conducted our review in accordance with Australian Auditing Standard *ASAE 3000 – Assurance Engagement other than Audits or Reviews of Historical Financial Information* which provides a limited assurance regarding the appropriateness and effectiveness of the Shire's management controls over its financial management systems and processes.

This report outlines the work undertaken as part of our review and also includes our findings and proposed recommendations as identified as a result of the review.

Management comments relating to our findings have been received and have been included in this final report.

The Shire of Katanning uses SynergySoft as its accounting system.

### CEO's RESPONSIBILITY FOR THE REVIEW REPORT

As per Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*, the Chief Executive Officer (CEO) is required to undertake a financial management review, at least once every 3 financial years.

The last Financial Management Review was undertaken in 2017.

The final review report with the CEO comments has now been completed and can be presented at the next available Audit and Risk Committee.

### RESPONSIBILITY FOR THE REVIEW

Our responsibility was to conduct the Financial Management Review in accordance with the Australian Auditing Standard *ASAE 3000 – Assurance Engagement other than Audits or Reviews of Historical Financial Information* and to report to the CEO the review findings and proposed recommendations for management control and process improvement.

Our review assessed information in relation to the period 1 July 2021 to 30 June 2022. System controls were assessed as at the date of this review.

We wish to confirm that we are fully independent of the Shire of Katanning and of its operations regarding this review.

## REVIEW LIMITATIONS

The matters raised in this draft review report are only those which came to our attention during the course of performing the financial management review and may not necessarily be a comprehensive statement of all the possible control weaknesses and / or process improvement options that may be made in relation to the Shire's financial management systems and procedures.

As part of our review, we have **not** assessed and examined every financial process and procedure and as such have limited our assessment and evaluations only to those areas where we considered may be of higher risk to the Shire regarding its Financial Management process. As such we did not examine every activity and procedure that may exist at the Shire and therefore only provide limited assurance to the Shire.

Our review, which was conducted in accordance with Australian Auditing Standard ASAE 3000 – *Assurance Engagement other than Audits or Reviews of Historical Financial Information* was not an audit, and as per ASAE 3000 we can only provide assurance based solely on our assessment of the information which was provided to us by the Shire during the conduct of this review.

This review report is to be used solely for the purpose of reporting to satisfy the requirements of *Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996* and should not be used for any other purpose or be distributed, other than for use by the Shire of Katanning.

## SCOPE AND METHODOLOGY

The review undertook the following approach:

- Information was sought from the Shire and was reviewed prior to our visit to the Shire office from our Perth office.
- Discussions were held with the EMCC and relevant staff to understand the financial processes and the management controls currently in place.
- We assessed the adequacy of key management controls currently in place over key financial management systems and procedures in line with the following work program provided to the EMCC and based on information that was provided to us during the review period.
- We discussed any findings and possible recommendations with the EMCC.
- Issued draft review report for management comment prior to releasing the final report.

## WORK PROGRAM

Our review incorporated the following key financial management areas as required under Regulation 5(1) of the *Local Government (Financial Management) Regulations 1996*:

- Procurement (formal quotations and tender process)
- Contract Management
- Accounts Payable
- Cash Collection and Handling
- Payroll
- General Ledger Application Controls (journal posting, balance sheet reconciliations)

- Council Rates, including Debt Management
- Investment Management
- Asset Management (excluding infrastructure assets)
- Budget process
- Information Technology General Systems Controls Environment

No other financial management systems and procedures were subject to review.

## REVIEW CONCLUSION

Based on our review (which was not an audit) of the management controls and processes that exist at the Shire, regarding the above key financial management system areas, nothing came to our attention that would indicate any **high risk** management control matters that would require immediate attention by the Shire.

Based on the matters raised in the body of this report under Executive Management Detailed Findings, we can conclude that the financial management systems in place within the Shire can be further improved and several recommendations have been included in this review report for the EMCC and CEO consideration.

The matters raised in this review report were assessed as Medium to Low risk to the Shire.

For these identified matters we have recommended that the Shire should consider exploring the recommended process improvement options which have been incorporated within the body of this final report.

As part of this final report, we have reported the findings under 3 separate sections:

- Medium risk rated issues (immediate action recommended)
- Low risk rated issues (management consideration recommended)
- Observation issues (no management action required but may be considered)

Each finding has a recommended action except for those issues reported as “Observations”.

We believe that the Shire’s implementation of the suggested and recommended process improvements will strengthen the existing financial management controls that are currently in place and will provide greater overall governance within the Shire’s financial operations.

## Executive Management Detailed Observations

### Medium Risk Rated Issues

#### 1. Procurement (formal quotations and tender process)

##### 1.1. Monitoring compliance with Shire Procurement Policy.

The review noted that procurements are being managed by means of ensuring that purchase orders are being raised at the point of appointing service providers and that procurements are being approved as per the Shire's adopted Delegations Register.

However, we noted the following practices that can be improved:

- Although the Shire is obtaining in most instances written quotations as required as per the Shire's procurement policy, we noted three instances where the required number of written quotations were not obtained, or support documentation could not be provided. We were unable to find appropriate number of written quotes as per Shire policy for services procured from:
  - Aerodrome Management Services
  - Ayton Baesjou Planning
  - Belgravia Health & Leisure Group
- Although the Shire is approving, in most instances, purchase orders prior to receiving a supplier invoice as required as per the Shire's procurement policy, we noted three instances where the purchase order was created and approved after receiving the supplier's invoice:
  - Belgravia Health & Leisure Group
  - Marradong Contracting Pty Ltd
  - Marradong Contracting Pty Ltd
- Five instances where the Shire sought quotations via an RFQ and no evidence was provided to indicate that RFQ submissions were assessed by an evaluation panel of at least 2 staff. Evaluation panels should be set up to evaluate RFQ submissions which includes documentation of consensus between the panel members and also final sign off by the panel members as to the recommended quotation.
- The process for formally documenting the RFQ and RFT evaluations process was not evident in the Shire's procurement policy. We understand that the Shire, in most instances, seeks quotations from suppliers that are on the WALGA contract or via equotes. However, where formal quotations are sought from more than one supplier, then all quotations received should at least be formally assessed, preferably via a panel of assessors, to determine best value for money and such decisions are to be formally documented, decisions to award justified and then formally approved.

We recommend that the Shire provide clear direction to all staff that are responsible for procurement to ensure that proper quotations are obtained and where such number can not be obtained that adequate justification be documented to support

less than policy quotations. Also, staff need to be advised on the importance of creating and approving purchase orders at the time a supplier quotation is accepted and also that at least 2 staff are required as part of an evaluation panel when requesting or assessing quotations via an RFQ or RFT process.

#### **Management Comments.**

**The Belgravia Health & Leisure Group was procured via a tender RFT 03-2019 and the supporting documentation should have made reference to the tender. A procedure is to be developed for the assessment of RFQ & RFT to ensure an evaluation panel of at least 2 staff members.**

- Although the evaluation sheet used by the Shire states that the person signing the evaluation sheet also declares that they do not have any conflict of interest, we believe this should be more formalised and made clearer.

The evaluation panel should establish a standard process of measuring value for money (scoring matrix) and assessing suppliers based on qualitative requirements as stated in the RFQ or RFT document. All evaluation panel members should sign off on the recommendation to award services to a particular supplier after having a formal consensus meeting.

We recommend that the Shire's procurement policy clearly document the process of establishing an evaluation panel to evaluate tender and formal quote submissions including the need for all evaluation panel members to sign a formal conflict of interest declaration form prior to assessing tender submissions. There should be at least 2 evaluation panel members (preferably 3). **Refer Attachment B for a copy of a standard "Conflict of Interest" declaration form.**

#### **Management Comments.**

**A disclosure declaration is part of the evaluation sheet. This will be expanded to cover the sample "Conflict of Interest" declaration form provided.**

### **1.2 Contract Management Policies.**

The Shire does not at present have a Contract Management Policy and guidelines which would govern how the Shire should manage its existing procurement service contracts. The policy and guidelines should include at least the following:

- Processing contract variations for those contracts less than tender threshold and above tender threshold.
- Contract variation, extension and renewal process and approvals.
- Monitoring contract overspends and approval process.
- Compliance with existing service agreements ensuring that supplier performance obligations are being met.

We recommend that comprehensive guidelines / protocols be developed for the above processes so that it can be applied consistently by the relevant person(s) responsible over contract management.

## Management Comments.

### Contract Management Policy and Guidelines to be investigated for adoption and implementation.

- We also noted that supplier performance assessments are not formally undertaken and documented once a procurement contract has ended. The advantage in undertaking supplier performance assessments is to be able to identify any unsatisfactory supplier performances which can be used to assess the supplier when that supplier next submits a quote for works for the Shire. This could avoid ongoing overcharging or under performance which would be impacting on value for money.

We recommend that the Shire ensure that a supplier performance appraisal process is implemented and undertaken at the end of each contract (contracts awarded under an RFQ or RFT only) in order to assess whether the supplier has performed satisfactorily and should be used again by the Shire. The assessment should be documented, signed off by the appointed contract manager or the CEO or Works Manager and stored together with the contract management documentation.

## Management Comments

### Supplier performance assessments to be investigated for implementation.

## 2. Accounts Payable

### 2.1. Approval of Changes to Supplier Masterfile.

At present the EMCC is not receiving a list of all changes made to the Creditor Masterfile for review to ensure that the changes made are valid. This is a critical control process to ensure that fictitious or fraudulent creditor details are not loaded into the Creditor database without detection. The Shire's payment processing procedures requires that changes to the supplier database should be reviewed and signed off by the EMCC prior to approving the accounts payable batch.

This issue was also reported in the previous Financial Management Review in 2017.

We recommend that the EMCC receive and review for sign off the Synergy exception report which provides a list of all new, amendments or changes that have been made in Synergy regarding a supplier and the information on the exception report is checked and signed off by the EMCC to ensure supplier amendments are legitimate and are supported with appropriate authorisation from the supplier. Such amendments would include:

- New supplier creations
- Supplier detail changes
- Supplier bank account detail changes

We also recommend in order to strengthen new supplier creations and bank statement amendments that the Shire, also require the creditor, to provide a copy of their latest bank statement which would provide the necessary proof that the creditor's stated bank account details are valid and that the bank account changes are also valid.

### **Management Comments**

**The Approval of Changes to Supplier Masterfile was being undertaken until December 2022, when the Creditors Officer resigned. During the recruitment transition this step was omitted.**

**The Audit Report of all changes to the Masterfile are signed off by the EMCC prior to the payment run being authorised.**

## Low Risk Rated Issues

### 3. Asset Management (asset stocktakes)

#### 3.1 Depreciable Assets

We noted that the Shire does not at present undertake a stocktake or regular checks of all its plant, equipment, furniture and other moveable assets (depreciable equipment over \$5,000) to ensure that the items still exist and/or that it is not impaired. Where the plant, equipment, furniture and other moveable assets showing on the asset register no longer exist or are impaired then the asset register should be amended as such. Where such regular checks are not formally carried out the Shire may be carrying physical assets that are no longer in existence and continue to be depreciated incorrectly.

Further, the Shire's Policy Manual does not adequately make provision for annual stocktakes or formal regular checks of its plant and equipment.

We recommend that the EMCC or the CEO give consideration to updating the Shire's Asset Policy Manual to include the need to undertake at least annual stocktakes of all depreciable plant and equipment assets.

#### Management Comments

**Resources to be considered to undertake stocktake or regular checks of all plant, equipment, furniture and other moveable assets – as recorded in the Asset Register.**

#### 3.2 Portable and Attractive Assets

The Financial Management Regulations require the CEO to take steps to prevent theft or loss of Shire assets especially regarding the Shires portable and attractive assets.

The Shire's Asset Capitalisation policy states that the Shire will maintain a portable equipment and desirable items register to be reviewed annually.

We were unable to sight any evidence that the Shire has a portable and attractive register listing all plant and equipment including all computer equipment that is valued under \$5,000 which is normally expensed. The need to maintain a portable and attractive register is to enable the Shire to maintain control over pieces of equipment that may very easily go missing requiring replacement by the Shire.

We recommend that the EMCC or the CEO ensure that the Shire identify all minor plant and equipment that has a value of less than \$5,000 which it considers could be classified as portable and attractive and include the items in a portable and attractive register. The Shire should then on a regular basis monitor to ensure these items do not go missing and this can be done via an annual stocktake or via regular checks based on equipment type. We would suggest that the portable and attractive register should detail model and serial numbers if possible and their location including if laptops are issued to staff the name of the staff that have the laptops.

## Management Comments

**A minor Tools register has been developed in SynergySoft. This will be used to register Portable & attractive Assets. This register will enable assets to be monitored and stocktakes undertaken.**

### 4. System Access (*Separation of Duties*)

As part of my review, we assessed system access that has been provided to various Shire staff to ensure such access was appropriate and that proper segregation control was in place. We noted that the Executive Manager Corporate and Community (EMCC) had access to all of the following processes:

- Issue a requisition.
- Create and approve a purchase order.
- Create a new supplier and modify a supplier.
- Receipt goods and services.
- Approve invoice payments.

Although the EMCC position would not be accessing all of these functions, nevertheless to ensure proper segregation of duties control, it is recommended that access to some of the above functions be removed. We would suggest that creating a new supplier and modifying supplier details be removed.

We also noted that a variety of other positions also have access to the above and also have access to create new employees and modify employees on Payroll and should be reviewed to ensure that their position responsibilities actually warrant access to all of these functions. The following positions may need their current access reviewed and possibly some access removed or given only enquire access if not strictly required as part of their position responsibilities:

- CEO
- Coordinator ICT
- Rates/debtor Officer
- Various CSO positions
- Finance Contractor
- Finance Officer Creditors
- Finance Officer
- Senior Finance Officer
- Financial Accountant
- Jody Lilleyman
- Sally Hutchins (Rates Officer/CSO Support Officer)
- Payroll Officer
- Josie Speight (Grants)
- Manager of Finance
- Sarah Edwards
- Senior Administration/Records
- Administrator
- Domain Administration

We recommend that the Shire investigate current Synergy access levels of all positions, especially the above and ensure that access is only provided to those that require such access to perform their functions. Care should be taken to ensure that

proper segregation of duties is not weakened when allocating system access to vital financial related functions such as creditors, payroll, purchasing and invoice receipting.

### **Management Comments**

**System access is to be reviewed. EMCC and ICT Coordinator participated in a SynergySoft Mapping Security Webinar and are reviewing access along the guidance provided.**

## **5. IT General Controls Environment**

As part of the Financial Management Review, the Shire's system and security controls were assessed to determine that satisfactory system security is in place over the Shire's data. We noted the following matters that need attention:

The Shire does not currently have the following in place:

- **Information Technology Strategy Plan.** This allows the Shire to plan on its information technology needs including software and hardware replacement policy, security over its data and ensuring the Shire maintains up to date technology.
- **Disaster Recovery Plan/Business continuity Plan.** This is essential to ensure that the Shire can still remain operational and provide services to the community should an unforeseen disaster occur.
- **Software Usage Policy and Software Register (Optional).** This policy would outline what software can be used and is required to ensure future operations of the Shire.

Based on our observations and from discussion with the Shire's Coordinator ICT, the following matters were also noted:

- There appears to be a number of generic logins which have full administration access that need to be investigated and possibly deleted if no longer required.
- There is no audit log maintained which lists the dates and times when any illegal attempts have been made to access the Shire's systems and also where a staff access was blocked due to incorrect passwords being used. This is an important log which may provide early indications of possible external threats to the Shire's computerised systems.

We recommend that the CEO discuss these matters with the Shire's Coordinator ICT and seek to implement adequate security measures to address all of the above matters.

### **Management Comments**

**Currently undertaking a Service Delivery Review of ITC & Enterprise Applications. Formal Disaster Recovery and Business continuity plans to be developed.**

## Observations (No Recommendations Made)

### 1. *Reviewing Shire Policies*

We noted that some of the Shire's policies/procedures had not been subjected to timely review and update. Shire policies/guidelines/procedures should be reviewed at least once every 2 years to ensure they remain up to date. we noted the following policies/guidelines/procedures have not been reviewed for a while:

- Easy Budgeting procedure – last updated was April 2019
- Asset Management Policy – last updated September 2020
- Credit Card policy – last reviewed and updated 27 March 2018
- Asset capitalisation Policy – last updated 27 March 2018
- Council Policy – Internal Control – last updated 18 December 2018

**The Shire has stated that a full review of the Policy Manual was adopted by Council 22 December 2022.**

## Appendix A – Risk Criteria

The following risk criteria were used to assess level of risk on review findings included in the Review Report.

### Risk Assessment Matrix

#### Likelihood of Risk:

Rating	Description	Frequency
1	<b>Rare</b> – May occur, only in exceptional circumstances	< once in 15 years
2	<b>Unlikely</b> – Could occur at some time	At least once in 10 years
3	<b>Possible</b> – Should occur at some time	At least once in 3 years
4	<b>Likely</b> – Will probably occur in most circumstances	At least once per year
5	<b>Almost Certain</b> – Expected to occur in most circumstances	> once per year

#### Consequence of Risk:

Description	Health	Financial Loss	Operation	Compliance	Reputation	Project
1. Insignificant	No injuries or illness	<\$50,000	Little Impact	Minor breach of policy, or process requiring approval or variance	Unsubstantiated, low impact, low profile or no news item.	Small variation to cost, timeliness, scope or quality of objectives and required outcomes.
2. Minor	First Aid treatment	\$50,000 to \$250,000	Inconvenient Delays	Breach of policy, process or legislation requiring attention of minimal damage control	Substantiated, low impact, low news profile.	5-10% increase in time or cost or variation to scope objective requiring approval
3. Moderate	Medical treatment required	\$250,000 to \$1 million	Significant delays to major deliverables	Breach requiring internal investigation, treatment or moderate damage control	Substantiated, public embarrassment, moderate impact, moderate news profile.	10-20% increase in time or cost or variation to scope objective requiring Senior Management approval
4. Significant	Death or extensive injuries	\$1 million to \$3 million	Non achievement of major deliverables	Breach resulting in external investigation or third party actions resulting in tangible loss and damage to reputation	Substantiated, public embarrassment, moderate impact, high news profile and 3 <sup>rd</sup> party actions.	20-50% increase in time or cost or significant variation to scope objective requiring restructure of project and Senior Management or Council approval
5. Severe	Multiple deaths or sever permanent disabilities	>\$3 million	Non achievement of major deliverables	Breach resulting in external investigation or third party actions resulting in significant tangible loss and damage to reputation	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, 3 <sup>rd</sup> party	>50% increase in time or cost or inability to meet project objectives requiring the project to be abandoned or redeveloped

#### Risk Exposure:

Risk = Likelihood x Consequence

Score	Level of Risk	Score	Level of Risk	Score	Level of Risk
1 - 8	<b>Low</b>	9 - 19	<b>Medium</b>	20 - 25	<b>High</b>

## Appendix B – Confidentiality and Conflict of Interest Declaration Form

### **DECLARATION OF CONFIDENTIALITY AND INTEREST**

All staff responsible for evaluating supplier tender submissions or supplier formal quotations are required to complete the following declaration of confidentiality and interest **PRIOR** to evaluating the quote submissions.

**RFT /RFQ NO & Title:** \_\_\_\_\_

I \_\_\_\_\_ (Print Name) hereby declare that:

- I have no pecuniary interest in any of the supplier(s) that have submitted a quote/bid for the above RFT/RFQ.
- I have no actual or perceived conflict of interest or impartiality in the supplier(s) that have provided a quote/bid. Should any of the supplier(s) be personally known to me I shall inform the CEO immediately and will not undertake in the evaluation process until approved to do so by the CEO.
- I agree to keep all information relating to the supplier(s) quote/bid confidential and under no circumstances will I disclose such information to persons outside of the evaluation team members.
- I shall keep the results of the evaluation process confidential. No indication of the likely recommendation will be discussed, disclosed or allowed to be disclosed without written approval from the CEO.

**NAME:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_