



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
February 2026



Heart of the Great Southern

Schedule of Accounts Paid - February 2026

EFT Payments	Date	Name	Description	Amount	Total
EFT40983	02/02/2026	Avantgarde Technologies		-\$	2,893.00
ES 2517	28/01/2026		CCTV Maintenance - Reconfigure Remote CCTV Monitoring	\$ 2,893.00	
EFT40984	02/02/2026	Katanning Security Protection		-\$	222.00
00000871	26/01/2026		Security Services - Alarm Response	\$ 222.00	
EFT40985	02/02/2026	Garden Retic Service		-\$	165.00
7	24/01/2026		KLC Gardens - Reticulation Repair	\$ 165.00	
EFT40986	02/02/2026	Integrated ICT		-\$	7,614.86
41206	29/01/2026		Software Subscriptions - Managed Services Agreement	\$ 5,054.50	
41337	30/01/2026		Software Subscriptions - Microsoft 365 Licences	\$ 2,560.36	
EFT40987	02/02/2026	Team Global Express Pty Ltd		-\$	88.86
0710-S408620	11/01/2026		Team Global Express Freight Charges	\$ 88.86	
EFT40988	02/02/2026	McIntosh & Sons		-\$	309.65
P11/11029	13/01/2026		KA189 Case Skid Steer Loader - Filters	\$ 309.65	
EFT40989	02/02/2026	J&S Castlehow Electrical		-\$	9,124.81
185302	09/01/2026		Piesse Park Toilets - CCTV Maintenance	\$ 9,124.81	
EFT40990	02/02/2026	Aerodrome Management Services Pty Ltd		-\$	3,322.00
AMSINV-253281	09/01/2026		Staff Training - Aerodrome Reporting Officer Training	\$ 3,322.00	
EFT40991	02/02/2026	Australian Taxation Office		-\$	36,665.00
20260128	28/01/2026		PAYG - Week Ending: 28/01/2026	\$ 36,665.00	
EFT40992	02/02/2026	Katanning Betta Home Living		-\$	538.90
35810066575	14/01/2026		Library Equipment - HDMI Distributor	\$ 139.00	
35810066563	14/01/2026		Library Equipment - Monitor & HDMI Cable	\$ 399.90	
EFT40993	02/02/2026	Modern Teaching Aids		-\$	373.02
46722113	13/01/2026		Library Materials - Craft Supplies	\$ 223.47	

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46724641	14/01/2026	Library Materials - Craft Supplies	\$ 149.55	
EFT40994	02/02/2026	Clever Patch	-\$	306.85
612136	12/01/2026	Library Materials - Craft Supplies	\$ 306.85	
EFT40995	02/02/2026	Dhu South Electrical	-\$	462.00
7342	22/01/2026	KLC Gym Maintenance - Air Conditioning Valve Replacement	\$ 462.00	
EFT40996	02/02/2026	SKN Contracting	-\$	770.00
672	29/01/2026	Refuse Site Maintenance - Fence Repair	\$ 770.00	
EFT40997	02/02/2026	Office Works Business Direct	-\$	483.84
626393604	09/01/2026	Stationery Order - Library	\$ 192.92	
626391059	09/01/2026	Stationery Order - Library	\$ 290.92	
EFT40998	02/02/2026	Ray Ford Signs	-\$	2,197.36
INV-1211	27/01/2026	Signage Order - Street Sign & Dog Signs	\$ 666.93	
INV-1216	28/01/2026	Signage Order - Rural Roadside Marker	\$ 60.50	
INV-1217	28/01/2026	Signage Order - Parking Signs	\$ 534.93	
INV-1218	28/01/2026	Traffic/Street Signs - Galvanised Y Legs	\$ 935.00	
EFT40999	02/02/2026	Best Office Systems	-\$	49.50
655420	27/01/2026	Depot Photocopier Charges: 20/12/2025 - 20/01/2026	\$ 49.50	
EFT41000	02/02/2026	Paywise Pty Ltd	-\$	2,144.94
526657	28/01/2026	Vehicle Leases - KA48 & BY485	\$ 2,144.94	
EFT41001	05/02/2026	Katanning Nutrien Ag Solutions	-\$	75.04
913935525	27/01/2026	Manitou MI 25G Forklift - Gas Bottle	\$ 75.04	
EFT41002	05/02/2026	Avantgarde Technologies	-\$	3,232.16
ES 2528	02/02/2026	CCTV Maintenance - February 2026	\$ 3,232.16	
EFT41003	05/02/2026	Paull & Warner Resources	-\$	330.00
S184215	21/01/2026	Admin Fire Detection & Alarm Monitoring - January 2026	\$ 330.00	
EFT41004	05/02/2026	BGL Solutions	-\$	9,061.71

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INV-0007964	30/01/2026	All Ages Playground & Lions Park - Grounds Maintenance	\$ 9,061.71	
EFT41005	05/02/2026	Liberty Oil Australia	-\$	17,374.10
F1323001962	08/01/2026	Depot Stock - Diesel & Petrol	\$ 17,374.10	
EFT41006	05/02/2026	Canon Australia	-\$	126.69
8126048776	17/01/2026	Library Copier Charges: 18 Dec 2025 - 17 Jan 2026	\$ 126.69	
EFT41007	05/02/2026	WA Contract Ranger Services	-\$	5,898.75
00006852	01/02/2026	Ranger Services: 19/01/2026 - 01/02/2026	\$ 5,898.75	
EFT41008	05/02/2026	Integrated ICT	-\$	4,453.00
41259	29/01/2026	Refuse Site - Starlink Plan & Meraki Licensing	\$ 484.00	
41338	30/01/2026	Software Subscriptions - Server Warranty Extension	\$ 96.80	
41534	31/01/2026	Software Subscriptions - Cloud Backup	\$ 408.39	
41535	31/01/2026	Software Subscriptions - M365 Backup	\$ 354.11	
41518	31/01/2026	ICT Hardware - Onboarding New PC's	\$ 3,109.70	
EFT41009	05/02/2026	Team Global Express Pty Ltd	-\$	117.02
0711-S408620	18/01/2026	Team Global Express Freight Charges	\$ 117.02	
EFT41010	05/02/2026	Zenith Laundry	-\$	160.35
00334896	30/01/2026	KLC - Laundry Order	\$ 160.35	
EFT41011	05/02/2026	Village Solutions Australia	-\$	401.00
INV-0164	01/02/2026	Amherst Management - Vacant Unit Levy	\$ 401.00	
EFT41012	05/02/2026	Warren Blackwood Waste	-\$	6,538.80
20221	31/01/2026	Waste Collection Service - Regular Service	\$ 5,042.24	
20228	01/02/2026	Waste Collection Service - Front Lift Bin Service	\$ 1,496.56	
EFT41013	05/02/2026	Kowalds News & Glasshouse	-\$	122.40
SN00 0039 0102 2026	01/02/2026	Admin Daily Newspapers - January 2026	\$ 122.40	
EFT41014	05/02/2026	ABC Distributors WA	-\$	1,105.83
174873	15/01/2026	Cleaning Order - Public Toilets	\$ 1,034.82	

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174896	16/01/2026	KLC - Cleaning Materials	\$ 71.01	
EFT41015	05/02/2026 BTW Rural Supplies		-\$	1,235.60
46528	02/01/2026	Effluent Maintenance - Retic Parts	\$ 853.60	
46596	02/01/2026	Depot Equipment - Handheld Blower	\$ 359.00	
46630	07/01/2026	Admin - Retic Repairs	\$ 23.00	
EFT41016	05/02/2026 Water Corporation		-\$	2,562.69
90 07673 96 2	28/01/2026	Water Usage - Cullen Street Standpipe	\$ 629.51	
90 07678 90 7	28/01/2026	Water Usage - Katanning Early Childhood Hub	\$ 24.62	
90 24441 53 0	30/01/2026	Water Service Charges - 19 Kaatanup Loop	\$ 265.63	
90 24453 26 7	30/01/2026	Water Service Charges - 1/8 Kaatanup Loop	\$ 226.12	
90 24453 27 5	30/01/2026	Water Service Charges - 3/8 Kaatanup Loop	\$ 268.10	
90 24453 28 3	30/01/2026	Water Service Charges - 4/8 Kaatanup Loop	\$ 265.63	
90 24453 29 1	30/01/2026	Water Service Charges - 2/8 Kaatanup Loop	\$ 314.88	
90 24464 55 6	30/01/2026	Water Service Charges - 2/5 Kaatanup Loop	\$ 265.63	
90 24464 56 4	30/01/2026	Water Service Charges - 3/5 Kaatanup Loop	\$ 302.57	
EFT41017	05/02/2026 AD Contractors		-\$	1,875.50
00254239	22/01/2026	Rural & Town Road Maintenance - Emulsion	\$ 1,875.50	
EFT41018	05/02/2026 Scavenger Supplies		-\$	4,136.00
INV-23535	16/01/2026	BFB Equipment - Maxi Floats	\$ 3,410.00	
INV-24054	16/01/2026	BFB Equipment - Foam	\$ 726.00	
EFT41019	05/02/2026 Telair Pty Ltd		-\$	427.90
TA20748-079	31/01/2026	Administration Internet Expenses - February 2026	\$ 427.90	
EFT41020	05/02/2026 Remote Site Mechanical		-\$	2,715.63
INV-0421	29/01/2026	Contract Mechanic Service: 27/01/2026 - 30/01/2026	\$ 2,715.63	
EFT41021	05/02/2026 McLeods Lawyers Pty Ltd		-\$	192.50
148406	16/01/2026	Legal Advice - Annual Audit 2024-25	\$ 192.50	

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EFT41022	05/02/2026	Martin van Koldenhoven		-\$	706.05
A2947	03/02/2026		Rates Refund - A2947	\$	706.05
EFT41023	10/02/2026	Katanning Cleaning		-\$	15,499.00
10 (2025-2026)	02/02/2026		Contract Cleaning 2025/26 - January 2026	\$	15,499.00
EFT41024	10/02/2026	Brenton Stewart Electrics		-\$	330.00
P2490	02/01/2026		Saleyards Maintenance - Water Pumps	\$	330.00
EFT41025	10/02/2026	Burgess Rawson		-\$	2,445.13
27512	06/02/2026		Water Consumption - Katanning Railway Yard	\$	66.26
27513	06/02/2026		Water Consumption - Katanning Railway Yard	\$	785.22
27514	06/02/2026		Water Consumption - Rail Reserve at Austral Terrace	\$	1,262.33
27511	06/02/2026		Water Consumption - Katanning Railway Yard	\$	331.32
EFT41026	10/02/2026	Graham's Small Motor Centre		-\$	22.00
I 64	28/11/2025		Depot Stock - Fuel Line Hose	\$	22.00
EFT41027	10/02/2026	Crommelin Air & Power Pty Ltd		-\$	2,007.38
84988	01/01/2026		Annual Air Compressor Service & Inspection	\$	2,007.38
EFT41028	10/02/2026	Catherine White		-\$	110.00
20260209	09/02/2026		Reimbursement - Refund of Bond	\$	110.00
EFT41029	10/02/2026	Department of Local Government, Industry Regulation and Safety		-\$	2,390.85
BSLJAN2026	01/01/2026		Building Services Levy - January 2026	\$	2,390.85
EFT41030	12/02/2026	Local Government Professionals WA		-\$	2,710.00
47552	05/02/2026		Staff Training - AI Fundamentals Workshop	\$	350.00
47553	05/02/2026		Staff Training - AI Fundamentals Workshop	\$	350.00
47564	05/02/2026		Staff Training - Finance Professionals Conference 2026	\$	2,010.00
EFT41031	12/02/2026	Team Global Express Pty Ltd		-\$	475.93
0712-S408620	25/01/2026		Team Global Express Freight Charges	\$	475.93
EFT41032	12/02/2026	150Square Pty Ltd		-\$	3,215.00

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INV-0480	10/02/2026	Regional Council Expense - VROC EA Services	\$ 3,215.00	
EFT41033	12/02/2026	Warren Blackwood Waste	-\$	5,758.50
20249	05/02/2026	Waste Collection Service - Recycling Service	\$ 5,758.50	
EFT41034	12/02/2026	Squibb Carpentry & Cabinets	-\$	21,166.20
5433	04/02/2026	New Katanning BFB Shed - Fit-out Internal Facilities	\$ 21,166.20	
EFT41035	12/02/2026	Watkins Plumbing	-\$	199.05
3314	09/02/2026	KLC Maintenance - Toilet Repair	\$ 199.05	
EFT41036	12/02/2026	St Lukes Family Practice	-\$	396.00
109489	17/11/2025	Fit for Work - Pre-Employment Medical	\$ 132.00	
116439	02/02/2026	Fit for Work - Pre-Employment Medical	\$ 132.00	
117965	11/02/2026	Fit for Work - Pre-Employment Medical	\$ 132.00	
EFT41037	12/02/2026	Australian Taxation Office	-\$	35,821.00
20260211	11/02/2026	PAYG - Week Ending: 11/02/2026	\$ 35,821.00	
EFT41038	12/02/2026	Katanning Betta Home Living	-\$	99.99
35810066924	27/01/2026	ICT Hardware - HDMI Splitter	\$ 99.99	
EFT41039	12/02/2026	Great Southern Fuel Supplies	-\$	8,771.69
JAN2026	31/01/2026	Fuel Card Purchases - January 2026	\$ 8,157.86	
17011546	02/02/2026	Depot Stock & Consumables - Grease & Hydraulic Oil	\$ 613.83	
EFT41040	12/02/2026	Burgess Rawson	-\$	2,297.78
27536	11/02/2026	Water Consumption - Katanning Railway Yard	\$ 1,398.17	
27537	11/02/2026	Water Consumption - Katanning Railway Yard	\$ 899.61	
EFT41041	12/02/2026	Coca-Cola Amatil	-\$	707.94
0238600378	05/02/2026	Kiosk Stock Order	\$ 707.94	
EFT41042	12/02/2026	Southpoint Nominees Pty Ltd T/A LMW South West	-\$	3,850.00
2511003199.1	10/11/2025	Katanning Early Childhood Hub - Rental Valuation	\$ 3,850.00	
EFT41043	12/02/2026	Harley Dykstra	-\$	5,400.00

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16371	31/01/2026	KLC Gym Upgrade - Survey	\$ 5,400.00	
EFT41044	12/02/2026	ATC Work Smart	-\$	824.68
GT45751	05/02/2026	School Based Traineeship Wages	\$ 266.44	
GT45752	05/02/2026	School Based Traineeship Wages	\$ 558.24	
EFT41045	12/02/2026	BTW Rural Supplies	-\$	359.00
46731	23/01/2026	Maintenance Crew - Handheld Blower	\$ 359.00	
EFT41046	12/02/2026	Message4U Pty Ltd	-\$	1,184.63
INV05827096	31/01/2026	Shire Emergency SMS Service	\$ 1,184.63	
EFT41047	12/02/2026	Water Corporation	-\$	177.50
90 07680 64 4	02/02/2026	Water Usage - Baker Street Standpipe	\$ 177.50	
EFT41048	12/02/2026	D & T Window Cleaning	-\$	11,530.00
1507	04/02/2026	Window Cleaning - Admin, Library, KCMC & KLC	\$ 11,530.00	
EFT41049	12/02/2026	Graham's Small Motor Centre	-\$	110.00
J 23	18/12/2025	BFB Equipment - Battery for Water Bomber Reload Pump	\$ 110.00	
EFT41050	12/02/2026	SOS Office Equipment	-\$	60.96
SOS692136	27/01/2026	KLC Copier Charges - January 2026	\$ 60.96	
EFT41051	12/02/2026	Building Certification Services WA Pty Ltd	-\$	25,488.00
BCS05372	28/01/2026	Building Surveyor Services - January 2026	\$ 4,116.00	
BCS05373	28/01/2026	Building Surveyor Services - October 2025	\$ 5,752.00	
BCS05369	28/01/2026	Building Surveyor Services - September 2025	\$ 5,752.00	
BCS05370	28/01/2026	Building Surveyor Services - November 2025	\$ 5,752.00	
BCS05371	28/01/2026	Building Surveyor Services - December 2025	\$ 4,116.00	
EFT41052	12/02/2026	Kojonup BMC Embroidery	-\$	846.00
11693	05/02/2026	Uniforms & PPE - New Staff Uniforms	\$ 846.00	
EFT41053	12/02/2026	Ray Ford Signs	-\$	60.50
INV-1228	09/02/2026	Signage Order - Traffic Sign	\$ 60.50	

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EFT41054	12/02/2026	DGL Warehouse & Distribution Pty Ltd		-\$	249.07
TL0052688-T	01/02/2026		Rural Road Maintenance - Freight for Asphalt	\$	249.07
EFT41055	12/02/2026	Founder Enterprises Pty Ltd (Fortus Group)		-\$	2,629.55
INVFG0056280	18/12/2025		KA25381 CASE 2020 Wheel Loader - Cutting Edge Blade	\$	2,629.55
EFT41056	12/02/2026	Paywise Pty Ltd		-\$	2,144.94
532812	11/02/2026		Vehicle Leases - KA48 & BY485	\$	2,144.94
EFT41057	12/02/2026	Buildon Construction		-\$	835,270.11
INV-0047	11/02/2026		Katanning Early Childhood Hub - Construction	\$	835,270.11
EFT41058	12/02/2026	DNS Computing		-\$	1,555.00
3334	05/02/2026		IT Support - Setup New Computers	\$	260.00
3336	06/02/2026		ICT Hardware - Supply & Set-up New Monitors	\$	1,295.00
EFT41059	12/02/2026	Fleet Fitness		-\$	79.83
SRF15946	04/02/2026		KLC Gym Equipment - Weight Stack Pin	\$	79.83
EFT41060	12/02/2026	Lisa Smith		-\$	109.00
20260210	10/02/2026		Reimbursement - Uniforms & PPE	\$	109.00
EFT41061	12/02/2026	MCG Architects		-\$	10,780.00
3339	04/02/2026		KLC Gym Upgrade - Quantity Surveyor	\$	10,780.00
EFT41062	12/02/2026	Cloud Payment Group Ltd		-\$	10.73
INV-7941	31/12/2025		Debt Collection - Payment Arrangement	\$	10.73
EFT41063	12/02/2026	Randflex Pty Ltd		-\$	535.15
433158	09/02/2026		Cemetery Upgrade - Niche Wall Containers	\$	535.15
EFT41064	12/02/2026	Yooseong Son		-\$	551.67
20260211	11/02/2026		Reimbursement - Gym Membership	\$	551.67
EFT41065	12/02/2026	Wagin Mechanical Repairs		-\$	173.00
48184	03/02/2026		1ELP868 Isuzu Fire Truck - Address Pump Issue	\$	173.00
EFT41066	19/02/2026	Dormakaba Australia		-\$	242.00

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35WA1428678	15/02/2026	KLC Ram Pavillion - Roller Door Inspection	\$ 242.00	
EFT41067	19/02/2026 Canon Australia		-\$	292.77
8126074144	29/01/2026	Admin Photocopier Charges - UniFlow Online Print & Scan	\$ 43.62	
8126085257	04/02/2026	Admin Photocopier Charges: 05 Jan - 04 Feb 2026	\$ 249.15	
EFT41068	19/02/2026 ABA Security & Electrical		-\$	282.00
49979	30/01/2026	Admin Building - Alarm Maintenance	\$ 282.00	
EFT41069	19/02/2026 WA Contract Ranger Services		-\$	6,897.00
00006874	16/02/2026	Contract Ranger Services: 02/02/2026 - 15/02/2026	\$ 6,897.00	
EFT41070	19/02/2026 Westbooks		-\$	119.90
353897	27/01/2026	Library Stock - Books	\$ 107.95	
354075	04/02/2026	Library Stock - Books	\$ 11.95	
EFT41071	19/02/2026 West Coast Elevator Services Pty Ltd		-\$	1,551.00
INV-2768	08/02/2026	Admin Building - General Service of Lift	\$ 1,551.00	
EFT41072	19/02/2026 Team Global Express Pty Ltd		-\$	40.24
0713-S408620	01/02/2026	Team Global Express Freight Charges	\$ 40.24	
EFT41073	19/02/2026 West Australian Newspapers		-\$	247.50
1007010420260131	31/01/2026	Advertisement - Australia Day Breakfast	\$ 247.50	
EFT41074	19/02/2026 CGS Tyres		-\$	96.00
1021023	12/02/2026	Hydraulic Excavator Mulcher - V-Belt	\$ 96.00	
EFT41075	19/02/2026 Katanning Glazing & Security		-\$	660.00
INV-3364	16/02/2026	25 Marmion Drive - Window Maintenance	\$ 660.00	
EFT41076	19/02/2026 Fulton Hogan Services		-\$	3,801.60
21102033	30/01/2026	Town Road Maintenance - Asphalt for Pothole Repair	\$ 3,801.60	
EFT41077	19/02/2026 Paint Rite Decor		-\$	11,330.00
952	16/02/2026	Amherst Village - Bathroom Renovations	\$ 11,330.00	
EFT41078	19/02/2026 Landgate		-\$	32.60

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1547340	02/02/2026	Debt Collection - Transfer of Land Act Document	\$ 32.60	
EFT41079	19/02/2026 QFH Multiparts		-\$	1,578.84
913954180	30/01/2026	Hydraulic Excavator Mulcher - Hydraulic Fittings	\$ 55.00	
913955445	30/01/2026	Hydraulic Excavator Mulcher - Hydraulic Fittings	\$ 474.23	
913965875	02/02/2026	KA25831 CASE 2020 Wheel Loader - Hydraulic Hose & Fittings	\$ 877.44	
913969939	03/02/2026	Hydraulic Excavator Mulcher - Hydraulic Fittings	\$ 172.17	
EFT41080	19/02/2026 Great Southern Fuel Supplies		-\$	292.16
17011579	11/02/2026	Depot Stock - Heavy Duty Grease	\$ 292.16	
EFT41081	19/02/2026 AMPAC Debt Recovery		-\$	44.00
126391	31/01/2026	Debt Recovery - Rates	\$ 44.00	
EFT41082	19/02/2026 Slavin Architects		-\$	16,794.80
INV-1591	13/02/2026	Katanning Early Childhood Hub - Project Management	\$ 16,794.80	
EFT41083	19/02/2026 Katanning H Hardware		-\$	1,319.44
102064578	05/01/2026	Semi Trailer - Narva Strobe Light	\$ 107.95	
106058094	07/01/2026	Saleyard Maintenance - Chlorine & Pipe Saddle	\$ 79.14	
106058095	07/01/2026	Saleyard PPE - Dust Masks	\$ 34.95	
102064752	08/01/2026	Volvo EC210C Excavator - Distilled Water	\$ 13.95	
106058267	12/01/2026	Building Maintenance - Swimming Pool	\$ 27.95	
102065406	21/01/2026	Town Road Maintenance - Ear Muffs	\$ 275.80	
107000767	21/01/2026	Admin Building - Gorilla Safety Step	\$ 113.95	
106058728	22/01/2026	Building Maintenance - Depot	\$ 34.20	
107000769	23/01/2026	Uniforms & PPE - Staff Uniform	\$ 169.90	
102065571	23/01/2026	Australia Day - Tap Key	\$ 29.95	
102065669	27/01/2026	Building Maintenance - Depot	\$ 27.95	
108001400	28/01/2026	Saleyards Maintenance - Stormwater Pipe & Fittings	\$ 77.70	
108001401	28/01/2026	Saleyards Maintenance - Screws & Trimmer Cord	\$ 81.85	

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102065792	29/01/2026	Building Maintenance - Equipment	\$	16.50
106058992	29/01/2026	Building Maintenance - Town Square	\$	38.60
102065808	29/01/2026	Building Maintenance - Equipment	\$	37.35
102065829	29/01/2026	Building Maintenance - Swimming Pool	\$	7.60
107000774	30/01/2026	Street Tree Maintenance - Flagging Tape	\$	20.25
106059030	30/01/2026	Building Maintenance - Equipment	\$	123.90
EFT41084	19/02/2026 Albany Records Management			-\$ 253.00
0014591	31/01/2026	Records Management - Document Bin Exchange	\$	253.00
EFT41085	19/02/2026 ATC Work Smart			-\$ 393.41
GT45977	19/02/2026	School Based Traineeship Wages	\$	132.87
GT45976	19/02/2026	School Based Traineeship Wages	\$	260.54
EFT41086	19/02/2026 Connect CCS			-\$ 173.36
00121168	15/02/2026	After Hours Call Centre - January 2026	\$	173.36
EFT41087	19/02/2026 BTW Rural Supplies			-\$ 2,537.10
46727	30/01/2026	Sprinkler Maintenance - Town Gardens	\$	630.00
46740	30/01/2026	Depot Consumables - Oil	\$	61.00
46599	30/01/2026	Wishing Well - Retic Repairs	\$	800.10
46676	30/01/2026	Hako CM 1250 Sweeper-Scrubber - Fix Fault	\$	130.00
46677	30/01/2026	Depot Equipment - Brushcutter Maintenance	\$	90.00
46710	30/01/2026	Town Gardens - Retic Repairs	\$	826.00
EFT41088	19/02/2026 Sunny Industrial Brushware			-\$ 809.60
00032360	02/02/2026	Isuzu Sweeper - New Broom	\$	809.60
EFT41089	19/02/2026 Southern Cross Austereo Pty Ltd			-\$ 572.00
71898613	31/01/2026	Harmony Festival 2026 - Radio Commercials	\$	572.00
EFT41090	19/02/2026 Australia Post			-\$ 709.42
1014518096	03/02/2026	Admin Daily Postage - January 2026	\$	709.42

Schedule of Accounts Paid - February 2026

EFT41091	19/02/2026	Burando Hill		-\$	1,717.37
K39009INV	07/01/2026		Saleyard Equipment - Bearings for Blower	\$	53.79
K39075INV	16/01/2026		KA25138 Case Farmall Tractor - PTO Shaft	\$	872.55
K39162INV	29/01/2026		KA25138 Case Farmall Tractor - Parts	\$	791.03
EFT41092	19/02/2026	National Livestock Reporting Service		-\$	990.00
90062439	31/01/2026		Saleyards Livestock Market Report - January 2026	\$	990.00
EFT41093	19/02/2026	Tudor House		-\$	2,846.00
10868	04/02/2026		Fly your Flags - New Flags	\$	2,846.00
EFT41094	19/02/2026	SOS Office Equipment		-\$	561.00
SOS692932	04/02/2026		KLC Manager Printer - Ink Cartridges	\$	561.00
EFT41095	19/02/2026	BOC Limited		-\$	95.33
4040973373	29/01/2026		Container Service - January 2026	\$	95.33
EFT41096	19/02/2026	Omnicom Media Group Australia Pty Ltd		-\$	1,419.67
5232574	31/01/2026		Advertisement - 2026 Meeting Dates in GSH	\$	368.01
1917518	31/01/2026		Advertisement - Staff Vacancy	\$	481.53
1917519	31/01/2026		Advertisement - Staff Vacancy	\$	570.13
EFT41097	19/02/2026	Tyrepower Katanning		-\$	1,854.00
168238	12/01/2026		KA277 Isuzu D-Max - Tyre Maintenance	\$	1,854.00
EFT41098	19/02/2026	PFD Food Services		-\$	465.30
LT426508	04/02/2026		Kiosk Stock Order	\$	465.30
EFT41099	19/02/2026	CBCA WA Branch (Inc)		-\$	80.00
00009194	02/01/2026		2026 CBCA WA Membership Renewal	\$	80.00
EFT41100	19/02/2026	Ray Ford Signs		-\$	640.75
INV-1248	13/02/2026		Saleyards Maintenance - Fire Tank Decal	\$	189.75
INV-1249	13/02/2026		Signage Order - Bypass Sign & Harmony Festival Highway Sign	\$	451.00
EFT41101	19/02/2026	Remote Site Mechanical		-\$	3,580.50

Schedule of Accounts Paid - February 2026

INV-0423	09/02/2026		Contract Mechanic Service: 02/02/2026 - 12/02/2026	\$ 2,732.40	
INV-0425	19/02/2026		Caterpillar Multityred Roller - Air Conditioning Parts	\$ 848.10	
EFT41102	19/02/2026	Global Spill Control Pty Ltd		-\$	556.79
262728	04/02/2026		Airport Grounds Maintenance - Fuel Ramp	\$ 556.79	
EFT41103	19/02/2026	Victory Tech		-\$	848.10
INV-1198	17/02/2026		IT Support - Telephone Services & System Support	\$ 848.10	
EFT41104	19/02/2026	Grande Food Service		-\$	248.25
4262498	12/02/2026		Kiosk Stock Order	\$ 248.25	
EFT41105	19/02/2026	Evicom Pty Ltd		-\$	7,308.72
INV-0417	30/01/2026		Pest Control - Pigeon Cull	\$ 7,308.72	
EFT41106	24/02/2026	Grande Food Service		-\$	260.07
4258423	26/11/2025		Kiosk Stock Order	\$ 260.07	
EFT41107	24/02/2026	Cloud Payment Group Ltd		-\$	65,118.96
INV-7940	30/12/2025		Debt Collection Legal Expenses - Arrangements & Legal Fees	\$ 65,118.96	
Total				\$ 1,278,643.62	-\$ 1,278,643.62

Cheque Payments	Date	Name	Description	Amount	Total
42531	02/02/2026	Shire of Katanning		-\$	188.00
DEDUCTION	28/01/2026		Payroll Deductions - Social Club: 28/01/2026	\$ 48.00	
DEDUCTION	28/01/2026		Payroll Deductions - Lottery: 28/01/2026	\$ 140.00	
42532	05/02/2026	Shire of Katanning		-\$	431.25
20260204	04/02/2026		Petty Cash Purchases: December 2025 - February 2026	\$ 431.25	
42533	12/02/2026	Shire of Katanning		-\$	178.00
DEDUCTION	11/02/2026		Payroll Deductions - Social Club: 11/02/2026	\$ 48.00	
DEDUCTION	11/02/2026		Payroll Deductions - Lottery: 11/02/2026	\$ 130.00	
Total				\$ 797.25	-\$ 797.25

Schedule of Accounts Paid - February 2026

Payroll Payments	Date	Name	Description	Amount	Total
Pay	12/02/2026	Payroll		-\$	130,578.30
	12/02/2026		Pay 17	\$ 130,578.30	
Pay	26/02/2026	Payroll		-\$	134,033.37
	26/02/2026		Pay 18	\$ 134,033.37	
Total				\$ 264,611.67	-\$ 264,611.67

Direct Debit Payments	Date	Name	Description	Amount	Total
DD34756.1	03/02/2026	Synergy		-\$	403.90
155 057 680	13/01/2026		Electricity - Refuse Site	\$ 403.90	
DD34785.1	05/02/2026	Synergy		-\$	28,778.89
977 854 430	15/01/2026		Grouped Electricity Account - December 2025	\$ 28,778.89	
DD34795.1	10/02/2026	Synergy		-\$	1,209.26
154 025 290	20/01/2026		Electricity - Saleyards	\$ 1,209.26	
DD34799.1	05/02/2026	Telstra Corporation		-\$	1,368.91
K 389 777 361-1	21/01/2026		Phone & Internet Charges - January 2026	\$ 1,368.91	
DD34821.1	16/02/2026	Water Corporation		-\$	640.01
90 15649 40 1	29/01/2026		Water Usage - 61A Conroy Street	\$ 277.94	
90 15649 39 9	29/01/2026		Water Usage - 61B Conroy Street	\$ 362.07	
DD34821.2	18/02/2026	Water Corporation		-\$	247.67
90 07679 42 4	28/01/2026		Water Usage - Old Saleyards	\$ 141.94	
90 07692 09 8	28/01/2026		Water Usage - Conroy Street Daycare	\$ 105.73	
DD34821.3	19/02/2026	Water Corporation		-\$	708.05
90 07672 87 1	29/01/2026		Water Usage - 19 Charles Street	\$ 205.05	

Schedule of Accounts Paid - February 2026

90 15188 85 2	29/01/2026	Water Usage - Town Square	\$ 503.00	
DD34822.1	14/02/2026 SG Fleet Australia		-\$	1,054.37
AUSG01272491	31/01/2026	Vehicle Lease - CESM	\$ 1,054.37	
DD34822.2	16/02/2026 Water Corporation		-\$	862.55
90 17943 10 2	30/01/2026	Water Usage - 25 Marmion Street	\$ 316.93	
90 18411 07 9	30/01/2026	Water Usage - 1/6 Hill Way	\$ 275.89	
90 18411 08 7	30/01/2026	Water Usage - 2/6 Hill Way	\$ 269.73	
DD34831.1	18/02/2026 Water Corporation		-\$	56.20
90 07680 70 8	02/02/2026	Water Usage - Crosby Street	\$ 56.20	
DD34831.2	23/02/2026 Water Corporation		-\$	7,445.51
90 07680 71 6	02/02/2026	Water Usage - Showgrounds	\$ 775.42	
90 07680 72 4	02/02/2026	Water Usage - KLC Oval	\$ 6,647.52	
90 22529 70 7	02/02/2026	Water Usage - Crosby Street Paddock	\$ 22.57	
DD34840.1	23/02/2026 Water Corporation		-\$	7,428.42
90 07674 66 6	02/02/2026	Water Usage - Katanning Aquatic Centre	\$ 7,428.42	
DD34848.1	23/02/2026 Synergy		-\$	2,063.24
312 951 080	03/02/2026	Electricity - Admin Building	\$ 2,063.24	
DD34848.2	25/02/2026 Synergy		-\$	13,023.36
638 847 540	05/02/2026	Unmetered Electricity - Street Lighting	\$ 396.69	
338 348 270	04/02/2026	Electricity - Street Lighting	\$ 12,626.67	
DD34849.1	17/02/2026 West Australian Treasury Corporation		-\$	29,541.08
162	09/02/2026	Loan No. 162 Interest payment - Relocation of Lawn Bowls	\$ 7,587.83	
163	09/02/2026	Loan No. 163 Interest payment - Purchase Road Sweeper	\$ 11,525.46	
164	09/02/2026	Loan No. 164 Interest payment - Purchase Prime Mover	\$ 10,427.79	
DD34851.1	26/02/2026 Water Corporation		-\$	2,666.34
90 07680 99 4	05/02/2026	Water Usage - 8 Austral Terrace	\$ 89.12	

Schedule of Accounts Paid - February 2026

90 07681 02 2	05/02/2026	Water Usage - Library & Art Gallery	\$	620.85
90 07681 04 9	05/02/2026	Water Usage - 18 Austral Terrace	\$	843.81
90 07681 05 7	05/02/2026	Water Usage - Town Hall	\$	51.44
90 07684 86 4	05/02/2026	Water Usage - All Ages Playground	\$	688.73
90 07684 98 7	05/02/2026	Water Usage - Lions Park	\$	291.07
90 10523 50 0	05/02/2026	Water Usage - Aberdeen Dump Point	\$	81.32
DD34851.2	27/02/2026	Water Corporation		-\$ 1,168.01
90 07681 14 5	06/02/2026	Water Usage - Katanning Hotel	\$	80.08
90 10435 29 5	06/02/2026	Water Usage - Admin Building	\$	1,087.93
DD34861.1	11/02/2026	Aware Super		-\$ 14,464.48
SUPER	11/02/2026	Superannuation contributions	\$	12,693.21
DEDUCTION	11/02/2026	Payroll deductions	\$	1,061.75
DEDUCTION	11/02/2026	Payroll deductions	\$	629.51
DEDUCTION	11/02/2026	Payroll deductions	\$	80.01
DD34861.2	11/02/2026	The Trustee For PEK Super		-\$ 686.07
SUPER	11/02/2026	Superannuation contributions	\$	686.07
DD34861.3	11/02/2026	The Trustee for AMP Super Fund		-\$ 1,133.97
SUPER	11/02/2026	Superannuation contributions	\$	1,133.97
DD34861.4	11/02/2026	Land & Shed Superannuation Fund		-\$ 356.45
SUPER	11/02/2026	Superannuation contributions	\$	356.45
DD34861.5	11/02/2026	Mercer Business Super		-\$ 283.50
SUPER	11/02/2026	Superannuation contributions	\$	283.50
DD34861.6	11/02/2026	Wealth Personal Superannuation and Pension Fund		-\$ 659.86
SUPER	11/02/2026	Superannuation contributions	\$	659.86
DD34861.7	11/02/2026	Hostplus Superannuation Fund		-\$ 433.89
SUPER	11/02/2026	Superannuation contributions	\$	433.89

Schedule of Accounts Paid - February 2026

DD34861.8	11/02/2026 CBUS			-\$	338.09
SUPER	11/02/2026	Superannuation contributions	\$	338.09	
DD34861.9	11/02/2026 Australian Super			-\$	3,101.62
SUPER	11/02/2026	Superannuation contributions	\$	3,101.62	
DD34902.1	25/02/2026 Aware Super			-\$	14,482.21
SUPER	25/02/2026	Superannuation contributions	\$	12,768.24	
DEDUCTION	25/02/2026	Payroll deductions	\$	1,140.54	
DEDUCTION	25/02/2026	Payroll deductions	\$	493.42	
DEDUCTION	25/02/2026	Payroll deductions	\$	80.01	
DD34902.2	25/02/2026 The Trustee For PEK Super			-\$	701.25
SUPER	25/02/2026	Superannuation contributions	\$	701.25	
DD34902.3	25/02/2026 The Trustee for AMP Super Fund			-\$	1,133.97
SUPER	25/02/2026	Superannuation contributions	\$	1,133.97	
DD34902.4	25/02/2026 Land & Shed Superannuation Fund			-\$	356.53
SUPER	25/02/2026	Superannuation contributions	\$	356.53	
DD34902.5	25/02/2026 Mercer Super Trust			-\$	34.19
SUPER	25/02/2026	Superannuation contributions	\$	34.19	
DD34902.6	25/02/2026 Mercer Business Super			-\$	287.28
SUPER	25/02/2026	Superannuation contributions	\$	287.28	
DD34902.7	25/02/2026 The Trustee for CareSuper			-\$	214.91
SUPER	25/02/2026	Superannuation contributions	\$	214.91	
DD34902.8	25/02/2026 Wealth Personal Superannuation and Pension Fund			-\$	626.57
SUPER	25/02/2026	Superannuation contributions	\$	626.57	
DD34902.9	25/02/2026 Hostplus Superannuation Fund			-\$	399.31
SUPER	25/02/2026	Superannuation contributions	\$	399.31	
DD34861.10	11/02/2026 Rest Superannuation			-\$	553.94

Schedule of Accounts Paid - February 2026

SUPER	11/02/2026		Superannuation contributions	\$ 553.94	
DD34861.11	11/02/2026	Retail Employees Superannuation Trust		-\$	217.20
SUPER	11/02/2026		Superannuation contributions	\$ 217.20	
DD34861.12	11/02/2026	Australia Prime Superannuation Fund		-\$	725.07
SUPER	11/02/2026		Superannuation contributions	\$ 725.07	
DD34861.13	11/02/2026	MobiSuper		-\$	264.51
SUPER	11/02/2026		Superannuation contributions	\$ 264.51	
DD34902.10	25/02/2026	CBUS		-\$	334.80
SUPER	25/02/2026		Superannuation contributions	\$ 334.80	
DD34902.11	25/02/2026	Australian Super		-\$	3,311.48
SUPER	25/02/2026		Superannuation contributions	\$ 3,311.48	
DD34902.12	25/02/2026	Rest Superannuation		-\$	565.64
SUPER	25/02/2026		Superannuation contributions	\$ 565.64	
DD34902.13	25/02/2026	Retail Employees Superannuation Trust		-\$	196.69
SUPER	25/02/2026		Superannuation contributions	\$ 196.69	
DD34902.14	25/02/2026	Australia Prime Superannuation Fund		-\$	679.69
SUPER	25/02/2026		Superannuation contributions	\$ 679.69	
DD34902.15	25/02/2026	MobiSuper		-\$	266.43
SUPER	25/02/2026		Superannuation contributions	\$ 266.43	
Total				\$ 145,475.37	-\$ 145,475.37

Credit Card Payments	Date	Name	Description	Amount	Total
DD34892.1	23/01/2026	Commonwealth Bank of Australia		-\$	3,618.64
JAN2026	23/01/2026	Human Resources Coordinator	Credit Card Purchases - January 2026	-\$	962.91
			Landgate - Certificate of Title for Town Hall	\$ 32.60	
			Landgate - Certificate of Title for Town Hall	\$ 163.00	

Schedule of Accounts Paid - February 2026

		Agoda - Accommodation for Aerodrome Training	\$ 767.31	
JAN2026	23/01/2026 General Manager Operations	Credit Card Purchases - January 2026	-\$	1,937.22
		DLGIRS - Plumbing diagram for 61 Conroy Street	\$ 13.60	
		Shire of Katanning - New Bush Fire Shed Fitout Permit	\$ 285.56	
		Shire of Katanning - New Bush Fire Shed Fitout BSL Commission	\$ 5.00	
		Shire of Katanning - Old Bush Fire Shed Occupancy Permit Adjustment	\$ 37.06	
		DWER - Katanning Refuse Site Annual Licence Fee	\$ 1,303.50	
		Zoleo - Duress Alarms Monthly Subscription	\$ 160.00	
		LGISWA - Ticket to 2026 Risk Forum	\$ 132.50	
JAN2026	23/01/2026 Manager Recreation Services	Credit Card Purchases - January 2026	-\$	95.50
		Katanning Hardware & Garden Centre - Kerosene	\$ 36.00	
		Woolworths - Kiosk Stock	\$ 5.95	
		Woolworths - Cleaning Materials	\$ 4.80	
		Katanning Stock & Trading - Bolt	\$ 1.20	
		Woolworths - School Holiday Cooking Ingredients	\$ 47.30	
		Woolworths - Paper Bag	\$ 0.25	
JAN2026	23/01/2026 Executive Assistant to CEO	Credit Card Purchases - January 2026	-\$	561.01
		Agoda - Accommodation for Albany Sundowners for Keystart	\$ 290.71	
		Booking.com - Accommodation for Albany Sundowners for Keystart	\$ 207.77	
		Katanning Artisan Store - Gift for Australia Day Speaker	\$ 45.00	
		Kowalds News & Glasshouse - Gift Bag & Card for Australia Day Speaker	\$ 11.53	
		Zanyacs - Gift Bag & Stickers for Citizenship Gifts	\$ 6.00	
JAN2026	23/01/2026 Chief Executive Officer	Credit Card Purchases - January 2026	-\$	62.00
		EG Fuel - Petrol for Lawn Mower	\$ 10.00	
		Katanning Stock & Trading - Lawn Mower for CEO House	\$ 488.00	
		Plantagenet Bakery - Lunch Meeting	\$ 59.00	

Schedule of Accounts Paid - February 2026

Western Power - Refund	-\$	495.00
Total	\$	3,618.64 -\$ 3,618.64

	EFT Payments	\$ 1,278,643.62	75.52%
	Cheque Payments	\$ 797.25	0.05%
	Payroll Payments	\$ 264,611.67	15.63%
	Direct Debit Payments	\$ 145,475.37	8.59%
	Credit Card Payments	\$ 3,618.64	0.21%
TOTAL		\$ 1,693,146.55	100%



Shire of
Katanning
Heart of the Great Southern

Monthly Financial Reports
February 2026



Heart of the Great Southern



Shire of **Katanning**

MONTHLY FINANCIAL REPORT

**(Containing the required statement of financial activity and statement of financial position)
For the period ended 28 February 2026**

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

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Compilation Report

To the Council

Shire of Katanning

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Katanning, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Katanning and the purpose identified above. We do not accept responsibility to any other person for the content of the report.



Travis Bate
Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 16th of March 2026

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF KATANNING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	5,486,584	5,486,584	5,540,207	53,623	0.98%	
Rates excluding general rates	0	0	0	0	0.00%	
Grants, subsidies and contributions	1,340,434	877,387	1,801,586	924,199	105.34%	▲
Fees and charges	2,186,860	1,727,736	2,130,833	403,097	23.33%	▲
Interest revenue	476,000	317,328	342,903	25,575	8.06%	
Other revenue	315,024	185,424	153,717	(31,707)	(17.10%)	▼
Profit on asset disposals	75,207	30,083	37,768	7,685	25.55%	
Fair value adjustments to financial assets at fair value through profit or loss	0	0	0	0	0.00%	
	9,880,109	8,624,542	10,007,014	1,382,472	16.03%	
Expenditure from operating activities						
Employee costs	(5,337,519)	(3,661,667)	(3,500,121)	161,546	4.41%	
Materials and contracts	(4,035,623)	(2,659,751)	(2,192,017)	467,734	17.59%	▲
Utility charges	(612,753)	(411,494)	(377,371)	34,123	8.29%	
Depreciation	(9,356,842)	(6,237,840)	(6,244,383)	(6,543)	(0.10%)	
Finance costs	(91,756)	(45,880)	(46,343)	(463)	(1.01%)	
Insurance	(426,741)	(420,672)	(430,246)	(9,574)	(2.28%)	
Other expenditure	(405,507)	(238,095)	(202,288)	35,807	15.04%	▲
Loss on asset disposals	(17,854)	(8,927)	0	8,927	100.00%	
	(20,284,595)	(13,684,326)	(12,992,769)	691,557	5.05%	
Non cash amounts excluded from operating activities	2(c) 9,299,489	6,216,684	6,400,984	184,300	2.96%	
Amount attributable to operating activities	(1,104,997)	1,156,900	3,415,229	2,258,329	195.21%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	10,533,060	7,706,998	4,708,294	(2,998,704)	(38.91%)	▼
Proceeds from disposal of assets	476,000	206,000	40,000	(166,000)	(80.58%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	22,752	16,980	16,980	0	0.00%	
	11,031,812	7,929,978	4,765,274	(3,164,704)	(39.91%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(11,834,927)	(7,932,464)	(5,097,986)	2,834,478	35.73%	▲
Acquisition of infrastructure	(1,911,897)	(1,911,876)	(267,101)	1,644,775	86.03%	▲
Payments for financial assets at amortised cost - self supporting loans	(22,752)	0	0	0	0.00%	
	(13,769,576)	(9,844,340)	(5,365,088)	4,479,252	45.50%	
Non-cash amounts excluded from investing activities	2(c) 0	0	0	0	0.00%	
Amount attributable to investing activities	(2,737,764)	(1,914,362)	(599,814)	1,314,548	68.67%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	1,869,442	0	0	0	0.00%	
	1,869,442	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(302,233)	(175,959)	(175,959)	0	0.00%	
Transfer to reserves	(1,292,995)	0	(167,176)	(167,176)	0.00%	
	(1,595,228)	(175,959)	(343,135)	(167,176)	(95.01%)	
Amount attributable to financing activities	274,214	(175,959)	(343,135)	(167,176)	(95.01%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 3,568,549	3,568,549	2,799,383	(769,166)	(21.55%)	▼
Amount attributable to operating activities	(1,104,997)	1,156,900	3,415,229	2,258,329	195.21%	▲
Amount attributable to investing activities	(2,737,764)	(1,914,362)	(599,814)	1,314,548	68.67%	▲
Amount attributable to financing activities	274,214	(175,959)	(343,135)	(167,176)	(95.01%)	▼
Surplus or deficit after imposition of general rates	(0)	2,635,128	5,271,663	2,636,535	100.05%	▲

KEY INFORMATION

- ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 - ▲ Indicates a variance with a positive impact on the financial position.
 - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF KATANNING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

	Actual 30 June 2025	Actual as at 28 February 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	15,299,657	18,016,263
Trade and other receivables	1,807,551	1,612,693
Other financial assets	22,752	5,772
Inventories	10,411	(991)
TOTAL CURRENT ASSETS	17,140,371	19,633,737
NON-CURRENT ASSETS		
Trade and other receivables	356,964	356,964
Other financial assets	321,802	321,802
Property, plant and equipment	56,103,805	58,926,246
Infrastructure	210,910,983	207,207,016
Right-of-use assets	2,120	2,120
TOTAL NON-CURRENT ASSETS	267,695,674	266,814,148
TOTAL ASSETS	284,836,045	286,447,885
CURRENT LIABILITIES		
Trade and other payables	823,072	578,356
Contract liabilities	75,020	75,020
Capital grant/contributions liabilities	4,701,589	4,817,198
Lease liabilities	878	878
Borrowings	302,233	126,274
Employee related provisions	514,778	514,778
Other provisions	1,143,149	1,337,518
TOTAL CURRENT LIABILITIES	7,560,719	7,450,022
NON-CURRENT LIABILITIES		
Borrowings	2,704,400	2,704,400
Employee related provisions	82,527	82,527
Other provisions	568,112	568,112
TOTAL NON-CURRENT LIABILITIES	3,355,039	3,355,039
TOTAL LIABILITIES	10,915,758	10,805,061
NET ASSETS	273,920,287	275,642,824
EQUITY		
Retained surplus	79,442,461	80,997,822
Reserve accounts	8,718,555	8,885,731
Revaluation surplus	185,759,271	185,759,271
TOTAL EQUITY	273,920,287	275,642,824

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

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, 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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 March 2026

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.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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 that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	28 February 2026
	\$	\$	\$
Current assets			
Cash and cash equivalents	11,310,656	15,299,657	18,016,263
Trade and other receivables	1,862,455	1,807,551	1,612,693
Other financial assets	0	22,752	5,772
Inventories	7,248	10,411	(991)
	<u>13,180,359</u>	<u>17,140,371</u>	<u>19,633,737</u>
Less: current liabilities			
Trade and other payables	(221,882)	(823,072)	(578,356)
Other liabilities	(4,691,002)	(4,776,609)	(4,892,218)
Lease liabilities	(878)	(878)	(878)
Borrowings	0	(302,233)	(126,274)
Employee related provisions	(582,279)	(514,778)	(514,778)
Other provisions	(1,145,902)	(1,143,149)	(1,337,518)
	<u>(6,641,942)</u>	<u>(7,560,719)</u>	<u>(7,450,022)</u>
Net current assets	6,538,417	9,579,652	12,183,715
Less: Total adjustments to net current assets	2(b) (6,538,417)	(6,780,269)	(6,912,052)
Closing funding surplus / (deficit)	(0)	2,799,383	5,271,663

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(8,267,473)	(8,718,555)	(8,885,731)
Less: Financial assets at amortised cost - self supporting loans	0	(22,752)	(5,772)
Less: Current assets not expected to be received at end of year	0	0	0
Add: Current liabilities not expected to be cleared at the end of the year	0	0	0
- Current portion of lease liabilities	878	878	878
- Current portion of borrowings	0	302,233	126,277
- Current portion of other provisions held in reserve-Amherst	1,145,899	1,143,149	1,337,518
- Current portion of employee benefit provisions held in reserve	582,279	514,778	514,778
Total adjustments to net current assets	(6,538,417)	(6,780,269)	(6,912,052)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	28 February 2026	28 February 2026
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(75,207)	(30,083)	(37,768)
Less: Movement in liabilities associated with restricted cash - Amherst	0	0	194,369
Add: Loss on asset disposals	17,854	8,927	0
Add: Depreciation	9,356,842	6,237,840	6,244,383
Total non-cash amounts excluded from operating activities	9,299,489	6,216,684	6,400,984

(c) Non-cash amounts excluded from investing activities

Adjustments to investing activities			
Movement in non current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity	0	0	0
Total non-cash amounts excluded from investing activities	0	0	0

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 local governments' operational cycle.

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

3 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 2025-26 year is \$10,000 and 10.00% whichever is the greater.

REFER TO AGENDA ITEM FOR EXPLANATIONS

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	924,199	105.34%	▲
Fees and charges	403,097	23.33%	▲
Other revenue	(31,707)	(17.10%)	▼
Expenditure from operating activities			
Materials and contracts	467,734	17.59%	▲
Other expenditure	35,807	15.04%	▲
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(2,998,704)	(38.91%)	▼
Proceeds from disposal of assets	(166,000)	(80.58%)	▼
Outflows from investing activities			
Acquisition of property, plant and equipment	2,834,478	35.73%	▲
Acquisition of infrastructure	1,644,775	86.03%	▲
Surplus or deficit at the start of the financial year	(769,166)	(21.55%)	▼
Surplus or deficit after imposition of general rates	2,636,535	100.05%	▲

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

0 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.57 M	\$3.57 M	\$2.80 M	(\$0.77 M)
Closing	(\$0.00 M)	\$2.64 M	\$5.27 M	\$2.64 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$18.02 M	% of total
Unrestricted Cash	\$9.13 M	50.7%
Restricted Cash	\$8.89 M	49.3%

Refer to 2 - Cash and Financial Assets

Payables		
	\$0.58 M	% Outstanding
Trade Payables	\$0.37 M	
0 to 30 Days		99.6%
Over 30 Days		0.4%
Over 90 Days		0.1%

Refer to 8 - Payables

Receivables		
	\$1.61 M	% Collected
Rates Receivable	\$1.45 M	81.6%
Trade Receivable	\$0.16 M	
Over 30 Days		28.9%
Over 90 Days		25.1%

Refer to 6 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.10 M)	\$1.16 M	\$3.42 M	\$2.26 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$5.54 M	% Variance
YTD Budget	\$5.49 M	1.0%

Grants and Contributions		
YTD Actual	\$1.80 M	% Variance
YTD Budget	\$0.88 M	105.3%

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$2.13 M	% Variance
YTD Budget	\$1.73 M	23.3%

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)
(\$2.74 M)	(\$1.91 M)	(\$0.60 M)	\$1.31 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.04 M	%
Adopted Budget	\$0.48 M	(91.6%)

Refer to 5 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$5.37 M	% Spent
Adopted Budget	\$13.75 M	(86.0%)

Refer to 4 - Capital Acquisitions

Capital Grants		
YTD Actual	\$4.71 M	% Received
Adopted Budget	\$10.53 M	(55.3%)

Refer to 4 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.27 M	(\$0.18 M)	(\$0.34 M)	(\$0.17 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.18 M)
Interest expense	(\$0.05 M)
Principal due	\$2.83 M

Refer to 9 - Borrowings

Reserves	
Reserves balance	\$8.89 M
Net Movement	\$0.17 M

Refer to 3 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 10 - Lease Liabilities

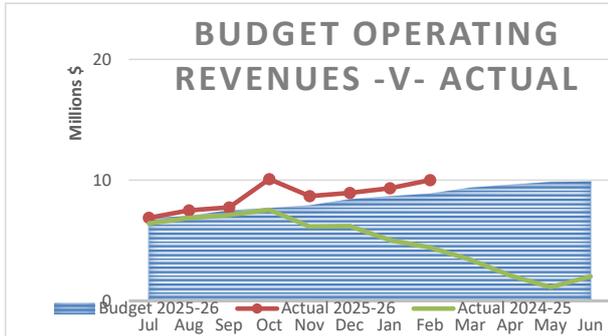
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

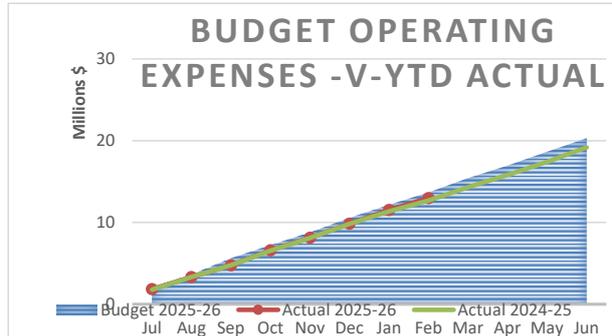
1 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

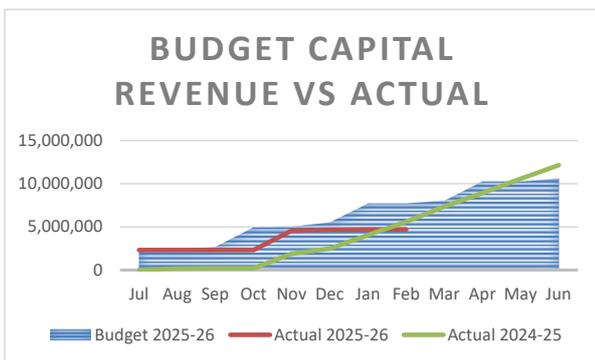


OPERATING EXPENSES

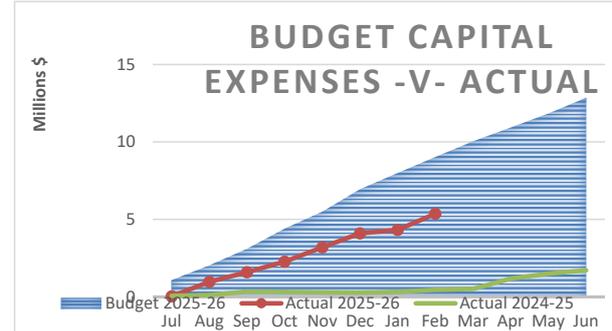


INVESTING ACTIVITIES

CAPITAL REVENUE

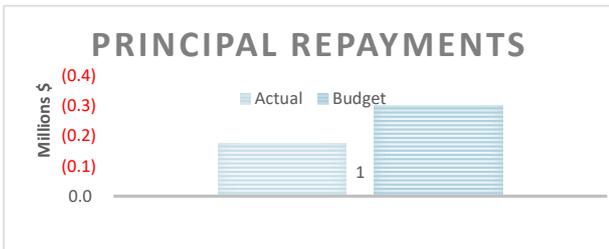


CAPITAL EXPENSES

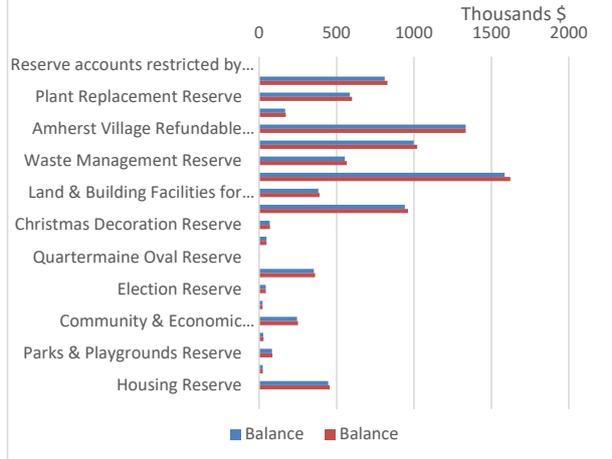


FINANCING ACTIVITIES

BORROWINGS



RESERVES



**SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

2 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Reserve Accounts			Trust	Institution	Interest Rate	Maturity Date
		Unrestricted	Reserve Accounts	Total				
		\$	\$	\$	\$			
Cash at Bank	Cash and cash equivalents	4,313,756	0	4,313,756		CBA	0.25%	At call
Term Deposit - Muni	Cash and cash equivalents	4,817,198	0	4,817,198		WATC	3.61%	
At-Call (CBA) - Reserves	Cash and cash equivalents	0	1,721,501	1,721,501		CBA	0.25%	At call
Term Deposit - Reserves	Cash and cash equivalents	0	7,163,808	7,163,808		CBA	4.04%	22/06/2026
Total		9,130,954	8,885,309	18,016,263	0			
Comprising								
Cash and cash equivalents		9,130,954	8,885,309	18,016,263	0			
		9,130,954	8,885,309	18,016,263	0			

KEY INFORMATION

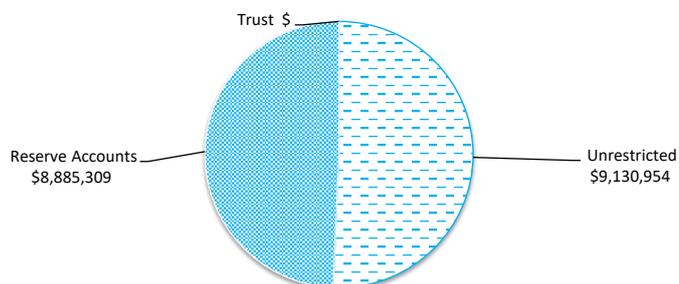
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 7 - Other assets.



SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

3 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave reserve	809,623	21,914	(100,000)	731,537	810,712	18,356	0	829,068
Plant Replacement Reserve	585,751	301,411	0	887,162	586,050	13,269	0	599,319
Amherst Village Building Maintenance Reserve	168,209	4,553	(60,000)	112,762	168,488	3,815	0	172,303
Amherst Village Refundable Deposit Reserve	1,344,707	350,000	(150,000)	1,544,707	1,334,902	0	0	1,334,902
Old Saleyards Reserve	996,641	26,976	(30,000)	993,617	997,981	22,596	0	1,020,577
Waste Management Reserve	552,326	89,950	0	642,276	552,968	12,520	0	565,488
Land & Building Reserve	1,583,427	89,592	(1,280,862)	392,157	1,585,555	35,899	0	1,621,454
Land & Building Facilities for Seniors Reserve	381,751	0	0	381,751	382,263	8,655	0	390,918
Regional Sheep Saleyards Reserve	939,160	49,420	0	988,580	940,377	21,291	0	961,668
Christmas Decoration Reserve	68,348	1,850	(50,000)	20,198	68,440	1,550	0	69,990
GRV Revaluation Reserve	47,251	21,279	0	68,530	47,288	1,071	0	48,359
Quartermaine Oval Reserve	0	0	0	0	559	13	0	572
KLC Facilities Reserve	352,365	109,537	(125,000)	336,902	352,839	7,989	0	360,828
Election Reserve	42,256	1,144	(23,580)	19,820	42,306	958	0	43,264
Library Building Reserve	22,070	597	0	22,667	22,099	500	0	22,599
Community & Economic Development Reserve	244,644	6,622	(50,000)	201,266	245,040	5,548	0	250,588
Lake Ewlyamartup Facilities Reserve	27,602	747	0	28,349	27,639	626	0	28,265
Parks & Playgrounds Reserve	83,462	2,259	0	85,721	83,575	1,892	0	85,467
Katanning Aquatic Centre Reserve	23,212	50,628	0	73,840	23,244	526	0	23,770
Housing Reserve	446,115	114,516	0	560,631	446,230	10,103	0	456,333
ERP System Upgrade Reserve	0	50,000	0	50,000	0	0	0	0
	8,718,920	1,292,995	(1,869,442)	8,142,473	8,718,555	167,176	0	8,885,731

4 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	11,145,927	7,388,964	4,951,794	(2,437,170)
Plant and equipment	399,000	266,000	98,068	(167,932)
Motor Vehicles	84,000	84,000	39,655	(44,345)
Equipment	25,000	12,500	8,469	(4,031)
Artwork & sculptures	181,000	181,000	0	(181,000)
Acquisition of property, plant and equipment	11,834,927	7,932,464	5,097,986	(2,834,478)
Infrastructure - roads	1,131,897	1,131,876	263,283	(868,593)
Infrastructure - Parks and ovals	0	0	3,818	3,818
Infrastructure - Other	780,000	780,000	0	(780,000)
Acquisition of infrastructure	1,911,897	1,911,876	267,101	(1,644,775)
Total capital acquisitions	13,746,824	9,844,340	5,365,088	(4,479,252)
Capital Acquisitions Funded By:				
Capital grants and contributions	10,533,060	7,706,998	4,708,294	(2,998,704)
Other (disposals & C/Fwd)	476,000	206,000	40,000	(166,000)
Reserve accounts				
Leave reserve	100,000	0	0	0
Amherst Village Building Maintenance Reserve	60,000	0	0	0
Amherst Village Refundable Deposit Reserve	150,000	0	0	0
Old Saleyards Reserve	30,000	0	0	0
Land & Building Reserve	1,280,862	0	0	0
Christmas Decoration Reserve	50,000	0	0	0
KLC Facilities Reserve	125,000	0	0	0
Election Reserve	23,580	0	0	0
Community & Economic Development Reserve	50,000	0	0	0
Contribution - operations	868,322	1,931,342	616,794	(1,314,548)
Capital funding total	13,746,824	9,844,340	5,365,088	(4,479,252)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

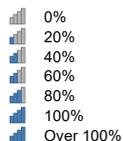
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

4 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total - Level of completion indicators

Level of completion indicators

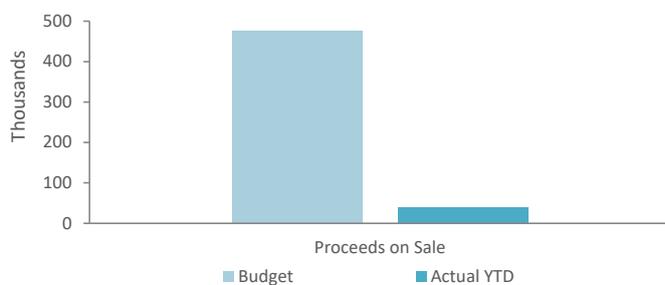


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted			Variance
		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
2676	Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project	181,000	181,000	0	181,000
0525	Hockey Building Upgrades	125,000	41,676	16,426	25,250
1996	Buildings - Specialised - Katanning CFBF Shed Upgrade	100,000	100,000	50,414	49,586
1998	Cat Pound Construction	10,000	10,000	0	10,000
2000	Housing Development Project	360,000	180,000	0	180,000
2154	Buildings - Specialised - At Cost - Amherst	60,000	30,000	55,241	(25,241)
2659	Buildings - Specialised - At Cost - Early Childhood Hub	10,390,927	6,927,288	4,731,751	2,195,537
3064	Buildings - Specialised - At Cost - Cemetery	50,000	50,000	47,910	2,090
8875	Buildings - Specialised - At Cost - KLC 24 hour gym upgrade	50,000	50,000	50,051	(51)
1994	Equipment - At Cost - Other Law Order	25,000	12,500	8,295	4,205
1999	CESM Vehicle purchase	29,000	29,000	0	29,000
4964	Motor Vehicles - At Cost - Plant Purchases	55,000	55,000	39,655	15,345
4075	Infrastructure Other - At Cost - Aerodrome Runway	750,000	750,000	0	750,000
6701	Infrastructure Other - At Cost - ChargeUp Charging Station	30,000	30,000	0	30,000
3086	Infrastructure Parks & Ovals - bmx Track	0	0	2,727	(2,727)
4954	Plant - At Cost - Plant Purchases				
AC096	New Mower 25/26	10,000	6,664	7,532	(868)
AC097	New Mower 25/26	60,000	40,000	0	40,000
AC098	New Medium Tipper 25/26	79,000	52,664	80,359	(27,695)
AC099	New Multi Tyred Roller 25/26	200,000	133,336	0	133,336
AC100	Minor Plant Purchases 25/26	50,000	33,336	10,177	23,159
4460	Infrastructure Roads - At Cost - Roads				
C817	Rrg Warren Rd - Construct Widen Slk12-15	0	0	69,820	(69,820)
C818	R2R Warburton Rd (from Trimmer to Throssell) resheet	0	0	10,994	(10,994)
C819	R2R Coomelberrup Rd (Sections) Resheet	0	0	26,947	(26,947)
C820	R2R Langaweira Rd (Sections) Shoulder Reconstruct	61,897	61,897	34,414	27,483
C821	Rrg Arbour Street 0-1.26	230,000	229,997	168	229,829
C822	Rrg Clive St 0.136-2.02	75,000	74,997	0	74,997
C823	Rrg Cove St 0-0.21	55,000	54,997	0	54,997
C824	Rrg Amherst St 0-0.33	55,000	54,997	0	54,997
C825	Rrg Aberdeen St 0-0.315	55,000	54,997	0	54,997
C826	R2R Ranford Road 25/26 Program	390,000	389,998	108,024	281,974
C827	R2R Hettner Road 25/26 Program	120,000	119,998	12,250	107,748
C828	R2R Belmont Street 25/26 Program	90,000	89,998	666	89,332
CC17	Quartermaine Oval Upgrade	0	0	1,091	(1,091)
C981	Saleyards Ear Tagging Project (Equip)	0	0	174	(174)
		13,746,824	9,844,340	5,365,088	4,479,252

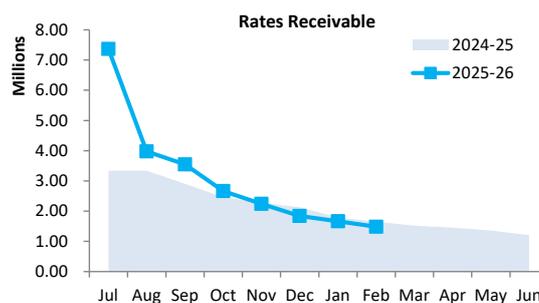
5 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Buildings									
	Freehold land	360,000	360,000	0	0	0	0	0	0
Plant and equipment									
	Plant & Equipment	58,647	116,000	75,207	(17,854)	2,232	40,000	37,768	0
		418,647	476,000	75,207	(17,854)	2,232	40,000	37,768	0



6 RECEIVABLES

Rates receivable	30 June 2025	28 Feb 2026
	\$	\$
Opening arrears previous year	940,853	1,296,939
Levied this year	5,016,765	6,746,508
Less - collections to date	(4,660,679)	(6,559,529)
Gross rates collectable	1,296,939	1,483,918
Allowance for impairment of rates receivable	(362,262)	(34,074)
Net rates collectable	934,677	1,449,844
% Collected	78.2%	81.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(55,226)	86,001	714	913	10,830	43,232
Percentage	(127.7%)	198.9%	1.7%	2.1%	25.1%	
Balance per trial balance						
Trade receivables	(55,226)	86,001	714	913	10,830	43,232
GST receivable	119,617	0	0	0	0	119,617
Total receivables general outstanding						162,849

Amounts shown above include GST (where applicable)

KEY INFORMATION

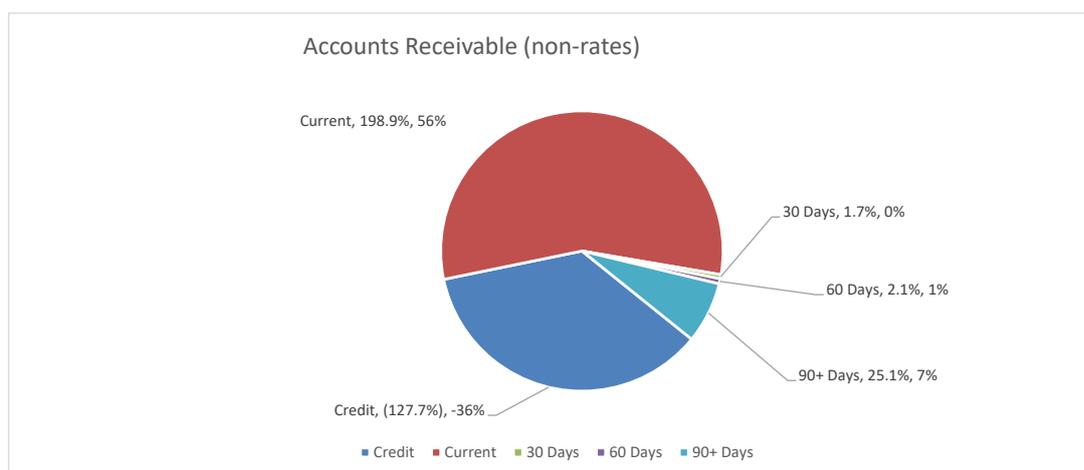
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



7 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 28 February 2026
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	22,752	0	(16,980)	5,772
Inventory				
Fuel	10,411	0	(11,402)	(991)
Total other current assets	33,163	0	(28,382)	4,781
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire 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.

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.

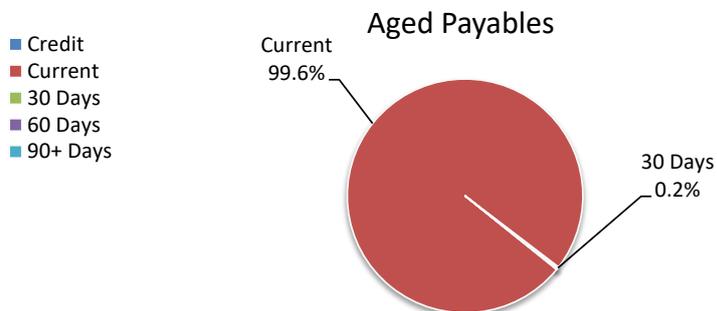
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	365,854	911	375	200	367,340
Percentage	0.0%	99.6%	0.2%	0.1%	0.1%	
Balance per trial balance						
Sundry creditors	0	365,854	911	375	200	367,340
ATO liabilities	0	17,366	0	0	0	17,366
Rates paid in advance	0	0	0	0	76,535	76,535
Bonds & deposits	0	0	0	0	49,957	49,957
Other payables [describe]						67,158
Total payables general outstanding						578,356

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.



9 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
New Administration Building										
Repayments due November & May	158	1,828,894	0	0	(55,045)	(111,135)	1,773,849	1,717,759	(29,809)	(68,452)
Aged & Key Worker Housing										
Repayments Due November & May	159	511,408	0	0	(22,795)	(45,740)	488,613	465,668	(4,111)	(6,553)
Plant - Watercart										
Repayments due November & May	160	95,323	0	0	(8,479)	(16,995)	86,844	78,328	(616)	(792)
Plant - Grader										
Repayments Due November & May	161	140,181	0	0	(12,469)	(24,992)	127,712	115,189	(905)	(1,165)
Plant - Road Sweeper										
Repayments Due November, May, February & August	163	120,162	0	0	(31,600)	(42,325)	88,562	77,837	(2,832)	(3,777)
Plant - Truck										
Repayments Due November, May, February & August	164	108,718	0	0	(28,591)	(38,294)	80,127	70,424	(2,562)	(3,417)
		<u>2,804,686</u>	<u>0</u>	<u>0</u>	<u>(158,979)</u>	<u>(279,481)</u>	<u>2,645,707</u>	<u>2,525,205</u>	<u>(40,836)</u>	<u>(84,156)</u>
Self supporting loans										
Katanning Country Club Repayments Due November, February, May & August		201,947	0	0	(16,980)	(22,752)	184,967	179,195	(5,507)	(7,600)
		<u>201,947</u>	<u>0</u>	<u>0</u>	<u>(16,980)</u>	<u>(22,752)</u>	<u>184,967</u>	<u>179,195</u>	<u>(5,507)</u>	<u>(7,600)</u>
Total		3,006,633	0	0	(175,959)	(302,233)	2,830,674	2,704,400	(46,343)	(91,756)
Current borrowings		302,233					126,274			
Non-current borrowings		<u>2,704,400</u>					<u>2,704,400</u>			
		3,006,633					2,830,674			

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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.

10 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
SG Fleet	22401/00	\$ 878	\$ 0	\$ 0	\$ 0	\$ 0	\$ 878	\$ 878	\$ 0	\$ 0
Total		878	0	0	0	0	878	878	0	0
Current lease liabilities		878					878			
		878					878			

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.

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 28 February 2026 \$
Other liabilities						
Contract liabilities		75,020	0	0	0	75,020
Capital grant/contributions liabilities		4,701,589	115,609	0	0	4,817,198
Total other liabilities		4,776,609	115,609	0	0	4,892,218
Employee Related Provisions						
Provision for annual leave		257,103	0	0	0	257,103
Provision for long service leave		257,675	0	0	0	257,675
Total Provisions		514,778	0	0	0	514,778
Other Provisions						
Amherst Refundable Deposits		1,143,149	194,369	0	0	1,337,518
Total Other Provisions		1,143,149	194,369	0	0	1,337,518
Total other current liabilities		6,434,536	309,978	0	0	6,744,514

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.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2025	Liability	Liability	28 Feb 2026	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
Governance	0	0	0	0	0	43,750	43,750	30,723
General purpose funding	0	0	0	0	0	615,379	327,690	1,282,128
Law, order, public safety	0	0	0	0	0	251,654	150,218	183,302
Education and welfare	0	0	0	0	0	115,000	80,578	32,768
Recreation and culture	0	0	0	0	0	8,500	5,664	909
Transport	0	0	0	0	0	306,151	269,487	271,757
	0	0	0	0	0	1,340,434	877,387	1,801,586
Contributions								
Financial Assistance Grants	0	0	0	0	0	495,379	247,690	1,210,030
Commissions & Contributions (TPL)	0	0	0	0	0	110,000	73,336	84,943
Debt Collection Legal Expenses Reimbursement (GP)	0	0	0	0	0	120,000	80,000	72,098
Grant Income - Fire Prevention	0	0	0	0	0	48,780	48,780	32,299
BFB LGGS Income	0	0	0	0	0	49,860	24,930	14,309
CESM Contributions & Reimbursements	0	0	0	0	0	153,014	76,508	136,694
Every Club Grant Scheme 2022-2025	7,678	0	0	7,678	0	7,500	5,000	0
Youth Activities Grant Income (CDOW)	0	0	0	0	0	39,000	29,250	29,768
Seniors Week Grant Income (CDOW)	0	0	0	0	0	1,000	664	0
National Youth Week Grant Income (CDOW)	0	0	0	0	0	3,000	2,000	3,000
Cultural Awareness	5,000	0	0	5,000	0	0	0	0
Lotterywest - Community Capacity Building	17,255	0	0	17,255	0	0	0	0
Harmony Festival Grant Income (CDOW)	0	0	0	0	0	70,000	46,664	0
Regional Council Income	0	0	0	0	0	43,750	43,750	30,723
Direct Road Grant (MRBD)	0	0	0	0	0	196,151	196,151	186,814
Naidoc Week	0	0	0	0	0	2,000	2,000	0
Kidsport	0	0	0	0	0	1,000	664	909
	29,933	0	0	29,933	0	1,340,434	877,387	1,801,586
TOTALS	29,933	0	0	29,933	0	1,340,434	877,387	1,801,586

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 28 Feb 2026	Current Liability 28 Feb 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Governance	0	0	0	0	0	8,880,612	6,660,459	4,386,344
Law, order, public safety	0	0	0	0	0	100,000	100,000	0
Recreation and culture	0	0	0	0	0	27,301	27,301	37,500
Transport	0	0	0	0	0	1,525,147	919,238	284,186
Economic services	0	0	0	0	0	0	0	263
	0	0	0	0	0	10,533,060	7,706,998	4,708,294
Capital contributions								
Regional Road Group Grant	0	0	0	0	0	313,330	313,330	219,600
Roads to Recovery Funding	45,087	0	0	45,087	0	600,000	300,000	0
KAARL Yarning Place	0	0	0	0	0	27,301	27,301	37,500
DFES Grant for BFB Shed upgrade	0	0	0	0	0	100,000	100,000	0
Early Childhood Hub Grant Funds	0	0	0	0	0	8,880,612	6,660,459	4,386,344
Saleyard Capital Grant - Ear Tagging equipment	0	0	0	0	0	0	0	263
Airport Runway Grants 25/26	0	0	0	0	0	611,817	305,908	64,586
	45,087	0	0	45,087	0	10,533,060	7,706,998	4,708,294
TOTALS	45,087	0	0	45,087	0	10,533,060	7,706,998	4,708,294

**SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

14 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
Budget adoption						(0)
KLC Top Oval Amenities Building Interim Upgrade	OC165/25 - 25/11/2025	Capital revenue		125,000		125,000
KLC Top Oval Amenities Building Interim Upgrade	OC165/25 - 25/11/2025	Capital expenses			(125,000)	(0)
				125,000	(125,000)	(0)



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SHIRE OF KATANNING

ANNUAL BUDGET REVIEW

FOR THE YEAR ENDING 30 JUNE 2026

SHIRE OF KATANNING
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026
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SHIRE OF KATANNING
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2026
BY NATURE OR TYPE

		Adopted Budget 25 / 26	Revised Budget 25 / 26	Actual 31-Dec-25	Estimated Actual 30-Jun-26
	Note	\$	\$	\$	\$
Revenue					
Rates		5,486,584	5,486,584	5,543,591	5,486,584
Grants, Subsidies and Contributions	2	1,340,434	2,452,689	1,255,697	2,452,689
Fees and Charges		2,186,860	2,476,278	1,818,887	2,476,278
Interest Earnings		476,000	476,000	190,311	476,000
Other Revenue		315,024	372,535	111,155	372,535
		<u>9,804,902</u>	<u>11,264,086</u>	<u>8,919,641</u>	<u>11,264,086</u>
Expenses					
Employee Costs		(5,337,519)	(5,337,519)	(2,764,282)	(5,337,519)
Materials and Contracts		(4,035,623)	(4,208,360)	(1,448,171)	(4,208,360)
Utility Charges		(612,753)	(612,753)	(268,684)	(612,753)
Depreciation on Non-current Assets		(9,356,842)	(9,356,842)	(4,730,211)	(9,356,842)
Finance Costs		(91,756)	(91,756)	(32,350)	(91,756)
Insurance Expenses		(426,742)	(426,742)	(430,246)	(426,742)
Other Expenditure		(405,507)	(423,838)	(187,549)	(423,838)
		<u>(20,266,741)</u>	<u>(20,457,810)</u>	<u>(9,861,493)</u>	<u>(20,457,810)</u>
Operating Surplus / (Deficit)		<u>(10,461,839)</u>	<u>(9,193,724)</u>	<u>(941,852)</u>	<u>(9,193,724)</u>
Other Revenue and Expenses					
Grants, Subsidies and Contributions	2	10,533,060	11,186,472	4,667,094	11,186,472
Profit on Disposal of Assets	3	75,207	75,207	-	75,207
(Loss) on Disposal of Assets	3	(17,854)	(17,854)	-	(17,854)
Fair value adjustments to financial assets at fair value through profit or loss		-	-	16,364	-
		<u>128,574</u>	<u>2,050,101</u>	<u>3,741,606</u>	<u>2,050,101</u>
Net Result					
		<u>128,574</u>	<u>2,050,101</u>	<u>3,741,606</u>	<u>2,050,101</u>
Total Other Comprehensive Income		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Comprehensive Income		<u>128,574</u>	<u>2,050,101</u>	<u>3,741,606</u>	<u>2,050,101</u>

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

SHIRE OF KATANNING
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026
STATEMENT OF CASH FLOWS

	Note	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 30-Jun-26 \$
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Rates		5,486,584	5,486,584	5,543,591	5,486,584
Operating Grants, Subsidies and Contributions		1,340,434	2,452,689	1,015,837	2,452,689
Fees and Charges		2,186,860	2,476,278	1,818,887	2,476,278
Interest Earnings		476,000	476,000	190,311	476,000
Other Revenue		315,024	372,535	111,155	372,535
		<u>9,804,902</u>	<u>11,264,086</u>	<u>8,679,781</u>	<u>11,264,086</u>
Payments					
Employee Costs		(5,337,519)	(5,337,519)	(2,764,282)	(5,337,519)
Materials and Contracts		(4,035,623)	(4,208,360)	(1,537,850)	(4,208,360)
Utility Charges		(612,753)	(612,753)	(268,684)	(612,753)
Finance Costs		(91,756)	(91,756)	(32,350)	(91,756)
Insurance Expenses		(426,742)	(426,742)	(430,246)	(426,742)
Other Expenditure		(405,507)	(423,838)	(187,549)	(423,838)
		<u>(10,909,899)</u>	<u>(11,100,968)</u>	<u>(5,220,961)</u>	<u>(11,100,968)</u>
Net Cash provided by / (used in) Operating Activities		<u>(1,104,997)</u>	<u>163,118</u>	<u>3,458,820</u>	<u>163,118</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments for financial assets at amortised cost - self supporting loans		(22,752)	(22,752)		(22,752)
Grants, Subsidies and Contributions		10,533,060	11,186,472	4,667,094	11,186,472
Proceeds from Sale of Fixed Assets	3	476,000	391,000	-	391,000
Proceeds on financial assets at amortised cost - self supporting loans		22,752	22,752		22,752
Property, Plant and Equipment Purchases	4(a)	(11,709,927)	(12,214,542)	(3,909,512)	(12,214,542)
Infrastructure Purchases - roads	4(b)	(1,131,897)	(1,101,716)	(186,348)	(1,101,716)
Infrastructure Purchases - other	4(b)	(780,000)	(1,024,592)	(1,091)	(1,024,592)
		<u>(2,612,764)</u>	<u>(2,763,378)</u>	<u>570,143</u>	<u>(2,763,378)</u>
Net Cash provided by / (used in) Investing Activities		<u>(2,612,764)</u>	<u>(2,763,378)</u>	<u>570,143</u>	<u>(2,763,378)</u>
CASH FLOWS FROM FINANCING ACTIVITIES					
Repayment of Long Term Borrowings	6	(302,233)	(302,233)	(150,000)	(302,233)
Proceeds from New Long Term Borrowings	6	-	-	-	-
Payments for principal portion of lease liabilities		-	-	-	-
Proceeds on disposal of financial assets at amortised cost - term deposits		-	-	-	-
Net Cash provided by / (used in) Financing Activities		<u>(302,233)</u>	<u>(302,233)</u>	<u>(150,000)</u>	<u>(302,233)</u>
Net Increase / (Decrease) in Cash Held		<u>(4,019,994)</u>	<u>(2,902,493)</u>	<u>3,878,963</u>	<u>(2,902,493)</u>
Cash at Beginning of Year		<u>10,956,696</u>	<u>11,234,288</u>	<u>15,299,657</u>	<u>11,234,288</u>
Cash and Cash Equivalents at the End of the Year		<u><u>6,936,702</u></u>	<u><u>8,331,795</u></u>	<u><u>19,178,619</u></u>	<u><u>8,331,795</u></u>

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

SHIRE OF KATANNING
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026
STATEMENT OF FINANCIAL ACTIVITY

	Note	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
OPERATING ACTIVITIES					
Net Current Assets at 01 Jul - Surplus / (Deficit)		3,568,549	2,799,383	2,799,383	2,799,383
Revenue from Operating Activities (Excluding Rates)					
Grants, Subsidies and Contributions	2	1,340,434	2,452,689	1,255,697	2,452,689
Fees and Charges		2,186,860	2,476,278	1,818,887	2,476,278
Interest Earnings		476,000	476,000	190,311	476,000
Other Revenue		315,024	372,535	111,155	372,535
Profit on asset disposals	3	75,207	75,207	-	75,207
Fair value adjustments to financial assets at fair value through profit or loss		-	-	16,364	-
		<u>4,393,525</u>	<u>5,852,709</u>	<u>3,392,414</u>	<u>5,852,709</u>
Expenditure from Operating Activities					
Employee Costs		(5,337,519)	(5,337,519)	(2,764,282)	(5,337,519)
Materials and Contracts		(4,035,623)	(4,208,360)	(1,448,171)	(4,208,360)
Utility Charges		(612,753)	(612,753)	(268,684)	(612,753)
Depreciation on Non-current Assets		(9,356,842)	(9,356,842)	(4,730,211)	(9,356,842)
Finance Costs		(91,756)	(91,756)	(32,350)	(91,756)
Insurance Expenses		(426,742)	(426,742)	(430,246)	(426,742)
Other Expenditure		(405,507)	(423,838)	(187,549)	(423,838)
Loss on asset disposals	3	(17,854)	(17,854)	-	(17,854)
		<u>(20,284,596)</u>	<u>(20,475,664)</u>	<u>(9,861,493)</u>	<u>(20,475,664)</u>
Excluded Non-cash from Operating Activities					
(Profit) / Loss on Disposal of Assets	3	(57,353)	(57,353)	-	(57,353)
Less: Movement in liabilities associated with restricted cash - Amherst		-	-	(8,538)	-
Movement in Employee Benefits		-	-	-	-
Movement in Fair Value of LG House Trust		-	-	(16,364)	-
Depreciation and Amortisation on Assets		9,356,842	9,356,842	4,730,211	9,356,842
Net Amount provided from Operating Activities		<u>(6,591,582)</u>	<u>(5,323,466)</u>	<u>(1,763,770)</u>	<u>(5,323,466)</u>
INVESTING ACTIVITIES					
Inflows from Investing Activities					
Capital Grants, Subsidies and Contributions	2	10,533,060	11,186,472	4,667,094	11,186,472
Proceeds from Disposal of Assets	3	476,000	391,000	-	391,000
Proceeds from financial assets at amortised cost - self supporting loans	6	22,752	22,752	11,265	22,752
		<u>11,031,812</u>	<u>11,600,224</u>	<u>4,678,359</u>	<u>11,600,224</u>
Outflows from Investing Activities					
Property, Plant and Equipment Purchases	4(a)	(11,709,927)	(12,214,542)	(3,909,512)	(12,214,542)
Infrastructure Purchases - roads	4(b)	(1,131,897)	(1,101,716)	(186,348)	(1,101,716)
Infrastructure Purchases - other	4(b)	(780,000)	(1,024,592)	(1,091)	(1,024,592)
Payments for financial assets at amortised cost - self supporting loans		(22,752)	(22,752)	-	(22,752)
		<u>(13,644,576)</u>	<u>(14,363,602)</u>	<u>(4,096,951)</u>	<u>(14,363,602)</u>
Net Amount provided from Investing Activities		<u>(2,612,764)</u>	<u>(2,763,378)</u>	<u>581,408</u>	<u>(2,763,378)</u>
FINANCING ACTIVITIES					
Inflows from Financing Activities					
Proceeds from New Long Term Borrowings	6	-	-	-	-
Transfers from Reserves (Restricted Assets)	5	1,744,442	1,994,442	(72,486)	1,994,442
		<u>1,744,442</u>	<u>1,994,442</u>	<u>(72,486)</u>	<u>1,994,442</u>
Outflows from Financing Activities					
Repayment of Long Term Borrowings	6	(302,233)	(302,233)	(150,000)	(302,233)
Payments for principal portion of lease liabilities		-	-	-	-
Transfers to Reserves (Restricted Assets)	5	(1,292,995)	(1,767,995)	-	(1,767,995)
		<u>(1,595,228)</u>	<u>(2,070,228)</u>	<u>(150,000)</u>	<u>(2,070,228)</u>
Non-cash amounts excluded from investing activities					
Movement in non current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity		-	-	(86,691)	-
Net Amount provided from Financing Activities		<u>149,214</u>	<u>(75,786)</u>	<u>(309,177)</u>	<u>(75,786)</u>
Surplus / (Deficit) before General Rates		<u>(5,486,583)</u>	<u>(5,363,247)</u>	<u>1,307,844</u>	<u>(5,363,247)</u>
Total Amount raised from General Rates		5,486,584	5,486,584	5,543,591	5,486,584
Net Current Assets at 30 Jun - Surplus / (Deficit)		<u>-</u>	<u>123,337</u>	<u>6,851,435</u>	<u>123,337</u>

SHIRE OF KATANNING
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

1. MATERIAL ACCOUNTING POLICIES

(a) Basis of Preparation

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, 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 Leases which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes the contents of the budget review.

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

(b) 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 budget review.

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

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

(c) Judgements and Estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

(d) Material Accounting Policies

Significant accounting policies utilised in the preparation of these statements are as described in the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

(e) Rounding Off Figures

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

(f) Budget Comparative Figures

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

SHIRE OF KATANNING
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 30 June 2026

1. MATERIAL ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

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

(h) Financial Assets at Amortised Cost

The Shire 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.

(i) Trade and Other Receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade 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.

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

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

(j) Inventories

General

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

(k) Current and Non-Current Classification

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

(l) Contract Assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

(m) Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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. Borrowings fair values are based on discounted cash flows using a borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to unobservable inputs, including own credit risk.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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.

(o) Prepaid Rates

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

SHIRE OF KATANNING
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW
For the Period Ending 30 June 2026

1. MATERIAL ACCOUNTING POLICIES (Continued)

(p) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(q) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Shire's obligation 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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions 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 the 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.

(r) 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.

SHIRE OF KATANNING
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW
 FOR THE YEAR ENDING 30 JUNE 2026

2 GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
Governance	43,750	43,750	30,723	43,750
General Purpose Funding	615,379	1,733,368	807,307	1,733,368
Law, Order, Public Safety	251,654	235,920	144,498	235,920
Education and Welfare	115,000	115,000	19,845	115,000
Recreation and Culture	8,500	18,500	909	18,500
Transport	306,151	306,151	252,415	306,151
Total Operating Grants	<u>1,340,434</u>	<u>2,452,689</u>	<u>1,255,697</u>	<u>2,452,689</u>

(b) Capital Grants	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
Governance	8,880,612	9,274,612	4,386,344	9,274,612
Law, Order, Public Safety	100,000	260,000	-	260,000
Recreation and Culture	27,301	97,301	37,500	97,301
Transport	1,525,147	1,493,015	242,986	1,493,015
Economic Services	-	61,544	263	61,544
Total Non-operating Grants	<u>10,533,060</u>	<u>11,186,472</u>	<u>4,667,094</u>	<u>11,186,472</u>

SHIRE OF KATANNING
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW
 FOR THE YEAR ENDING 30 JUNE 2026

3 DISPOSAL OF ASSETS

(a) Annual Budget 25 / 26

	Book Value Budget 25 / 26 \$	Proceeds Budget 25 / 26 \$	Profit Budget 25 / 26 \$	(Loss) Budget 25 / 26 \$
Buildings - specialised	360,000	360,000	-	-
Plant and Equipment	58,647	116,000	75,207	(17,854)
Total Disposals	418,647	476,000	75,207	(17,854)
Total Profit / (Loss) on Disposal				57,353

(b) YTD Actual - Dec 2025

	Book Value Actual 25 / 26 \$	Proceeds Actual 25 / 26 \$	Profit Actual 25 / 26 \$	(Loss) Actual 25 / 26 \$
Buildings - specialised	-	-	-	-
Plant and Equipment	-	-	-	-
Total Disposals	-	-	-	-
Total Profit / (Loss) on Disposal				-

(c) Revised Budget 25 / 26

	Book Value Budget 25 / 26 \$	Proceeds Budget 25 / 26 \$	Profit Budget 25 / 26 \$	(Loss) Budget 25 / 26 \$
Buildings - specialised	275,000	275,000	-	-
Plant and Equipment	58,647	116,000	75,207	(17,854)
Total Disposals	333,647	391,000	75,207	(17,854)
Total Profit / (Loss) on Disposal				57,353

**SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026**

4 CAPITAL EXPENDITURE

(a) Property, Plant and Equipment

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
Buildings - specialised	11,020,927	11,754,542	3,789,324	11,754,542
Furniture and Equipment	-	-	-	-
Plant and Equipment	416,000	187,000	80,359	187,000
Other property, plant and equipment motor vehicles	84,000	84,000	39,655	84,000
Other equipment	8,000	8,000	174	8,000
Other property, plant and equipment paintings & sculp	181,000	181,000	-	181,000
Total Property, Plant and Equipment	<u>11,709,927</u>	<u>12,214,542</u>	<u>3,909,512</u>	<u>12,214,542</u>

(b) Infrastructure

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
Infrastructure - roads	1,131,897	1,101,716	186,348	1,101,716
Infrastructure - parks & ovals	-	-	1,091	-
Infrastructure - other	780,000	1,024,592	-	1,024,592
Total Infrastructure	<u>1,911,897</u>	<u>2,126,308</u>	<u>187,439</u>	<u>2,126,308</u>

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

5 CASH BACKED RESERVES

Reserve Name	Adopted Budget - 25/26			YTD Actual - Dec 25/26			Revised Budget - 25 / 26			Closing Actual 30 Jun 26		
	Opening Balance 01 Jul 25	Transfers to	Transfer from	Closing Balance 30 Jun 26	Opening Balance 01 Jul 25	Transfers to	Transfer from	Closing Actual 31 Dec 25	Opening Balance 01 Jul 25		Transfers to	Transfer from
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
a) Leave reserve	809,623	21,914	(100,000)	731,537	810,712	7,959	-	818,671	810,712	21,914	(100,000)	732,626
b) Plant Replacement Reserve	585,751	301,411	-	887,162	586,050	5,753	-	591,803	586,050	501,411	-	1,087,461
c) Amherst Village Building Maintenance Reserve	168,209	4,553	(60,000)	112,762	168,488	1,654	-	170,142	168,488	4,553	(60,000)	113,041
d) Amherst Village Refundable Deposit Reserve	1,344,707	350,000	(150,000)	1,544,707	1,334,902	-	-	1,334,902	1,334,902	350,000	(150,000)	1,534,902
e) Old Saleyards Reserve	996,641	26,976	(30,000)	993,617	997,981	9,797	-	1,007,778	997,981	26,976	(30,000)	994,957
f) Waste Management Reserve	552,326	89,950	-	642,276	552,968	5,429	-	558,397	552,968	89,950	-	642,918
g) Land & Building Reserve	1,583,427	89,592	(899,111)	773,908	1,585,555	15,565	-	1,601,120	1,585,555	89,592	(899,111)	776,036
h) Land & Building Facilities for Seniors Reserve	381,751	-	(381,751)	-	382,263	3,753	-	386,016	382,263	-	(381,751)	512
i) Regional Sheep Saleyards Reserve	939,160	49,420	-	988,580	940,377	9,232	-	949,609	940,377	249,420	-	1,189,797
j) Christmas Decoration Reserve	68,348	1,850	(50,000)	20,198	68,440	672	-	69,112	68,440	1,850	(50,000)	20,290
k) GRV Revaluation Reserve	47,251	21,279	-	68,530	47,288	464	-	47,752	47,288	21,279	-	68,567
l) Quartermaine Oval Reserve	-	-	-	-	559	6	-	565	559	-	-	559
m) KLC Facilities Reserve	352,365	109,537	-	461,902	352,839	3,464	-	356,303	352,839	109,537	(250,000)	212,376
n) Election Reserve	42,256	1,144	(23,580)	19,820	42,306	415	-	42,721	42,306	1,144	(23,580)	19,870
o) Library Building Reserve	22,070	597	-	22,667	22,099	217	-	22,316	22,099	597	-	22,696
p) Community & Economic Development Reserve	244,644	6,622	(50,000)	201,266	245,040	2,406	-	247,446	245,040	6,622	(50,000)	201,662
q) Lake Ewlyamartup Facilities Reserve	27,602	747	-	28,349	27,639	271	-	27,910	27,639	747	-	28,386
r) Parks & Playgrounds Reserve	83,462	2,259	-	85,721	83,575	820	-	84,395	83,575	2,259	-	85,834
s) Katanning Aquatic Centre Reserve	23,212	50,628	-	73,840	23,244	228	-	23,472	23,244	50,628	-	73,872
t) Housing Reserve	446,115	114,516	-	560,631	446,230	4,381	-	450,611	446,230	189,516	-	635,746
u) ERP System Upgrade Reserve	-	50,000	-	50,000	-	-	-	-	-	50,000	-	50,000
Total Reserves	8,718,921	1,292,995	(1,744,442)	8,267,474	8,718,555	72,486	-	8,791,041	8,718,555	1,767,995	(1,994,442)	8,492,108

Reserve Accounts - Purposes

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve Name	Term	Purpose
a) Leave reserve	Ongoing	To fund accrued employee leave entitlements.
b) Plant Replacement Reserve	Ongoing	To fund future plant purchases.
c) Amherst Village Building Maintenance Reserve	Ongoing	To fund maintenance of Amherst Village
d) Amherst Village Refundable Deposit Reserve	Ongoing	To fund refundable deposits at Amherst Village.
e) Old Saleyards Reserve	Ongoing	To fund future capital and maintenance works.
f) Waste Management Reserve	Ongoing	To fund capital and maintenance works.
g) Land & Building Reserve	Ongoing	To fund construction and maintenance of council owned buildings.
h) Land & Building Facilities for Seniors Reserve	Closed	This fund to be closed and balance transferred to Land & Buildings Reserve
i) Regional Sheep Saleyards Reserve	Ongoing	To fund capital and maintenance works.
j) Christmas Decoration Reserve	Ongoing	To fund significant Christmas decoration purchases.
k) GRV Revaluation Reserve	Ongoing	To fund quinquennial gross rental value revaluations.
l) Quartermaine Oval Reserve	Ongoing	To fund future maintenance and upgrades of Quartermaine Oval.
m) KLC Facilities Reserve	Ongoing	To fund future maintenance and upgrades to the KLC buildings and grounds.
n) Election Reserve	Ongoing	To fund biennial councillor elections.
o) Library Building Reserve	Ongoing	To fund future maintenance and upgrades to the library building.
p) Community & Economic Development Reserve	Ongoing	To fund Community and Economic Development Projects.
q) Lake Ewlyamartup Facilities Reserve	Ongoing	To fund facilities at Lake Ewlyamartup.
r) Parks & Playgrounds Reserve	Ongoing	To fund future maintenance and upgrades.
s) Katanning Aquatic Centre Reserve	Ongoing	To fund future maintenance and upgrades to the KLC Aquatic Centre
t) Housing Reserve	Ongoing	To fund construction, renewal and maintenance of Shire owned housing.
u) ERP System Upgrade Reserve	Ongoing	To fund the upgrade of the Shire's ERP system

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

6 INFORMATION ON BORROWINGS

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
(a) Borrowings				
(i) Loan 158 - New Administration Building				
Opening Balance	1,931,970	1,828,894	1,828,894	1,828,894
Principal Payment	(111,135)	(111,135)	(55,045)	(111,135)
Principal Outstanding	1,820,835	1,717,759	1,773,849	1,717,759
Interest Payment	(68,452)	(68,452)	(23,418)	(68,452)
Total Interest and Fees	(68,452)	(68,452)	(23,418)	(68,452)
(ii) Loan 159 - Aged & Key Worker Housing				
Opening Balance	555,967	511,408	511,408	511,408
Principal Payment	(45,740)	(45,740)	(22,795)	(45,740)
Principal Outstanding	510,227	465,668	488,613	465,668
Interest Payment	(6,553)	(6,553)	(2,331)	(6,553)
Total Interest and Fees	(6,553)	(6,553)	(2,331)	(6,553)
(iii) Loan 160 - Plant - Watercart				
Opening Balance	112,025	95,323	95,323	95,323
Principal Payment	(16,995)	(16,995)	(8,479)	(16,995)
Principal Outstanding	95,030	78,328	86,844	78,328
Interest Payment	(792)	(792)	(288)	(792)
Total Interest and Fees	(792)	(792)	(288)	(792)
(iv) Loan 161 - Plant - Grader				
Opening Balance	164,745	140,181	140,181	140,181
Principal Payment	(24,992)	(24,992)	(12,469)	(24,992)
Principal Outstanding	139,753	115,189	127,712	115,189
Interest Payment	(1,165)	(1,165)	(424)	(1,165)
Total Interest and Fees	(1,165)	(1,165)	(424)	(1,165)
(v) Loan 163 - Plant - Road Sweeper				
Opening Balance	159,546	120,162	120,162	120,162
Principal Payment	(42,325)	(42,325)	(20,972)	(42,325)
Principal Outstanding	117,221	77,837	99,190	77,837
Interest Payment	(3,777)	(3,777)	(1,547)	(3,777)
Total Interest and Fees	(3,777)	(3,777)	(1,547)	(3,777)
(vi) Loan 164 - Plant - Truck				
Opening Balance	144,351	108,718	108,718	108,718
Principal Payment	(38,294)	(38,294)	(18,975)	(38,294)
Principal Outstanding	106,057	70,424	89,743	70,424
Interest Payment	(3,417)	(3,417)	(1,400)	(3,417)
Total Interest and Fees	(3,417)	(3,417)	(1,400)	(3,417)
Opening Balance	3,068,604	2,804,686	2,804,686	2,804,686
Total Proceeds from New Borrowings	-	-	-	-
Total Principal Repayments	(279,481)	(279,481)	(138,735)	(279,481)
Principal Outstanding	2,789,123	2,525,205	2,665,951	2,525,205
Total Interest and Fees	(84,156)	(84,156)	(29,408)	(84,156)
	Adopted	Revised		Estimated

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

7 NOTES TO THE STATEMENT OF CASH FLOWS

The statement of cash flows includes cash and cash equivalents net of outstanding overdrafts. The estimated cash at reporting date is as follows:

(a) Reconciliation of Cash

	Note	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
Cash at bank and on hand		(1,081,064)	(160,313)	10,387,578	(160,313)
Term Deposits		8,017,766	8,492,108	8,791,040	8,492,108
Total Cash on Hand		6,936,702	8,331,795	19,178,618	8,331,795
Held as					
- Unrestricted cash and cash equivalents		(1,330,772)	(160,313)	10,387,577	(160,313)
- Restricted cash and cash equivalents	5	8,267,474	8,492,108	8,791,041	8,492,108
		6,936,702	8,331,795	19,178,618	8,331,795

Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents		8,267,474	8,492,108	8,791,041	8,492,108
- Restricted financial assets at amortised cost - term deposits		4,685,824	4,685,824	4,863,300	4,685,824
Total Restricted Cash		12,953,298	13,177,932	13,654,341	13,177,932

(b) Reconciliation of Net Cash from Operating Activities to Net Result

Net Result		128,574	2,050,101	3,741,606	2,050,101
Depreciation		9,356,842	9,356,842	4,730,211	9,356,842
(Profit) on Sale of Asset		(75,207)	(75,207)	-	(75,207)
Loss on Sale of Asset		17,854	17,854	-	17,854
(Increase) / Decrease in Receivables		-	-	(239,860)	-
(Increase) / Decrease in Inventories		-	-	13,183	-
Increase / (Decrease) in Payables		-	-	(119,226)	-
Non-operating Grants, Subsidies and Contributions		(10,533,060)	(11,186,472)	(4,667,094)	(11,186,472)
Net Cash provided by / (used in) Operating Activities		(1,104,997)	163,118	3,458,820	163,118

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

8 NET CURRENT ASSETS

Composition of Estimated Net Current Assets

		Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
Current Assets					
Cash and cash equivalents	7(a)	6,602,080	8,492,108	10,387,578	8,492,108
Financial assets	7(a)	4,708,576	4,685,824	8,791,040	4,685,824
Receivables		1,862,455	1,062,455	2,058,676	1,062,455
Other Financial Assets		-	-	11,487	-
Inventories		7,248	7,248	(2,772)	7,248
Total Current Assets		13,180,359	14,247,635	21,246,009	14,247,635
Current Liabilities					
Trade and Other Payables		(221,882)	(318,436)	(608,617)	(318,436)
Contract Liabilities		(5,178)	(5,178)	-	(5,178)
Capital grant/contribution liability		(4,685,824)	(4,685,824)	(4,863,300)	(4,685,824)
Lease liabilities		(878)	(878)	(878)	(878)
Short Term Borrowings		-	(300,000)	(152,234)	(300,000)
Leave provisions		(582,279)	(582,279)	(514,778)	(582,279)
Amherst provisions		(1,145,901)	(1,338,997)	(1,151,687)	(1,338,997)
Total Current Liabilities		(6,641,943)	(7,231,593)	(7,291,494)	(7,231,593)
Net Current Funding Position		6,538,416	7,016,042	13,954,515	7,016,042
Less: Cash - Restricted Reserves	5	(8,267,474)	(8,492,108)	(8,791,041)	(8,492,108)
Less: Financial assets at amortised cost - self supporting loans		-	(22,752)	(11,487)	(22,752)
Less: Current assets not expected to be received at end of year		-	-	(142,607)	-
Add: Current Portion of borrowings		-	(300,000)	152,234	(300,000)
Add: Other Liabilities		-	-	22,478	-
Add: Current portion of lease liabilities		878	878	878	878
Add: Current portion of Amherst provisions held in reserve		1,145,901	1,338,997	1,151,687	1,338,997
Add: Current portion of employee benefit provision held in reserve		582,279	582,279	514,778	582,279
Add: Disposal of Assets		-	-	-	-
Estimated Surplus / (Deficit) C/FWD		-	123,337	6,851,435	123,337

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

Description	Council Resolution	GL/Job Number	I/E Classification	Increase		Decrease in Available Cash	Amended Budget Running Balance	Comment
				Non Cash Adjustment	in Available Cash			
				\$	\$	\$	\$	
Movement in Opening Surplus/(Deficit)	tba					(769,166)	(769,166)	less than expected as only 50% Federal Grant allocation was prepaid and Council budgeted 75% to be prepaid
PRE BUDGET REVIEW AMENDMENTS								
KLC Top Oval Amenities Building Interim Upgrade	OC165/25 - 25/11/2025	0525	Capital expenses			(125,000)	(894,166)	Trf funds from Reserve to Project
KLC Top Oval Amenities Building Interim Upgrade	OC165/25 - 25/11/2025	5815	Transfer from Reserve		125,000		(769,166)	Trf funds from Reserve to Project
REVENUE								
General Purpose Grants	tba	0181	Operating Grants		844,106		74,940	more than expected as only 50% Federal Grant allocation was prepaid and Council budgeted 75% to be prepaid
Untied Road Grants	tba	0201	Operating Grants		273,883		348,823	more than expected as only 50% Federal Grant allocation was prepaid and Council budgeted 75% to be prepaid
Rental Income - Key worker housing	tba	4801	Fees and Charges		28,200		377,023	increase in weekly rent to market value
Property Lease Fees	tba	8873	Fees and Charges		61,218		438,241	additional property leased to Ausgold rent from 1/1/26 to 30/6/26
Yarding Fees - Saleyards	tba	5773	Fees and Charges		200,000		638,241	additional sheep processed at facility (transfer to saleyards reserve)
Salary package income pretax	tba	8701	other income		7,680		645,921	EMCS leasing vehicle as part of package
Salary package income post	tba	8702	other income		10,651		656,572	EMCS leasing vehicle as part of package
CESM Contribution	tba	1726	contributions and reimbursements			(15,734)	640,838	reduced contribution from other shires and DFES as not trading vehicle
Insurance Claims - Admin	tba	2063	other income		39,180		680,018	pool blanket claim reimbursement from LGIS
KLC Donations Income	tba	2810	contributions and reimbursements		10,000		690,018	donation from Katanning Regional Emergency Accommodation Centre
EXPENSES								
Aquatic Centre Maintenance	tba	6830	Materials and Contracts			(72,773)	617,245	maintenance work including painting, resealing of pool not carried forward in budget
Building Program - Other Recreation	tba	7342	Materials and Contracts			(45,468)	571,777	demolition of Forrest Hills Golf Club not included in budget
Library Salaries	tba	4052	Employee Costs			(10,000)	561,777	Library Manager higher rate as managing Gallery
Art Gallery Salaries	tba	7722	Employee Costs		10,000		571,777	Savings realised by not having Gallery Co-ordinator for 5 months
CESM vehicle costs	tba	0747	Materials and Contracts			(11,496)	560,281	lease fees not budgeted for as car budgeted to be purchased outright.
Salary package vehicle expense	tba	8601	Other Expense			(18,331)	541,950	EMCS leasing vehicle as part of package - offset by salary package reimbursements
KLC Building Maintenance	tba	7332	Materials and Contracts			(33,000)	508,950	major maintenance required to Sheep Pavilion roller door motor.
KLC Donation Expense	tba	2811	Materials and Contracts			(10,000)	498,950	donation from Katanning Regional Emergency Accommodation Centre - youth programs
CAPITAL INCOME								
Grant Income - Economic	tba	5877	Capital Income		61,544		498,950	
Grant Income - Early Childhood Hub Project landscaping	tba	2646	Capital Income		250,000		560,494	final LRCI phase 3 grant payment not included in budget
Grant Income - Early Childhood Hub Project landscaping	tba	2646	Capital Income		86,000		810,494	additional funds for landscaping from Munderoo Foundation \$250K plus additional interest in WATC funds held
Grant Income - Early Childhood Hub Project landscaping	tba	2646	Capital Income		58,000		896,494	additional funds for landscaping held by Lions Club
Grant Income - Early Childhood Hub Project landscaping	tba	2646	Capital Income		58,000		954,494	additional WATC interest over budget
Grant Income - Bush Fire Brigade Project	tba	1997	Capital Income		160,000		1,114,494	all outstanding grant funding to be claimed in 25/26
Grant Income - Regional Road Group	tba	4631	Capital Income		41,200	(73,332)	1,082,362	Warren Road carryover + \$41,200, Amherst and Aberdeen St (minus \$36,666 x 2)
Grant Income - BMX Track upgrades	tba	GG17	Capital Income		70,000		1,152,362	new grant available from DPIRD
CAPITAL EXPENSES								
Katanning Early Childhood Hub Project - landscaping	tba	2659	Capital Expense			(494,000)	1,152,362	additional funds identified for landscaping component. Comprises \$250k Munderoo, \$86k lions, 58k additional WATC interest, plus
Katanning BFB Shed	tba	1996	Capital Expense			(69,925)	658,362	\$100,000 for plants
CESM Vehicle Purchase	tba	1999	Capital Expense		29,000		588,437	additional grant funds
Cemetery Project	tba	3064	Capital Expense			(44,690)	617,437	not going ahead
Plant Purchases - Multi Tyred Roller	tba	4954	Capital Expense		200,000		572,747	as per reconciliation
Pool Blanket	tba	3701	Capital Expense			(39,180)	772,747	keep machine and transfer equivalent to reserve
Warren Road RRG upgrade carryover	tba	C817	Capital Expense			(69,819)	733,567	insurance claim
Amherst Street RRG	tba	C824	Capital Expense		55,000		663,748	job was budgeted in 24/26 but completed in 25/26
Aberdeen Street RRG	tba	C825	Capital Expense		55,000		718,748	jobs not approved in RRG program
PROCEEDS FROM ASSET SALES								
Sale of Land - kaatanup way lots	tba	0235	Proceeds from Asset Sales			(160,000)	773,748	budget was \$360,000, sale of kaatanup way lots 2 x \$100k
Sale of Land - Shire vacant lots	tba	0235	Proceeds from Asset Sales		75,000		688,748	estimated funds from sale of land - other lots identified to be subdivided then sold
ADJUSTMENTS TO RESERVE TRANSFERS								
Transfer to Plant Reserve (Multi Tyred Roller)	tba	4215	Transfer to Reserve			(200,000)	688,748	
Transfer from KLC Facility Reserve (top oval works)	tba	5815	Transfer from Reserve		125,000		488,748	increase budgeted transfer as plant item not being replaced
Transfer to housing reserve	tba	2655	Transfer to Reserve			(75,000)	613,748	as per Council Resolution
Transfer to Saleyards Reserve	tba	5827	Transfer to Reserve			(200,000)	538,748	for sale of vacant lots
NEW PROJECTS/ITEMS								
Lake Ewlyamartup BBQ's x 2	tba	Z104	Capital Expense			(10,412)	338,748	representing additional saleyard fees
Top Oval Project	tba	0525	Capital Expense			(125,000)	338,748	
BMX Track upgrades	tba	PA02	Capital Expense			(70,000)	328,336	
Conroy Street Roundabout upgrades	tba	C097	Capital Expense			(10,000)	203,336	as per Council resolution
				0	2,875,662	(2,752,326)	123,336	new grant available



Department of Local Government,
Industry Regulation and Safety

Implementation Guide: Audit, Risk and Improvement Committees

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Purpose and context

This Implementation Guide provides a roadmap for local governments to establish and operate Audit, Risk and Improvement Committees (ARICs) in compliance with the amended legislation and associated regulations.

The introduction of ARICs marks a significant reform, replacing existing audit committees with a new framework designed to enhance risk management and drive continuous improvement across local government operations.

Legislative framework

- *Local Government Act 1995* (the Act).
- *Local Government Amendment Act 2024* (the 2024 Amendment Act).
- *Local Government (Audit) Regulations 1996* (the Audit Regulations).
- *Local Government (Administration) Regulations 1996* (the Administration Regulations).
- *Local Government Regulations Amendment Regulations (No. 4) 2025* (the ARIC Amendment Regulations).

Commencement requirements

ARICs must be established within 6 months of the commencement of section 87 of the 2024 Amendment Act, which introduces Part 7, Division 1A of the Act.

As the new provisions take effect on 1 January 2026, all local governments are required to have an ARIC in place by 30 June 2026.

Existing audit committees that already meet the legislative requirements will automatically transition to an ARIC under regulation 19 and 20 of the Audit Regulations (see regulation 15 of the ARIC Amendment Regulations).

Transitional arrangements

Overview

The transitional provisions are designed to ensure a smooth shift from existing audit committee structures and compliance audit processes to the new framework introduced by the ARIC Amendment Regulations. These arrangements apply from amendment day (1 January 2026).

Establishment of deemed ARICs

If a local government's existing audit committee already meets the new membership requirements (as set out in section 7.1A(2)(a) and (b) of the Act, amended by the 2024 Amendment Act), and the following apply:

- No members were appointed under section 5.10(1)(b) of the Act – that is, no appointments were made by virtue of the entitlement provisions for the Mayor or President (section 5.10(4)).
- The presiding member, the deputy of the presiding member, and any deputy presiding member (if one is appointed) are not council members of any local government.

Then, on 1 January 2026, the existing audit committee is deemed to become the ARIC without further action.

Any delegations to the former audit committee automatically continue as delegations to the deemed ARIC.

Local governments still retain the option to form a new ARIC within 6 months of 1 January 2026 if they choose to replace the deemed ARIC.

Practical implications

Local governments should review their existing audit committee structure and membership. If the current audit committee membership satisfies the criteria outlined above, no immediate changes are required.

While current delegations will continue to apply, local governments are encouraged to review whether these delegations remain appropriate and ensure that relevant policies or terms of reference for ARICs are updated.

Each local government may choose to retain its deemed ARIC or establish a new one. However, any audit committee that does not meet the required criteria will cease to exist after 1 January 2026 and must be formally constituted as an ARIC by 30 June 2026.

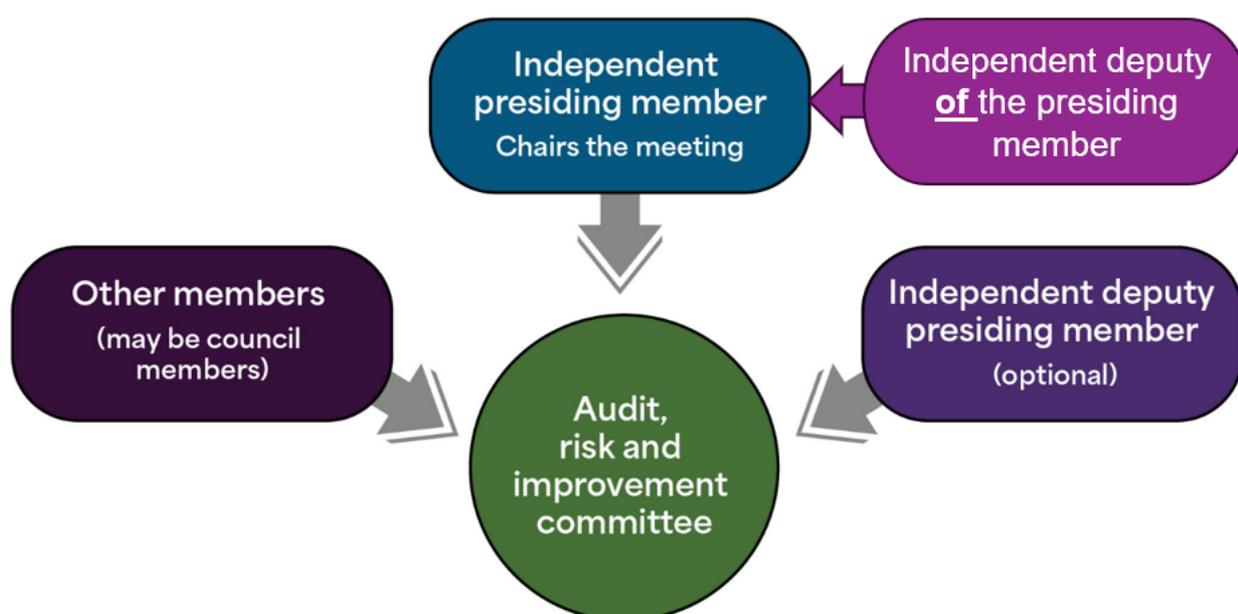
ARIC functions

The functions of ARICs are to:

- receive and review reports related to local government compliance audits required under the Act and regulations;
- make recommendations to council on actions to be taken in relation to those reports;
- receive and review reports on the effectiveness of the local government's systems and procedures in relation to financial management, legislative compliance and risk management;
- make recommendations to council on improvements to those systems and procedures;
- receive and review reports on any actions the local government is required to take under the Act, or has decided to take in relation to a compliance audit report or report into the effectiveness of the local government's systems and procedures; and
- perform any function conferred on the ARIC under the Regulations or another written law.

Membership of ARICs

Under section 7.1A of the Act, each ARIC must have a minimum of three members. These include an independent presiding member, an independent deputy of the presiding member, and at least one other member as per the diagram below:



Council members are permitted to sit on an ARIC for their own local government or for another local government. However, they cannot hold the positions of presiding member, deputy of the presiding member, or deputy presiding member. This ensures that leadership roles within the ARIC remain independent.

Employees of a local government are not allowed to serve on that same local government's ARIC. Employees may, however, be appointed as a member of an ARIC for a different local government, provided they meet all other eligibility requirements.

When appointing deputies, it is important to note that the same individual cannot serve as both the independent deputy presiding member and the deputy of the presiding member.

Local governments that would like assistance in identifying an independent person to serve as presiding member or deputy of the presiding member may contact LGIRS at goodgovernance@lgirs.wa.gov.au.

Shared ARICs

Local governments have the option to establish a shared audit, risk and improvement committee (shared ARIC) under section 7.1CB(6) and (7) of the Act.

It may be beneficial for a local government to establish a shared ARIC in circumstances where:

- a local government is in a regional or remote area and may face challenges with attracting suitably qualified and experienced independent members;
- a local government is in close geographical proximity to another local government;

- a local government faces similar issues in their district with another local government;
- a shared ARIC provides increased access to independent members by enabling meetings to be scheduled on the same day;
- a local government may have more success with recruitment of independent members by pooling resources with another local government.

The requirements for shared ARICs are detailed in regulations 4 and 5 of the Audit Regulations, as amended by regulation 8 of the ARIC Amendment Regulations.

When forming a shared ARIC, participating local governments must enter into a formal agreement. This agreement should clearly set out how decisions will be made and include procedures for the removal of members. It must also address how powers and duties under relevant provisions of the legislation will be exercised collectively.

Employees of any participating local government are not permitted to serve as members of the shared ARIC. Furthermore, the presiding member, deputy for the presiding member, and deputy presiding members are to be independent and therefore cannot be council members of any participating local government. These appointments require an absolute majority decision from each local government involved.

Local governments may also share an independent member with another local government without establishing a shared committee.

All members of the shared ARIC are bound by a Code of Conduct. For council members, their own local government's adopted Code of Conduct applies. For non-council members, the shared ARIC agreement must specify which Code of Conduct will apply (adopted under section 5.104 by one of the participating local governments).

Electronic attendance

Under regulation 14C of the Administration Regulations, electronic attendance at ARIC meetings is permitted but capped at no more than 50 per cent of meetings within any 12-month period.

Payment for independent members

Independent members are entitled to sitting fees as determined by the Salaries and Allowances Tribunal and in accordance with section 5.100 of the Act. The current maximum is set at \$1,215 per meeting.¹

In addition to sitting fees, independent members may claim reimbursement for actual travel expenses incurred in attending ARIC meetings.

Compliance audit workflow

The below outlines the process for conducting, reviewing and submitting annual compliance audits in accordance with the Audit Regulations.

1. Annual audit

¹ Local Government Chief Executive Officers and Elected Council Members Determination No. 1 of 2025, page 19, https://www.wa.gov.au/system/files/2025-12/local_govt_variation_no.01_of_2025.pdf

The CEO ensures a compliance audit of the local government's statutory compliance for the period 1 January to 31 December each year.

2. Prepare and submit return

The CEO prepares a compliance audit return in the Inspector-approved form and provides it to the ARIC.

3. ARIC review and report

The ARIC reviews the compliance audit return and reports the results and any recommendations to Council.

4. Council consideration and adoption

Council considers the return and ARIC's review (including any recommendations), determines any required actions, and adopts the return (with or without amendments).

5. Submission to Inspector

After adoption, the local government must submit to the Inspector by 31 March following the audit year (or 30 September 2026 for 2025 returns):

- the compliance audit return (signed by the Mayor/President and CEO);
- ARIC recommendations;
- relevant council meeting minutes;
- and any explanatory or qualifying information.

Refer to regulations 14 and 15 of the Audit Regulations (see regulation 14 of the ARIC Amendment Regulations).

CEO review and Council obligations

Under regulation 17 of the Audit Regulations the CEO must review financial management, legislative compliance and risk systems at least once every four years and report results to the ARIC.

Under the Audit Regulations, the CEO is responsible for ensuring that the local government's governance systems remain effective and appropriate. Specifically, the CEO must periodically review the systems and procedures that support:

- financial management;
- legislative compliance; and
- risk management.

These reviews can be conducted at any time, but each area must be examined at least once in every four financial years. After completing a review, the CEO is required to report the results to the ARIC.

The ARIC plays a critical role in oversight and considers the CEO's review findings alongside other audit and compliance reports and provides recommendations to Council on any improvements or corrective actions that may be necessary (see regulation 16 of the Audit Regulations).

Council, in turn, must examine ARIC's reports and determine what actions are required to address identified issues.

COUNCIL POLICY

Corporate Credit Purchasing- Cards

Policy No:	2.8
Policy Subject:	<u>Corporate Credit Purchasing- Cards</u>
Policy Statement:	The Shire of Katanning is committed to efficient procurement processes and <u>corporate credit purchasing</u> cards play an important role in delivering this efficiency.
Objectives	<p>The objective of this policy is to:</p> <ul style="list-style-type: none">• provide a clear framework to reduce the risk of fraud and <u>corporate credit purchasing</u> card misuse• provide staff issued with a <u>Corporate Credit Purchasing</u> Card, clear guidelines. <p>The application of this policy is to be read in conjunction with the Shire of Katanning's Code of Conduct and Council Policy 2.5 - Purchasing Policy.</p>
Ethics & Integrity:	<p>Code of Conduct</p> <p>During the procurement process, all officers and employees must have regard for the Code of Conduct and shall observe the highest standards of ethics and integrity. All officers and employees must act in an honest and professional manner at all times.</p>
Purchasing Principles:	<p>The following principles must be observed to ensure the fair and equitable treatment of all parties:</p> <ul style="list-style-type: none">• the cardholder is fully accountable for their purchasing decisions and for achieving value for money for each purchase;• each purchase shall comply with relevant legislation, regulations, Council policies and the Code of Conduct;• purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently;• all processes, evaluations and decisions shall be transparent, free from bias and fully documented;• any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and

- any information provided by a supplier shall be treated as commercial-in-confidence and will not be released unless authorised by the supplier or relevant legislation.

Usage ~~Corporate Credit~~Purchasing Cards shall be used only for the purchase of goods and services related to Council business activities.

Business use expenditure will be permitted for travel, food and drink expenses incurred by officers for legitimate business purposes with the following limitations.

- Accommodation expenses.
- Travel expenses including standard class airfares, rail, taxi and uber.
- Incidental meals and refreshments consumed with meals.

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~~Credit Card~~Purchasing cards will not have a cash advance facility.

Record Keeping Attachment 1b: ~~Credit Card~~Purchasing card Purchase Declaration is to be completed for every purchase and a copy of the tax invoice / receipt is to be attached to the form.

If no supporting documentation is available, the card holder will complete a *Missing Receipt/Invoice Declaration* form (Attachment 1c) and submit the form to the CEO for approval.

The CEO may approve or disapprove the expenditure at their discretion. If an expenditure is disapproved, the ~~credit card~~purchasing card holder must repay the disapproved amount.

Eligibility and application procedures for new ~~Corporate Credit~~Purchasing Cards:

Issue of a ~~corporate credit~~Purchasing card can only be approved by the Chief Executive Officer, or if the card is for the Chief Executive Officer, by the Shire President.

~~Corporate credit~~Purchasing cards will only be issued when it is established that the anticipated usage of the card is warranted. The ~~credit card~~purchasing card can be revoked by the Chief Executive Officer if usage does not warrant the card being issued.

A credit limit of \$10,000 is to be applied to the Chief Executive Officer's ~~corporate credit~~Purchasing card.

A credit limit of up to \$5,000 applies to ~~corporate credit~~Purchasing cards approved for other employees.

The cardholder shall acknowledge and accept the conditions of use by signing the ~~Corporate Credit~~Purchasing Cardholder Agreement (Attachment 1a).

Details for each cardholder shall be kept in the ~~Corporate Credit~~Purchasing Card Register.

~~Corporate Credit~~Purchasing Card reconciliation procedures:

Transactions are to be recorded on the ~~Credit Card~~Purchasing card Receipt form and presented to the Finance Officer - Creditors within 7 days of the transaction.

Transactions will be supported by a Tax Invoice stating the type of goods/services purchased, the amount of goods/services purchased and the price paid for the goods/services. The receipt shall meet the requirements of the Goods and Services Tax Act 1999 to enable an input tax credit to be claimed where available/appropriate.

Transactions shall be accompanied by a succinct explanation of why the expense was incurred.

Transactions shall be accompanied by an account/job number for costing purposes.

Should a lack of detail be a regular occurrence for a particular cardholder, the cardholder may be refused access to a [credit card purchasing card](#) in the future. Use of a declaration is for exceptional cases rather than the norm.

Should approval of expenses be denied by the Chief Executive Officer, recovery of the expense shall be met by the cardholder.

Review of ~~Corporate Credit~~ Purchasing Card use:

The Finance Officer - Creditors shall review the monthly expenditure undertaken by each staff member.

All receipts and documentation will be reviewed and any expenses that do not appear to represent fair and reasonable business expenses shall be referred to the Chief Executive Officer by the Finance Officer - Creditors for a decision.

Each month, the CEO shall review the [credit card purchasing card](#) statements and will, if acceptable, authorise and sign the statements. The Shire President shall review the monthly expenditure of the Chief Executive Officer and will be required to authorise and sign the statement.

External scrutiny of the [credit card purchasing card](#) expenditure will also be undertaken as part of the external audit process of Council's finances.

A list of payments made by [credit card purchasing card](#), by officer, is to be reported to Council monthly in accordance with Regulation 13 (1) of the Local Government (Financial Management) Regulations 1996.

In the event of a suspected fraudulent [credit card purchasing card](#) transaction, the card owner shall report to the transaction(s) to the issuing bank immediately.

Procedures for lost, stolen and damaged cards:

The loss or theft of a [credit card purchasing card](#) must be immediately reported by the cardholder to the card provider regardless of the time or day discovered. The cardholder must also formally advise the Executive Manager Corporate Services of the loss or theft on the next working day.

Advice of a damaged card is to be provided to the Executive Manager Corporate Services who will organise a replacement card.

Destruction or Cancellation of ~~Corporate Credit~~Purchasing Cards:

In the event an employee ceases employment with the Shire of Katanning or if their circumstance changes such that a ~~corporate credit~~Purchasing card can no longer be justified, the card is to be:

- surrendered to the Executive Manager Corporate Services, as soon as practicable.
- the Executive Manager Corporate Services is to destroy the card and update the ~~credit card~~credit purchasing card register by recording the date the card was destroyed and by whom.

ROLES AND RESPONSIBILITIES

~~Corporate Credit~~Purchasing Cardholders responsibilities:

- Ensure ~~corporate credit~~Purchasing cards are maintained in a secure manner and guarded against improper use. ~~Credit card~~credit purchasing card details are not to be released to anyone. ~~Credit card~~credit purchasing card purchases are to be made by the Cardholder only.
- ~~Corporate credit~~Purchasing cards are to be used only for Shire of Katanning official activities, there is no approval given for any private use.
- All documentation regarding a ~~corporate credit~~Purchasing card transaction is to be retained by the cardholder and produced as part of the reconciliation procedure.
- Credit limits are not to be exceeded.
- The use of the ~~credit purchasing~~ card shall not be tied to any type of reward system that provides cardholders with any personal benefit or reward.
- Purchases on the ~~corporate credit~~Purchasing card are to be made in accordance with Policy 2.5 - Purchasing Policy.
- Monthly reconciliations of the ~~credit purchasing~~ card purchases are to be completed within seven (7) days of the date of the ~~corporate credit~~Purchasing card statement with all reconciliation dockets attached to equal the balance of credit used.
- ~~Corporate credit~~Purchasing cards are to be returned to the Executive Manager Corporate Services on or before the employee's termination date with a full acquittal of expenses.
- ~~Corporate credit~~Purchasing cards are to be handed to the Executive Manager Corporate Services for the duration of extended leave, considered to be of two weeks or more and must be kept in the Shire safe.
- All cardholder responsibilities as outlined by the card provider.

Related Documents

Internal

- Records Management Policy 1.3
- Regional Price Preference Policy 2.7
- Purchasing Policy 2.5

Resolution No:

Ordinary Council OC108/16

Resolution Date: 27 September 2016

Amended: 27 July 2021 OC85/21
22 December 2022 OC159/22
23 October 2024 OC128/24
24 March 2026 OC

Source: Finance Manager / Accountant

**Review
Responsibility:** Executive Manager Corporate & Community

Attachment 1a



Corporate Credit Purchasing Cardholder Agreement

I _____ (name) acknowledge and accept the conditions listed below which govern the use of the Shire of Katanning ~~Corporate Credit Purchasing~~ Card:

Conditions of Use

- Ensure ~~corporate credit Purchasing~~ cards are maintained in a secure manner and guarded against improper use.
- ~~Corporate credit Purchasing~~ cards are to be used only for official Council activities, there is no approval given for any private use.
- All documentation regarding a ~~corporate credit Purchasing~~ card transaction is to be retained and produced as part of the reconciliation procedure.
- Credit limits are not to be exceeded.
- ~~Credit Card Purchasing cards~~ are not to be shared with other officers.
- ~~Credit card Purchasing card~~ use shall not be tied to any reward system providing cardholders with a personal benefit or reward.
- Observe all cardholder responsibilities as outlined by the card provider.
- Purchases on the ~~corporate credit Purchasing~~ card are to be made in accordance with Policy 2.5 - Purchasing Policy.
- Transactions will be supported by a GST invoice stating the type of goods purchased, amount of goods purchased and the price paid for the goods. The receipt shall meet the requirements of the *Goods and Services Tax Act 1999* to enable an input tax credit to be claimed where available/appropriate.
- Transactions shall be accompanied by a succinct explanation of why the expense was incurred.
- Transactions shall be accompanied by a job number for costing purposes.
- If no supporting documentation is available, the cardholder will provide the declaration detailing the nature of the expense and must state on that declaration 'all expenditure is of a business nature'
- Approval of this expense is referred to the Chief Executive Officer for a decision. Failure to provide documented records may result in the card being forfeited.
- Should approval of expenses be denied by the Chief Executive Officer, reimbursement of the expense shall be met by the cardholder.
- Lost or stolen cards shall be reported immediately to the card provider and a written account of the circumstances shall be provided to the Executive Manager Corporate Services on the next working day.
- Any suspected fraudulent transactions appearing on ~~credit card purchasing card~~ accounts are to be reported to the card provider immediately.
- ~~Corporate Credit Purchasing~~ Cards are to be returned to the Executive Manager Corporate Services on or before the employee's termination date with a full acquittal of expenses.
- ~~Corporate Credit Purchasing~~ Cards are to be returned to the Executive Manager Corporate Services before an employee begins an extended period of leave, being of 2 weeks or more.

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

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

Signature of Card Holder: _____ Date: _____

Signature of CEO: _____

Attachment 1b



CREDIT CARD PURCHASING CARD PURCHASE DECLARATION

Name of the person who made the purchase: _____

Company / Business purchased from			
Details of purchase:			
Total Purchase Amount:			
Date of Purchase:			
Signature of requesting officer:		Date	
Name of the credit card <u>credit card purchasing card</u> holder:			
Signature of the credit card <u>credit card purchasing card</u> holder:		Date	

CODE TO THE FOLLOWING ACCOUNT

GL Code/Job	Cost Centre (if applicable)	Element Type (if applicable)	Department

INVOICE/RECEIPT ATTACHED:

Attachment 1c



**Shire of Katanning
Missing Receipt/Invoice Declaration**

Name (please print): _____

I certify that I made the purchase shown below and all expenditure was of a business nature but do not have a receipt for the following reason: _____

Supplier Name		
Address/Location		
Date of Purchase		
Detailed Description of Purchase	GL Code/Job No/Plant No	Item Amount
Total Purchase Amount		

This document is in lieu of an invoice or receipt for this transaction. I certify that all items listed above were purchased and received for Shire of Katanning business. I understand that a Missing Receipt/Invoice Declaration should be required only on rare occasions and may not be used on a routine basis.

Employee Signature: _____ Date: _____

COUNCIL POLICY

Councillor Training / Professional Development

Policy No:	4.4
Policy Subject:	Councillor Training / Professional Development
Objectives:	To maximise training and professional development opportunities for elected members.
Policy Subject:	Members Attendance at Conferences, Seminars, Training and Induction Courses
Policy Statement:	Council supports, and wherever possible will take advantage of, appropriate training and professional development opportunities for elected members.

Council supports the Western Australian Local Government Association (WALGA) learning modules aimed at raising the collective awareness of Local Government in the community through good governance practices.

Section 5.126 of the Local Government Act 1995 and Regulation 35 of the Local Government (Administration) Regulations 1996 requires all council members to undertake training within the first 12 months of being elected. The Council Members Essentials course has been developed to provide Council Members with the skills and knowledge to perform their roles as leaders in their district.

Guidelines:

Conferences and Seminars

- a) Priority to be given to any conference or seminar that is specifically relevant to Councillors. Attendance at such conference or seminar is subject to approval by Council, Shire President or Chief Executive Officer. ~~The Shire President or Chief Executive Officer can only approve a Councillor's attendance at seminars/conferences if there is a specific budget provision and all Councillors have been offered the opportunity to attend.~~
- b) Conferences, seminars or courses held by organisations of which Council is a member, or has an interest in, would usually be attended by Council's appointed representatives to those organisations.
- c) When determining costs of a conference or seminar, all costs associated with attendance at the conference or seminar, will be paid by Council in accordance with Policy 4.2 Reimbursement of Elected Member Expenses.
- d) Conferences or seminars in other States would be dealt with in the same way as any other conference within the State, except that whenever attendance at the conference entails travelling outside the State, the proposal is to be referred for the approval of Ordinary Council.
- e) Reports of conference or seminar attendance to be provided in writing to Council by inclusion in the Information Bulletin.
- f) The type of conferences or seminars that Councillors attend would generally be related to a particular function or activity in which Council is involved, rather than individual or personal development type conference/seminars.

Training

All Council Members will have to complete the Council Member Essentials course unless, in the previous five years, they have completed and passed the Council Member Essentials course, the Diploma of Local Government 52756WA (Elected Member) or the course titled LGASS00002 Elected Member Skill Set. Council will pay the course fees for mandatory training.

The Council Member Essentials course comprises of the following five units:

- Understanding Local Government (1/2 day) eLearning
- Serving on Council (1/2 day) eLearning
- Meeting Procedures (2 days)
- Conflicts of interest (1 day)
- Understanding financial reports and budgets (1 day)

Should a Councillor fail to fulfill the requirements of mandatory training, Councillors may be required to pay the costs associated with reenrolment.

General

A report will be included in each year's Annual Report to list the attendance of elected members at conferences, seminars and training during the year and the total number of modules completed by each elected member.

Resolution No:	Committee	A8/97
	Ordinary Council	FC44/97
Resolution Date:	25 July 1996	
Amended:	28 November 2002	OC86/03
	28 April 2004	OC163/04
	23 August 2006	OC21/07
	22 October 2014	OC106/14
	24 July 2018	OC92/18
	24 March 2020	OC30/20
	23 November 2021	OC151/21
	22 December 2022	OC159/22
	<u>24 March 2026</u>	<u>OC</u>

Source: Council and Elected Members

Review

Responsibility: Chief Executive Officer

COUNCIL POLICY

Community Consultation

Policy No: 4.7

Policy Subject: Community Consultation

Objective: ~~A community consultation~~This policy seeks to build a two-way communication process between the Shire and our community. It also ensures that effective public participation is offered to appropriate stakeholders on Shire of Katanning projects and programs. Community consultation will enable the Shire to establish a strong relationship with our community.

This policy outlines a number of methods Council will use to gain community input into our service delivery decision making process.

Policy Statement: The Katanning Shire Council ~~believes~~~~considers~~ that community consultation is of fundamental importance in ensuring that we involve our community early in the assessment and implementation of delivery options for specific services and facilities provided by the Shire.

Community consultation is also a requirement of formulating the ~~e~~Community ~~s~~Strategic ~~p~~Plan as per section 5.56 of the Local Government Act.

The Council will work with our community to deliver services and facilities that are needed, affordable and accessible.

Guidelines:

- 1) Consultation and participation shall be an integral part of all Shire of Katanning programs and projects and include, at the earliest time, input from Councillors who are considered important stakeholders and a valuable conduit between our Community and Council. Community participation shall be specifically planned within the development and implementation schedule of the given program or project.
- 2) Emphasis will be on advising stakeholders of projects that are to be undertaken, as well as inviting participation and/or comment, when appropriate. CEO will use discretion on when public participation and/or comment is sought, unless directed by Council.

Key Principles of Consultation

- All relevant stakeholders must be identified
- Non-resident landowners should be included where appropriate
- ~~Staff will~~ [The CEO](#) decide on the best method of consultation e.g. participation, comment or advice
- Consultation process will allow stakeholders adequate time to respond to issues
- Consultation process will occur as early as possible
- Where a decision is made by Council that is contrary to formally and directly expressed views of the community, the minutes should contain the reasons for the contradictory decision

Types of Communication

The Shire of Katanning adopts three types/levels of community consultation, being:

- 1) Participation
- 2) Comment
- 3) Advice

1) Participation:

May be appropriate for large projects affecting a wide range of people from the community, e.g. construction of new facilities, major traffic treatments, major building projects, Town Planning Scheme amendments.

Participation is relevant before Council has made any decision and Council seeks community input before considering the matter.

Participation can take the form of;

- Surveys & Questionnaires – sent to sample population to gain feedback on specific issues
- Community Exhibition – provision of information displays to inform residents of a specific event/project
- Advisory Committee/Working Group – a group of representative stakeholders assembled to provide public input
- Public Meeting – formal meeting with scheduled agenda

2) Comment:

May be appropriate for medium scale projects such as upgrading of facilities, new facilities in parks, new local laws, planning for the future, road closures.

Comment is relevant when Council has a preferred position or draft document and seeks community input before finalising their position.

Comment can take the form of;

- Submissions invited through public notice or direct contact with stakeholders
- Surveys/Questionnaires sent to sample population to gain feedback on specific issues
- Interviews with affected stakeholders

3) Advising Stakeholders and the Community generally:

May be appropriate for issues relating to compliance ~~issues~~ for planning and building ~~servicematters~~, administrative issues such as local laws, property, electoral enrolments, nomination of candidates for Council, footpath construction, Council decisions on major projects.

Advice is relevant when Council has made a decision and wishes to communicate that decision to affected stakeholders and the community.

Advising stakeholders and the community generally can take the form of;

- Media – Shire President and/or CEO informing public through radio, television and newspaper interviews
- Local newspaper – public notices/media releases in Great Southern Herald
- Council publications – Annual Report, Budget, Strategic Community Plan, Corporate Business Plan.
- Newsletter/Direct Mail
- [Social Media including Shire of Katanning Website](#)

Staff will decide the most appropriate method of participation and submit to the Chief Executive Officer for approval. Sufficient time should be allocated to allow stakeholders adequate time to respond to the issues.

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Public Consultation Framework

Each financial year Council is required to hold an Annual Electors meeting within 56 days of accepting the Annual Report. Council prepares a Plan for the Future and is also required to prepare a Community Strategic Plan which needs to be formally reviewed every four years. This public consultation framework meets our statutory obligations and also provides the opportunity for Council to obtain community input into the Shire's strategic direction.

Accessing Council Information

Copies of draft documents, where comments have been invited will be displayed at Council Administration, Library and also on Council's web site. ~~Due to technology difficulties it may not be possible to put diagrams or maps on the website. Documents that are less than 20 pages will be provided to customers free of charge. Where a draft document exceeds 20 pages in length, Council will make available four copies of the document that may be borrowed by a community member for up to five days.~~

Copies of Agendas and Council Minutes can be obtained free of charge and will be displayed on Council's website.

Statutory Requirements

In a number of areas the Council is required to comply with specific legislative requirements such as minimum periods, publication in Government Gazette and public notice. Consultation processes identified in this policy should be seen as complementing any prescribed statutory requirements.

Other consultation commitments

For some projects or strategies being developed by Council, a separate communication plan will be prepared that will encourage community and other stakeholder engagement.

Council will acknowledge all submissions received under this community consultation policy prior to consideration and subsequently submitters will be advised of Council's decision.

Resolution No:	Ordinary Council	OC31/04
Resolution Date:	27 August 2003	
Amended:	23 August 2006	OC21/07
	23 September 2009	OC43/10
	26 October 2011	OC29/12
	28 November 2012	OC278/12
	22 October 2014	OC106/14
	24 July 2018	OC92/18
	23 November 2021	OC151/21
	<u>24 March 2026</u>	<u>OC</u>

Source: Council and Elected Members

Review

Responsibility: Manager Community Development

COUNCIL POLICY

Attendance at Events for Elected Members, Chief Executive Officer and Employees

Policy No: 4.8

Policy Subject: Attendance at Events for Elected Members, Chief Executive Officer and Employees

Objective: The Shire of Katanning is required under the *Local Government Act 1995* to approve and report on attendance at events for Elected Members and the Chief Executive Officer. The purpose of this policy is to outline the process associated with attendance at an event.

This policy addresses attendance at any events, including concerts, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the local government. The purpose of the policy is to provide transparency about the attendance at events of Council members, the Chief Executive Officer (CEO) and other employees.

Attendance at an event in accordance with this policy will exclude the gift holder from the requirement to disclose a potential conflict of interest if the ticket is above \$300 (inclusive of GST) and the donor has a matter before Council. Any gift received that is \$300 or less (either one gift or cumulative over 12 months from the same donor) also does not need to be disclosed as an interest.

NB:

- If an Elected Member receives a ticket in their name, in their role as an Elected Member, of \$300 or greater value, they are still required to comply with normal gift disclosure requirements. [Refer Sections 5.87A and 5.87B of the Local Government Act 1995.](#)
- Whilst the law permits gifts greater than \$300 to be accepted by the Chief Executive Officer (but not other employees), in their role with the Shire, the Chief Executive Officer and all other employees, by operation of this Policy, are prohibited from accepting any gift greater than \$300, unless from the Shire as the organiser of the event, or as a gift pursuant to Section 5.50 of the Local Government Act 1995 (gratuity on termination).
- If the Chief Executive Officer or an employee receives a ticket in their name, in their role as an employee, of between \$50 and \$300, they are required to comply with normal gift disclosure requirements and the Code of Conduct re notifiable and prohibited gifts.

Commented [DB1]: Taryn, can call them elected members sometimes, council members other. Can we change to elected member for consistency?

- An event does not include training, which is dealt with separately via Council Policies 4.4 Councillor Training / Professional Development and 4.5 Attendance at Local Government Convention.
- Nothing in this Policy shall be construed as diminishing the role of the Chief Executive Officer in approving attendance at activities or events by other employees that in the opinion of the CEO, are appropriate, relevant and beneficial to the Shire of Katanning and its employees.

Definitions

District: is defined as the Great Southern Region of Western Australia.

Elected Members: includes the Shire President and all Councillors.

In accordance with Section 5.90A of the *Local Government Act 1995* an event is defined as a:

- Concert
- Conference
- Function
- Sporting event
- Occasions prescribed by the Local Government (Administration) Regulations 1996.

Acronyms

- CEO - Chief Executive Officer
- GST - Goods & Services Tax
- LGIS - Local Government Insurance Services
- WALGA - Western Australian Local Government Association

Scope:

This policy applies to Elected Members, the Chief Executive Officer and all employees of the Shire of Katanning (the Shire) in their capacity as an Elected Member or employee of the Shire.

Elected Members, the Chief Executive Officer, Executive Managers and employees occasionally receive tickets or invitations to attend events to represent the Shire to fulfil their leadership roles in the community. The event may be a paid event, or a ticket/invitation may be gifted in kind, or indeed it may be to a free/open invitation event for the community in general.

Pre-Approved Events

~~In order to~~^{To} meet the policy requirements, tickets and invitations to events must be received by the Shire (as opposed to in the name of a specific person in their role with the Shire).

Note: Individual tickets and associated hospitality with a dollar value above \$500 (inclusive of GST and if relevant, travel) provided to the Shire are to be referred to Council for determination.

The [Shire Council](#) approves attendance at the following events by Elected Members, the Chief Executive Officer and employees of the Shire:

- (a) Advocacy, lobbying or Members of Parliament or Ministerial briefings (Elected Members, the Chief Executive Officer and Executive Management only);
- (b) Meetings of clubs or organisations within the Shire of Katanning;
- (c) Any free event held within the Shire of Katanning;
- (d) Australian or West Australian Local Government events;
- (e) Events hosted by Clubs or Not for Profit Organisations within the Shire of Katanning to which the Shire President, Elected Member, Chief Executive Officer or employee has been officially invited;
- (f) Shire hosted ceremonies and functions;
- (g) Shire hosted events with employees;
- (h) Shire run tournaments or events;
- (i) Shire sponsored functions or events;
- (j) Community art exhibitions within the Shire of Katanning or District;
- (k) Cultural events/festivals within the Shire of Katanning or District;
- (l) Events run by a Local, State or Federal Government;
- (m) Events run by schools and universities within the Shire of Katanning;
- (n) Major professional bodies associated with local government at a local, state and federal level;
- (o) Opening or launch of an event or facility within the Shire of Katanning or District;
- (p) Recognition of Service events within the Shire of Katanning or District;
- (q) RSL events within the Shire of Katanning or District;
- (r) Events run by WALGA, LGIS or a recognised and incorporated WA based local government professional association;
- (s) Katanning Art Gallery events; and
- (t) Where Shire President, Elected Member or Chief Executive Officer representation has been formally requested.

All Elected Members, the Chief Executive Officer and employees with the approval of the CEO or their respective Executive Manager, are entitled to attend a pre-approved event.

If there is a fee associated with a pre-approved event, the fee, including the attendance of a partner, may be paid for by the Shire out of the Shire's budget by way of reimbursement, unless the event is a conference which is dealt with under clause 4 of this policy.

If there are more Elected Members than tickets provided, then the Shire President shall allocate the tickets.

Approval Process

Where an invitation is received to an event that is not pre-approved, it may be submitted for approval prior to the event for approval as follows:

- Events for the Shire President may be approved by the Deputy Shire President;
- Events for Councillors may be approved by the Shire President;
- Events for the Chief Executive Officer may be approved by the Shire President; and
- Events for employees may be approved by the Chief Executive Officer or their respective Executive Manager.

Considerations for approval of the event include:

- Any justification provided by the applicant when the event is submitted for approval.
- The benefit to the Shire of the person attending.
- Alignment to the Shire's Strategic Objectives.
- The number of Shire representatives already approved to attend.

Where an Elected Member has an event approved through this process and there is a fee associated with the event, then the cost of the event, including for attendance of a partner, is to be paid out of the Refreshments and Receptions budgets.

Where the Chief Executive Officer or employee has an event approved through this process and there is a fee associated with the event, then the cost of the event is to be paid for out of the Shire's relevant budget line.

Non-Approved Events

Any event that is not pre-approved, is not submitted through an approval process, or is received personally is considered a non-approved event.

- If the event is a free event to the [public](#), then no action is required.
- If the event is ticketed and the Elected Member, Chief Executive Officer or employee pays the full ticketed price and does not seek reimbursement, then no action is required.
- If the event is ticketed and the Elected Member, Chief Executive Officer or employee pays a discounted rate, or is provided with a free ticket(s), with a discount value, then the recipient must disclose receipt of the tickets (and any other associated hospitality) within 10 days to the Chief Executive Officer (or President if the CEO) if the discount or free value is greater than \$50 for employees, other than the Chief Executive Officer, and greater than \$300 for Elected Members and the CEO.

Conference Registration, Bookings, Payment and Expenses

Shall be dealt with by Council Policies:

- 4.2 Reimbursement of Elected Member Expenses
- 4.4 Councillor Training & Professional Development
- 4.5 Attendance at Local Government Conference

Dispute Resolution

All disputes regarding the approval of attendance at events are to be resolved by the Shire President in relation to Elected Members and the CEO in relation to other employees.

Procedures:

Organisations that desire attendance at an event by a particular person(s), such as the President, Deputy President, Elected Member, Chief Executive Officer or particular officer of the Shire, should clearly indicate that on the offer, together what is expected of that individual, should they be available, and whether the invite / offer or ticket is transferable to another Shire representative.

Free or discounted Invitations / Offers or Tickets that are provided to the Shire without denotation as to who they are for, are provided to the Chief Executive Officer and attendance determined by the Chief Executive Officer in liaison with the Shire President, based on relative benefit to the organisation in attending the event, the overall cost in attending the event, inclusive of travel or accommodation, availability of representatives, and the expected role of the relevant Elected Member or employee.

Forms and Templates

The Shire of Katanning Declaration of Gifts/Contributions to Travel Form is required to be completed and lodged within 10 days if the gift is provided in their name due to or as part of their role with the Shire of Katanning as follows;

- If the gift is provided to the Elected Member and the discount or free value is over \$300, inclusive of GST, with the Chief Executive Officer;
- If the gift is provided to the Chief Executive Officer and the discount or free value is over \$300, inclusive of GST with the Shire President; and
- If the gift is provided to an employee, other than the Chief Executive Officer, and the discount or free value is over \$50, inclusive of GST, with the Chief Executive Officer.

Resolution No: Ordinary Council OC29/20

Resolution Date: 24 March 2020

Amended: 23 November 2021 OC151/21

24 March 2026 OC

Source: Council and Elected Members

Review

Responsibility: Executive Manager Corporate & Community



Shire of
Katanning
Heart of the Great Southern

Code of Conduct Behaviour Complaints Management Policy 4.9

Policy 4.9



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Policy Objective

To establish, in accordance with Clause 15(2) of the *Local Government (Model Code of Conduct) Regulations 2021* and Shire of Katanning Code of Conduct for Council Members, the procedure for dealing with complaints about alleged breaches of the behaviour requirements included in Division 3 of the Shire of Katanning Code of Conduct for Council Members, Committee Members and Candidates.

To give effect to the Shire of Katanning's commitment to an effective, transparent, fair and accessible complaints handling process that supports high standards of behaviour of Council Members, Committee Members and Candidates.

Policy Scope

This Policy applies to complaints made in accordance with Clause 11 of the Shire of Katanning Code of Conduct for Council Members, Committee Members and Candidates.

This Policy applies to Council Members, Committee Members, Candidates and any person who submits a complaint in accordance with this Policy.

Definitions

Act means the *Local Government Act 1995*.

Behaviour Complaints Committee means the Committee established by the Council in accordance with s.5.8 of the Act for the purpose of dealing with Complaints. The role of the Behaviour Complaints Committee is outlined in Part 2.3 of this Policy.

Behaviour Complaints Officer means a person authorised in writing [*by Council resolution or by the CEO exercising delegated authority*] under clause 11(3) of the Code of Conduct to receive complaints and withdrawals of complaints. The role of the Behaviour Complaints Officer is addressed in Part 2.1 of this Policy.

Breach means a breach of Division 3 of the Shire of Katanning Code of Conduct for Council Members, Committee Members and Candidates.

Candidate means a candidate for election as a Council Member, whose nomination has been accepted by the Returning Officer under s.4.49 of the Act, but does not include a Council Member who has nominated for re-election. A person is a Candidate from the date on which their nomination is accepted, until the Returning Officer declares the election result in accordance with s.4.77 of the Act.

Candidate Complaint means a Complaint alleging a Breach by a Candidate. Candidate Complaints are dealt with in Part 3.2 of this Policy.

Code of Conduct means the Shire of Katanning Code of Conduct for Council Members, Committee Members and Candidates.

Committee means a committee of Council, established in accordance with s.5.8 of the Act.

Committee Member means a Council Member, employee of the Shire of Katanning or other person who has been appointed by the Council to be a member of a Committee, in accordance with s.5.10(1) of the Act. A person is a Committee Member from the date on which they are appointed, until their appointment expires or is terminated by Council resolution.

Complaint means a complaint submitted under Clause 11 of the Code of Conduct.

Complainant means a person who has submitted a Complaint in accordance with this Policy.

Complaint Assessor means a person appointed by the Behaviour Complaints Officer in accordance with Part 2.2 and Part 3.8 of this Policy.

Complaint Documents means the Complaint Form and any supporting information, evidence, or attachments provided by the Complainant.

Complaint Form means the form approved under clause 11(2)(a) of the Code of Conduct *[by Council resolution or by the CEO exercising delegated authority]*.

Council means the Council of the Shire of Katanning.

Council or Committee Meeting means a formal meeting of the Council or a Committee that is called and convened in accordance with the Act. It does not include informal meetings, such as workshops or briefings.

Council Member means a person who is currently serving a term of office as an elected member of the Council in accordance with the Act.

Finding means a finding made in accordance with clause 12(1) of the Code of Conduct as to whether the alleged Breach has or has not occurred.

Plan means a Plan that may be prepared and implemented under clause 12(4)(b) of the Code of Conduct, to address the behaviour of the person to whom the complaint relates (the Respondent), if a Finding has been made that a Breach has occurred.

Response Documents means the response provided by the Respondent to the Complaint, and includes any supporting information or evidence that is supplied.

Policy Statement

2. Principles

1.1. Procedural fairness

The principles of procedural fairness, or natural justice, will apply when dealing with a Complaint under this Policy. In particular:

- the Respondent will be afforded a reasonable opportunity to be heard before any findings are made, or a plan implemented;
- the decision maker should be objective and impartial, with an absence of bias or the perception of bias; and
- any findings made will be based on proper and genuine consideration of the evidence.

1.2. Consistency

The application of this Policy should lead to consistency in process and outcomes. While each Complainant and Respondent will be dealt with according to their circumstances, and each Complaint considered and determined on its merits, similar circumstances will result in similar decisions.

1.3. Confidentiality

The Shire of Katanning will take all reasonable steps to maintain confidentiality when dealing with the Complaint, in order to protect both the Complainant and Respondent.

Council Members, Local Government employees and contractors who have a role in handling a specific complaint will be provided with sufficient information to fulfil their role. They must manage this information securely, and must not disclose or inappropriately use this information.

Complainants will be advised of the level of confidentiality they can expect, and that breaches of confidentiality on their part may prejudice the progress of their Complaint.

1.4. Accessibility

The Shire of Katanning will ensure that information on how to make a complaint, including this Policy, is available at the Shire of Katanning's Administration Building and on the Shire of Katanning's website. The Shire will make information available in alternative formats if requested.

Any person wishing to make a complaint may contact the Behaviour Complaints Officer if they require assistance in completing the complaint form or otherwise navigating the complaints process.

2. Roles

2.1. Behaviour Complaints Officer

The Behaviour Complaints Officer is authorised in accordance with clause 11(3) of the Code of Conduct to accept complaints and withdrawal of complaints.

The Behaviour Complaints Officer is not an advocate for the complainant or the respondent. The Behaviour Complaints Officer provides procedural information and assistance to both Complainant and Respondent.

The Behaviour Complaints Officer will liaise with and provide administrative support to a Complaint Assessor appointed under this Policy.

The Behaviour Complaints Officer will liaise with the Local Government to facilitate the calling and convening of Council or Behaviour Complaints Committee meetings if required.

In undertaking their functions, the Behaviour Complaints Officer will apply the Principles of this Policy.

2.2. Complaint Assessor

The Complaint Assessor is appointed by the Behaviour Complaints Officer in accordance with Part 3.8 of this Policy.

The Complaint Assessor is an impartial third party who will undertake the functions specified in this Policy. In undertaking their functions, the Complaint Assessor will apply the Principles of this Policy.

The Complaint Assessor will liaise with the Behaviour Complaints Officer to manage the administrative requirements of dealing with the Complaint in accordance with this Policy.

2.3. Behaviour Complaints Committee

The Behaviour Complaints Committee is a Committee of Council established in accordance with s.5.8 of the Act for the purpose of dealing with Complaints.

The Behaviour Complaints Committee is a Committee of Council Members only. The membership and purpose of the Behaviour Complaints Committee is outlined in Behaviour Complaints Committee Terms of Reference.

3. Procedure

3.1. Making a complaint

Any person may make a Complaint alleging that a Council Member, Committee Member or Candidate has behaved in a way that constitutes a breach of Division 3 of the Code of Conduct [*clause 11(1) of the Code of Conduct*].

A Complaint must be made within one (1) month after the alleged Breach *[clause 11(2)(c) of the Code of Conduct]*.

A Complaint must be made by completing the Behaviour Complaint Form in full and providing the completed forms to the Behaviour Complaints Officer.

A Complaint must be made in accordance with the Behaviour Complaint Form and specify which requirement(s) of the Code of Conduct is alleged to have been breached.

A Complaint is required to include the name and contact details of the Complainant therefore anonymous complaints cannot be accepted.

Where a Complaint Form omits required details, the Behaviour Complaints Officer will invite the Complainant to provide this information in order for the Complaint to be progressed.

Where a Complaint is made more than 1 month after the alleged breach, the Behaviour Complaints Officer will give the Complainant written notice that the Complaint cannot be made *[clause 11(2)(c) of the Code of Conduct]*.

3.2. Candidate Complaints

A Complaint in relation to a Candidate must be made in accordance with 3.1, above, but cannot be dealt with unless the Candidate is subsequently declared elected as a Council Member.

Within 7 days after receiving a Candidate Complaint, the Behaviour Complaints Officer will provide written notice:

- To the Complainant confirming receipt, and advising of the procedure for candidate complaints; and
- To the Respondent, including a summary of the complaint, and advising of the procedure for candidate complaints.

No action will be taken until the results of the election are declared by the Returning Officer. If the respondent is elected, then the complaint will be dealt with in accordance with this Policy. Timeframes that would otherwise commence on the receipt of a Complaint will be taken to commence on the election date.

If the Respondent is not elected, the Behaviour Complaints Officer will provide the Complainant with notice that the Respondent has not been elected and that the Complaint cannot be dealt with *[clause 15(1) of the Code of Conduct]*.

3.3. Withdrawing a Complaint

A Complainant may withdraw their Complaint at any time before a Finding has been made in relation to the Complaint *[clause 14 of the Code of Conduct]*.

A Complainant may withdraw a Complaint by advising the Behaviour Complaints Officer in writing that they wish to do so.

After receiving a written withdrawal of the Complaint, the Behaviour Complaints Officer will take all necessary steps to terminate the process commenced under this Policy.

3.4. Notice to Complainant

Within 7 days after receiving a Complaint, the Behaviour Complaints Officer will provide written notice to the Complainant that:

- confirms receipt of the Complaint;
- outlines the process that will be followed and possible outcomes;
- explains the application of confidentiality to the complaint;
- includes a copy of this Policy; and
- if necessary, seeks clarifications or additional information.

If the Complaint Form indicates that the Complainant agrees to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will advise the Complainant of the process in accordance with Part 3.6 of this Policy.

3.5. Notice to Respondent

Within 14 days after receiving a Complaint, the Behaviour Complaints Officer will provide written notice to the Respondent that:

- advises that a Complaint has been made in accordance with the Code of Conduct and this Policy;
- includes a copy of the Complaint Documents;
- outlines the process that will be followed, the opportunities that will be afforded to the Respondent to be heard and the possible outcomes;
- includes a copy of this Policy; and
- if applicable, advises that further information has been requested from the Complainant and will be provided in due course.

If the Complainant has agreed to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will ask the Respondent if they are also willing to participate in accordance with Part 3.6 of this Policy.

3.6. Alternative Dispute Resolution

The Shire of Katanning recognises that Alternative Dispute Resolution may support both parties reach a mutually satisfactory outcome that resolves the issues giving rise to the Complaint. Alternative Dispute Resolution requires the consent of both parties to the Complaint and may not be appropriate in all circumstances.

To commence the process, the Behaviour Complaints Officer will, as the first course of action upon receiving a complaint, offer the Complainant and the Respondent the option of Alternative Dispute Resolution. If both parties agree to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will pause the formal process.

The objective of Alternative Dispute Resolution will be to reach an agreed resolution that satisfies the Complainant that the formal process is no longer required, allowing them to withdraw the Complaint, in accordance with Part 3.3 of this Policy. For example, an offer by a Respondent to issue a voluntary apology in response to a Complaint, even in the absence of a request from the Complainant, qualifies for consideration as Alternative Dispute Resolution.

If Alternative Dispute Resolution is commenced, both the Complainant and Respondent may decline to proceed with the process at any time. The process may also be terminated on the advice of a third party who is providing assistance to the Local Government, such as a facilitator or mediator.

If Alternative Dispute Resolution is terminated or does not achieve an agreed outcome that results in the withdrawal of the Complaint, the Behaviour Complaints Officer will resume the formal process required under this Policy.

3.7. Order of Complaints

Complaints will normally be dealt with in the order in which they are received.

If more than one Complaint is received that relates to the same alleged behaviour, the Behaviour Complaints Officer may decide to progress those Complaints concurrently.

3.8. Appointment of Complaints Assessor

If Alternative Dispute Resolution is not commenced, is terminated or does not achieve an agreed outcome resulting in the withdrawal of the Complaint, the Behaviour Complaints Officer will appoint a suitably qualified and experienced Complaint Assessor, in accordance with the Shire of Katanning's Purchasing Policy.

The Behaviour Complaints Officer will endeavour to appoint a Complaint Assessor within a reasonable period. The Behaviour Complaints Officer will provide written notice of the appointment to the Complainant and the Respondent.

3.9. Search of Local Government Records

The Complaint Assessor may request the Behaviour Complaints Officer to search for any relevant records in the Shire of Katanning's Record Management System.

In particular, if the behaviour is alleged to have occurred at a Council or Committee Meeting, the Behaviour Complaints Officer will be requested to identify any Local Government records that provide evidence that may support a decision as to whether:

- the behaviour occurred at a Council or Committee Meeting,
- the behaviour was dealt with by the person presiding at the meeting, and/or
- the Respondent has taken remedial action in accordance with Shire of Katanning Standing Orders.

The Complaints Assessor must provide the Respondent with a copy of any records that are identified. In addition, where a clarification or additional information has been sought from the Complainant by either the Behaviour Complaints Officer or the Complaint Assessor, copies must also be provided to the Respondent.

3.10. Assessment of the Complaint

The Complaint Assessor will undertake an assessment of the Complaint in accordance with the process outlined in the Notices given under Part 3.4 and Part 3.5 of this Policy.

The Complaint Assessor must ensure that the Respondent is provided with a reasonable opportunity to be heard before forming any opinions, or drafting the Complaint Report or recommendations.

3.11. Complaint Report

The Complaint Assessor will prepare a Complaint Report that will:

- outline the process followed, including how the Respondent was provided with an opportunity to be heard;
- include the Complaint Documents, the Response Documents and any relevant Local Government Records as attachments; and
- include recommendations on each decision that may be made by the Complaints Committee; and
- include reasons for each recommendation, with reference to Part 4 of this Policy.

If the Complaint Report recommends that a Plan is prepared and implemented in accordance with clause 12(4)(b) of the Code of Conduct and Part 4.4 of this Policy, the Complaint Report must include a Proposed Plan.

The Complaint Assessor will liaise with the Behaviour Complaints Officer to include the Complaint Report in the Agenda for a meeting of the Complaints Committee. The Behaviour Complaints Officer will be responsible for preparation of an Officer Report with the Complaint Report provided as a confidential attachment. The recommendations of the Complaint Report will be provided as the Officer Recommendations.

3.12. Complaints Committee Meeting

The Agenda will be prepared on the basis that the part of the meeting that deals with the Complaint Report will be held behind closed doors in accordance with s.5.23(2) of the Act.

The Behaviour Complaints Committee will consider the Complaint Report and attachments and give due regard to the recommendations.

In accordance with Regulation 11(d)(a) of the *Local Government (Administration) Regulations 1996*, reasons for any decision that is significantly different from the Officer Recommendation must be recorded in the meeting minutes.

If the behaviour that is the subject of the Complaint is alleged to have occurred at a Council or Committee Meeting, the Behaviour Complaints Committee will determine whether or not to dismiss the Complaint in accordance with Clause 13 of the Code of Conduct and Part 4.2 of this Policy.

If the Behaviour Complaints Committee dismisses a Complaint, the Behaviour Complaints Officer must give the Complainant and the Respondent written notice of the decision and the reasons for the decision in accordance with clause 13(2) of the Code of Conduct. This concludes the process for this Complaint.

If the Complaint is not dismissed, the Behaviour Complaints Committee will consider the Complaint and make a Finding as to whether the alleged Breach that is the subject of the Complaint has or has not occurred, in accordance with clause 12 of the Code of Conduct and Part 4.3 of this Policy.

If the Behaviour Complaints Committee finds that the alleged Breach **did not** occur, the Behaviour Complaints Officer must give the Complainant and the Respondent written notice of the Finding and the reasons for the Finding in accordance with clause 12(7)(a) of the Code of Conduct. This concludes the process for this Complaint.

If the Behaviour Complaints Committee finds that the alleged breach **did** occur, the Committee will decide whether to take no further action in accordance with clause 12(4)(a) of the Code of Conduct or prepare a plan to address the behaviour in accordance with clause 12(4)(b) of the Code of Conduct and Part 4.4 of this Policy.

If the Behaviour Complaints Committee decides to take no further action, the Behaviour Complaints Officer must give the Complainant and the Respondent written notice of this decision and the reasons for the Finding in accordance with clause 12(7)(a) of the Code of Conduct. This concludes the process for this Complaint.

If the Behaviour Complaints Committee decides to prepare a Plan, the Committee will first consult with the Respondent in accordance with clause 12(5)* of the Code of Conduct. The Behaviour Complaints Committee will consider any submissions made by the Respondent before preparing and implementing a Plan.

3.13. Compliance with Plan Requirement

The Behaviour Complaints Officer will monitor the actions in timeframes set out in a Plan.

Failure to comply with a requirement included in a Plan is a minor breach under section 5.105(1) of the Act and clause 23 of the Code of Conduct.

The Behaviour Complaints Officer must provide a report advising Council of any failure to comply with a requirement included in a Plan.

3. 4. Decision Making

4.1. Objective and Principles

All decisions made under this Policy will reflect the Policy Objectives and the Principles included in Part 1 of this Policy.

4.2. Dismissal

The Behaviour Complaints Committee must dismiss a Complaint in accordance with clause 13(1)(a) and (b) of the Code of Conduct if it is satisfied that -

- (a) the behaviour to which the Complaint relates occurred at a Council or Committee Meeting; and
- (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the Respondent has taken remedial action in accordance with the Shire of Katanning Standing Orders.

4.3. Finding

A Finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur [*clause 12(3) of the Code of Conduct*].

This may involve first considering whether the behaviour occurred, on the balance of probabilities, and then whether that behaviour constituted a breach of a requirement of Division 3 of the Code of Conduct.

4.4. Action

In deciding whether to take no further action, or prepare and implement a Plan, the Complaints Committee may consider:

- the nature and seriousness of the breach(es);
- the Respondent's submission in relation to the contravention;
- whether the Respondent has breached the Code of Conduct knowingly or carelessly;
- whether the Respondent has breached the Code of Conduct on previous occasions;
- likelihood or not of the Respondent committing further breaches of the Code of Conduct;
- personal circumstances at the time of conduct;
- need to protect the public through general deterrence and maintain public confidence in Local Government; and
- any other matters which may be regarded as contributing to or the conduct or mitigating its seriousness.

4.5. Plan Requirements

The Proposed Plan may include requirements for the Respondent to do one (1) or more of the following:

- engage in mediation;
- undertake counselling;
- undertake training;
- take other action the Complaints Committee considers appropriate (e.g. an apology).

The Proposed Plan should be designed to provide the Respondent with the opportunity and support to demonstrate the professional and ethical behaviour expected of elected representatives expressed in the Code of Conduct.

The Proposed Plan may also outline:

- the actions to be taken to address the behaviour(s);
- who is responsible for the actions;
- any assistance the Local Government will provide to assist achieve the intent of the Plan; and
- a reasonable timeframe for the Plan action(s) to be addressed by the Respondent.

Document Control

Resolution No:	Ordinary Council	OC64/21
Resolution Date:	25 May 2021	
Amended:	23 November 2021	OC151/21
	<u>24 March 2026</u>	<u>OC</u>
Source:	Governance	
Review Responsibility:	Chief Executive Officer	



COUNCIL POLICY

Appointment of an Acting Chief Executive Officer

Policy Number: 5.1

Policy Subject: Appointment of an Acting Chief Executive Officer

Objectives: To provide for the appointment of an Acting Chief Executive Officer in expected and unexpected absences of the Chief Executive Officer.

Policy Statement:

1. In accordance with the requirements of the *Local Government Act 1995*, section 5.36(2)(a), the Council has determined that the persons appointed to the position of Executive Manager are suitably qualified to perform the role of Acting Chief Executive Officer.
2. Acting arrangements for the position of Chief Executive Officer for leave periods up to 3 months is to be at the discretion of the Chief Executive Officer.
3. Appointment to the role of Acting Chief Executive Officer shall be made in writing by the Chief Executive Officer for a defined period that does not exceed 3 months. A Council resolution is required for periods exceeding 3 months.
4. In the event of an unforeseen absence of the Chief Executive Officer the default Acting Chief Executive Officer will be the incumbent in the position of Executive Manager Corporate and Community, or equivalent position, for a period not exceeding ten working days.

Resolution No: OC50/21

Resolution Date: 27 April 2021

Amended: 22 December 2022 OC159/22

24 March 2026 OC

Source: Employees

Date of review: October Annually

Review Responsibility: Human Resources

Electoral Reform Discussion Paper

1. Background

1.1. Purpose

The purpose of this discussion paper is to request Council-endorsed Local Government feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically:

- full spill elections every 4 years; and
- compulsory voting at Local Government elections

These options have been raised in statements by the Minister for Local Government, Hon Hannah Beazley MLA, but no formal proposals have yet been provided for consultation. While WALGA has relevant advocacy positions (discussed further below), the purpose of this discussion paper is to undertake early sector engagement to ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

1.2. WALGA existing advocacy positions

1.2.1. Elections

WALGA has established advocacy positions reflecting the sector's support of voluntary voting and elections of half the offices on Council every two years. These advocacy positions are provided in Appendix 1.

In late 2024 WALGA conducted a review of its Elections Advocacy Positions to ensure they reflected the sector's contemporary view.

Local Government responses at that time indicated strong (98%) support for half spills every two years, which was reflected in the adopted Advocacy Position [2.5.16 Elections](#).

While voluntary voting was supported by an overall majority of responses (74%), compulsory voting was supported by a majority (64%) of metropolitan respondents and a majority (61%) of Class 1 and 2 respondents.

State Council requested that the WALGA secretariat undertake further investigation of the implications of compulsory and voluntary participation in Local Government elections before reporting back to State Council.

In the interim, Advocacy Position [2.5.15 Participation in Local Government Elections](#) was retained, expressing support for voluntary voting with a note that further work was being undertaken.

This investigation was ongoing when the Minister for Local Government raised the prospect of further Local Government election reform.

A State by State comparison of electoral statistics is provided in Appendix 2.

1.2.2. Election costs

In 2024, WALGA conducted a review of five Local Government biennial election cycles up to and including the 2023 Local Government elections. The review demonstrated significant cost increases and concerns about the lack of transparency in costings provided by the Western Australian Electoral Commission (WAEC).

In September 2024, State Council adopted Advocacy Position [2.5.18 Local Government Elections Analysis 2015-2023](#), calling for an independent audit of the WAEC's cost allocation methods and the introduction of Service Level Agreements to ensure transparency of costing methodology.

Cost implications are a relevant consideration in assessing the appropriateness of any proposed electoral reform. However, the current lack of transparency in costing methodology makes it impossible to confidently forecast cost impacts.

This discussion paper seeks to identify the factors associated with each reform proposal that may affect election costs. This is further complicated by the interaction of possible reform options and external economic factors.

WALGA has requested that the Department of Local Government, Regulation and Industry Safety (LGIRS) and the Western Australian Electoral Commission, undertake modelling to identify the cost implications of any proposed reforms.

A comparison of available electoral costs data, State by State, is included as Table 4 in Appendix 2.

WALGA has contacted other Local Government associations to ask if they have experienced changes in costs associated with [compulsory four-year, all-in all-out](#), local government elections. As this has been the approach in most jurisdictions for some time, responses were largely unable to address changes in cost.

2. Election Frequency

Current situation

Western Australia holds biennial elections, with half of the offices on Council elected every two years for four-year terms. All other Australian jurisdictions hold full spill elections every four years (four-year terms).

Considerations

Considerations include:

- Voter participation and fatigue
- Continuity, knowledge retention and mentorship for new Council Members
- Stable whole-of-Council mandate and collective accountability
- Capacity for candidate recruitment
- Administrative requirements
- Extraordinary vacancies and backfilling
- Timing and transitional arrangements

Re-election rates

WALGA has analysed the composition of Councils following the last two Local Government elections in other Australian jurisdictions, all of which have full spill elections. A comparison of available data on re-election rates is included as Table 2 in Appendix 2.

This data suggests that on average, re-elected Council Members make up between 47% and 57% of Council following full spill elections.

By comparing over 700 consecutive ordinary election results, the review identified nine occasions when the membership of Council following an ordinary election was 100% different from the Council following the previous ordinary election. However, four of these local governments held mid-term extraordinary elections, meaning the changes in membership occurred over two or more elections within a four-year period.

Costs

In one respect, a change to a four-year cycle would reduce costs by reducing the number of elections. However, the cost of each election may increase. The WAEC uses the number of vacancies to inform quotations for the conduct of elections. Full spill elections would double the number of vacancies, with possible increased costs associated with printing and postage and increased staffing for the count.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of a change in election frequency may also vary between Local Governments.

Questions

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?

3. Compulsory or Voluntary Voting

Current situation

Voting in Local Government elections is voluntary in Western Australia and South Australia. All other Australian jurisdictions have compulsory voting.

Considerations

Considerations include:

- Voter participation and democratic legitimacy
- Voter engagement, awareness and/or fatigue
- Administrative and enforcement requirements
- Application to owner and occupier rolls

Participation rates

A comparison of available participation data is included as Table 3 in Appendix 1.

Costs

The WAEC uses expected participation rates to inform quotations for the conduct of elections. It is likely that an increased participation rate would increase election costs through higher reply-paid charges and increased staffing for the count. However, in-person elections become more cost effective than postal elections at higher participation rates.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of compulsory voting may also be different for each Local Government depending on their current participation rates and methods for holding elections, and whether these would change significantly.

Tasmania implemented compulsory voting in Local Government elections in 2022. Local Government Association Tasmania (LGAT) advised that this resulted in reasonably significant cost increases. The Tasmanian Electoral Commission reported a \$9.32 per elector cost for the first compulsory Local Government elections in 2022, a 35% increase from \$6.92 in 2018. An analysis of the factors contributing to this increase is not available and it may be challenging to draw direct comparisons between Tasmania and WA.

It is likely that the cost impact of compulsory voting would be moderated if elections also transition to a 4 yearly cycle.

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Questions

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

DRAFT

Appendix 1- WALGA Elections Advocacy Positions

2.5.15 Participation in Local Government Elections

Position Statement	<p>The Local Government sector supports voluntary participation in Local Government elections.</p> <p><i>Noting that State Council at its 6 December 2024 State Council meeting resolved that the WALGA Secretariat further investigate implications of compulsory and voluntary participation in Local Government elections and report back to State Council.</i></p>
Background	<p>Voluntary participation in Local Government elections is a long-established position of the Local Government sector, and was confirmed as a result of sector feedback received during the Local Government reform process.</p>
State Council Resolution	<p>December 2024 - 090.5/2024</p> <p>February 2022 – 312.1/2022</p> <p>December 2020 – 142.6/2020</p> <p>March 2019 – 06.3/2019</p> <p>December 2017 – 121.6/2017</p> <p>October 2008 – 427.5/2008</p>
Supporting Documents	<p>Advocacy Positions for a New Local Government Act</p> <p>WALGA submission: Local Government Reform Proposal (February 2022)</p>

2.5.16 Elections

Position Statement	<p>The Local Government sector supports:</p> <ol style="list-style-type: none"> 1. Councillors serve four-year terms with elections every two years and half of the Council positions spilled at each election. 2. First-Past-The-Post (FPTP) voting system for Local Government elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections. 3. First-Past-The-Post (FPTP) voting system for internal Council elections.
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4. Councils holding elections by means of in-person, postal and/or electronic voting.
5. Current legislative provisions of Mayor/President of Class 1 and Class 2 Local Governments being directly elected by the community and Class 3 and Class 4 Local Governments determining whether its Mayor or President is elected by the Council or by the community.

Background

The sector positions on Local Government elections have been long-established. This was confirmed as a result of sector feedback received during the Local Government reform process.

Following the 2023 Local Government Elections where legislative reforms to Local Government elections processes were first implemented, sector wide consultation was conducted on key elements of the elections advocacy positions to determine if they accurately reflected the sector's contemporary view.

State Council Resolution

December 2024 - 091.5/2024

February 2022 – 312.1/2022

December 2020 – 142.6/2020

March 2019 – 06.3/2019

December 2017 – 121.6/2017

October 2008 – 427.5/2008

2.5.18 Local Government Elections Analysis 2015-2023

Position Statement

That WALGA advocate to the State Government:

1. For an independent Local Government election audit, focusing on the Western Australia Electoral Commission's (WAEC) service delivery and cost allocation methods and costing applications used, to confirm that marginal cost recovery principles are applied and that the costing program is being effectively managed.
2. For the requirement for the WAEC to develop and implement Service Level Agreements with Local Governments, similar to those agreements currently used in New South Wales and Victorian Local Government elections and that includes:
 - a. transparency of costing methodology,
 - b. direct engagement with Local Governments pre and post elections, and
 - c. the roles and responsibilities of the WAEC and Local Governments in the conduct of elections.

3. For a review of the legislative framework that would allow for more than one election services provider to conduct Local Government elections.
4. For a mandated WAEC Report to Parliament specific to Local Government elections post each election cycle, outlining costs, results, voter turnout and matters for improvement both in the conduct of elections and the legislation, if relevant.

Background

A comprehensive review and analysis of five election cycles up to and including the 2023 Local Government election against the backdrop of legislative reforms to the Local Government electoral process in Western Australia was carried out by WALGA.

With a focus on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), the analysis has found evidence of the rising cost and reduced service level of conducting Local Government elections in Western Australia.

Elected Member feedback, costs vs service comparisons and engagement by the sector with WALGA's governance services over the 2023 Local Government election period, are the basis for the position outlined above.

State Council Resolution

September 2024 - 065.4/2024

Appendix 2 - Election Statistics

The data in the following tables is derived from publicly available reports issued by the respective State Electoral Commissions for the elections they conducted. The different content and format of reporting in each jurisdiction can make direct comparisons challenging.

Table 1: Comparative overview

Jurisdiction	Compulsory/optional voting	Frequency	Postal/In Person
Western Australia	Optional	Half spill every 2 years	Postal or in person
South Australia	Optional	Full spill every 4 years.	Postal.
Northern Territory	Compulsory	Full spill every 4 years	Postal or in person.
Queensland	Compulsory	Full spill every 4 years.	Postal or in person.
New South Wales	Compulsory	Full spill every 4 years.	In person.
Victoria	Compulsory	Full spill every 4 years.	Postal
Tasmania	Compulsory	Full spill every 4 years.	Postal

Table 2: Average percentage of returning Council Members (at individual Council level)

States with full spills only. Calculated using publicly reported ordinary election results including elections conducted by private providers.

State	Most recent election year Average % of Council Members who were Council Members the previous term	Previous election year Average % of Council Members who were Council Members the previous term
Queensland	2024 47%	2021 49%
New South Wales	2024 54%	2021 49%
Victoria	2024 46%	2020 47%
South Australia	2022 57%	2018 48%
Tasmania	2022 53%	2018 54%

Table 3: Percentage of all elected candidates who were returning Council Members (at State level)

States with full spills only. Official state level percentage reported by electoral commissions for elections they conducted.

State	Most recent election year % of returning Council Members	Previous election year % of returning Council Members
Queensland	2024 43.2%	2021 46.0%
New South Wales	2021 56.8%	2016/17 (amalgamations) 60.6%
Victoria	2024 43.0%	2020 51.9%
South Australia	2022 50.0%	2018 55.3%
Tasmania	2022 46.0%	2018 48.0%

Table 4: Election participation rates

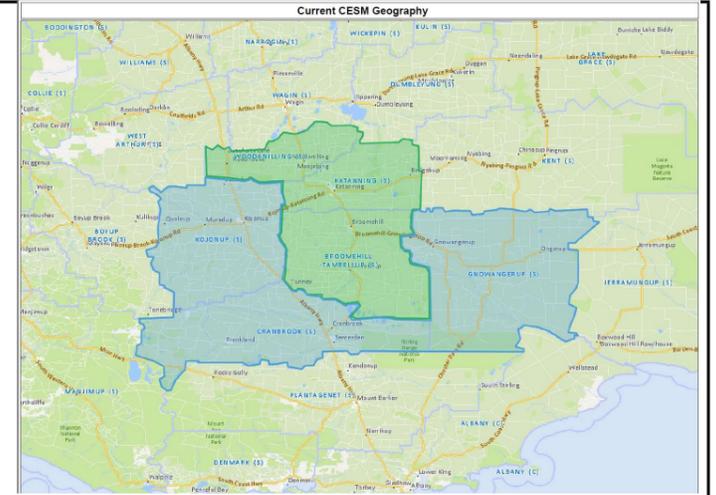
State	Election Year	Election Year	Election Year
WA	2023 31.2%	2021 30.2%	2019 29.1%
NSW	2024 84.54%	2021 (2020 postponed) 83.56%	2016/2017 (amalgamations) 2017: 79.58% 2016: 79.27%
NT	2025 <i>Official report not yet available.</i>	2021 61.3%	2017 58.5%
QLD	2024 82.31%	2020 (COVID impacted) 77.71%	2016 83.04%
SA	2022 32.9%	2018 31.6%	2014 31.99%
TAS	2022 (First election with compulsory voting) 84.79%	2018 58.72%	2014 54.58%
VIC	2024 81.46%	2020 81.47%	2016 72.15%

Table 5: Election costs
Election costs invoiced to Local Governments.

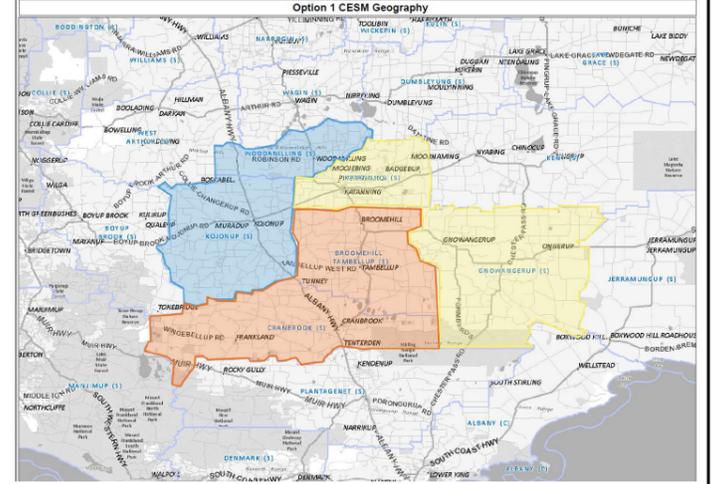
State	Election Year	Election Year	Election Year
WA	2023 <i>postal elections only</i> \$5.17 per elector 1,763,392 electors (115 districts)	2021 <i>postal elections only</i> \$4.06 per elector 1,727,712 electors (92 districts)	2019 <i>postal elections only</i> \$3.70 per elector 1,619,431 electors (86 districts)
NSW	2024 \$55.67million 5,242,086 electors (125 councils)	2021 \$46million (<i>budgeted</i>) 4,838,137 electors (122 councils)	2016/2017 2017 \$19.17 million 2.73 million electors (45 councils) 2016 \$14.11 million 1.97million electors (76 councils)
NT	2025 NA	2021 \$1,864,193 142,546 electors	2017 \$1,593,775 133,927 electors
SA	2022 \$8.93million (ex GST) \$6.93 per elector (ex GST)	2018 \$6.57million (ex GST) \$5.41 per elector (ex GST)	2014 \$4.36million (ex GST) \$3.77 per elector (ex GST)
TAS	2022 <i>voting became compulsory</i> \$9.32 per elector 410,975 electors	2018 \$6.92 per elector 356,810 electors	2014 <i>first all-in all-out</i> \$5.59 per elector 375,355 electors

Note: Data in this table is taken from reports published by the relevant Electoral Commissions. Due to differences in the ways electoral costs are apportioned, a per elector cost is only provided if it was reported. Data for QLD and VIC is not clearly discernible in Election Reports, and therefore not presented in this table.

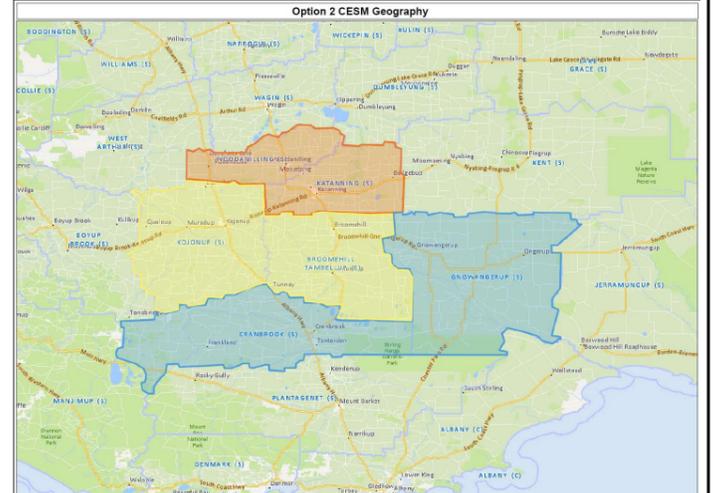
Current Arrangement							
	Total Brigades	DFES Appliance brigades	Farmer Response Brigades	Vollunteers total	LG size/ha	Total CESH area covered/ha	
Broomehill-Tambellup	5	1	4	245	260900	525,600	
Katanning	4	1	3	170	151800		
Woodanilling	5	1	4	120	112900		
Current CESH	14	3	11	535			
Kojonup	12	2	10	506	293200	1,073,200	
Cranbrook	12	4	8	389	330000		
Gnowangerup	3	3	0	275	450000		
Current CESH	27	9	18	1170			



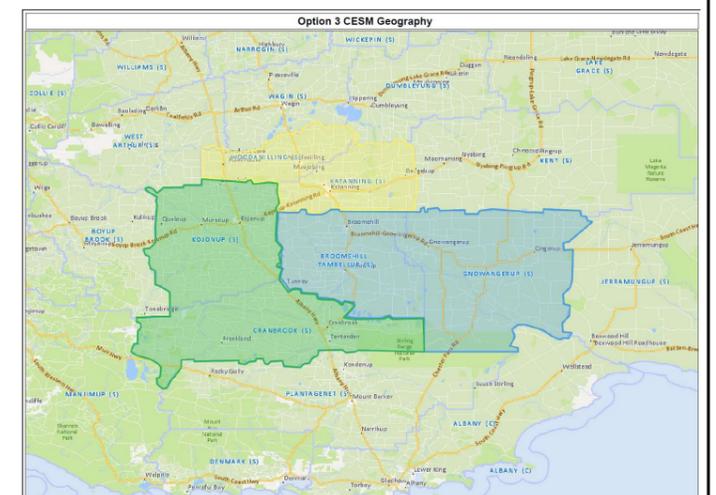
Option 1 Woody/Kojonup, Katanning/Gnowangerup, Cranbrook/Broomehill-Tambellup							
Driving distances							
Woody to Kojonup = 50km							
Katanning to Gnowangerup = 60km							
Cranbrook to Tambellup = 35km, Tambellup to Broomehill = 24km							
	Total Brigades	DFES Appliance brigades	Farmer Response Brigades	Vollunteers total	LG size/ha	Total CESH area covered/ha	
Kojonup	12	2	10	506	293200	406,100	
Woodanilling	5	1	4	120	112900		
Future CESH	17	3	14	626			
Cranbrook	12	4	8	389	330000	590,900	
Broomehill-Tambellup	5	1	4	245	260900		
Future CESH	17	5	12	634			
Katanning	4	1	3	170	151800	601,800	
Gnowangerup	3	3	0	275	450000		
Future CESH	7	4	3	445			



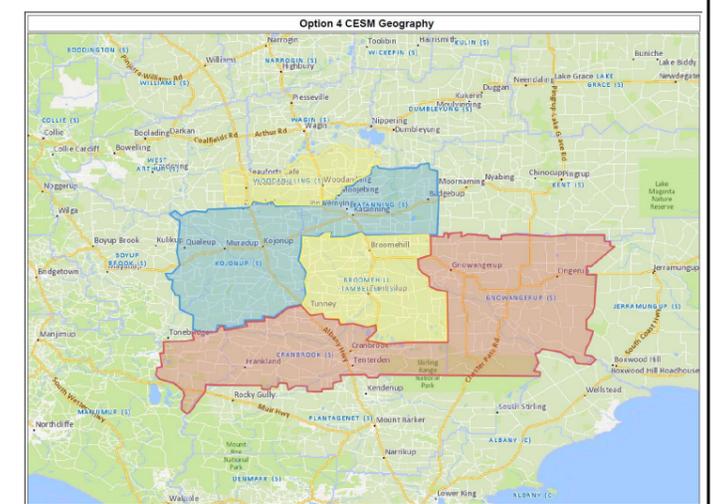
Option 2 Woody/Katanning, Cranbrook/Gnowangerup, Kojonup/Broomehill-Tambellup							
Driving distances							
Woody to Katanning = 20km							
Cranbrook to Gnowangerup = 75km							
Kojonup to Broomehill = 49km, Broomehill to Tambellup = 24km							
	Total Brigades	DFES Appliance brigades	Farmer Response Brigades	Vollunteers total	LG size/ha	Total CESH area covered/ha	
Katanning	4	1	3	170	151800	264,700	
Woodanilling	5	1	4	120	112900		
Future CESH	9	2	7	290			
Kojonup	12	2	10	506	293200	554,100	
Broomehill-Tambellup	5	1	4	245	260900		
Future CESH	17	3	14	751			
Cranbrook	12	4	8	389	330000	780,000	
Gnowangerup	3	3	0	275	450000		
Future CESH	15	7	8	664			



Option 3 Woody/Katanning, Gnowangerup/Broomehill-Tambellup, Kojonup/Cranbrook							
Driving distances							
Woody to Katanning = 20km							
Cranbrook to Kojonup = 67km							
Gnowangerup to Broomehill = 50km, Gnowangerup to Tambellup = 40km							
	Total Brigades	DFES Appliance brigades	Farmer Response Brigades	Vollunteers total	LG size	Total CESH area covered/ha	
Katanning	4	1	3	170	151800	264,700	
Woodanilling	5	1	4	120	112900		
Future CESH	9	2	7	290			
Cranbrook	12	4	8	389	330000	623,200	
Kojonup	12	2	10	506	293200		
Future CESH	24	6	18	895			
Broomehill-Tambellup	5	1	4	245	260900	710,900	
Gnowangerup	3	3	0	275	450000		
Future CESH	8	4	4	520			



Option 4 Kojonup/Katanning, Woody/Broomehill-Tambellup, Gnowangerup/Cranbrook							
Driving distances							
Woody to Broomehill = 40km, Woody to Tambellup = 64km							
Katanning to Kojonup = 41km							
Cranbrook to Gnowangerup = 75km							
Gazetted Fire District in both Kojonup and Katanning = less risk for CESH to cover							
	Total Brigades	DFES Appliance brigades	Farmer Response Brigades	VFRS Brigades	Vollunteers total	LG size	Total CESH area covered/ha
Katanning	4	1	3	1	170	151800	445,000
Kojonup	12	2	10	1	506	293200	
Future CESH	16	3	13	2	676		
Cranbrook	12	4	8	0	389	330000	780,000
Gnowangerup	3	3	0	0	275	450000	
Future CESH	15	7	8	0	664		
Broomehill-Tambellup	5	1	4	0	245	260900	373,800
Woodanilling	5	1	4	0	120	112900	
Future CESH	10	2	8	0	365		





Shire of
Katanning

DELEGATIONS REGISTER

~~July~~

~~2025~~March 2026



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A BACKGROUND TO DELEGATIONS AND AUTHORISATIONS

Delegations are how local governments authorise officers to make decision relating to matters that the Act and regulations otherwise confer on Council.

When a staff member exercises delegated authority, the staff member does so in their own right but also “on behalf” of the Council. When exercising this authority, the staff member must therefore consider how the Council would wish them to proceed.

The Governance Structure

The *Local Government Act 1995* provides that the Council appoints a CEO and the CEO appoints employees. All local government employees are responsible to the CEO, who, in turn, is responsible to the Council.

Wherever possible, the Shire will endeavour to ensure delegations conform to this governance structure. Delegations will be established from the Council to the CEO; the CEO (not the Council) can then delegate power to officers as the CEO sees fit.

The Power to Delegate

The power to delegate a statutory responsibility, must be explicitly permitted by legislation. Local governments have statutory responsibilities given to them by more legislation than just the *Local Government Act 1995*. The following table identifies legislation giving a power of delegation to local governments;

Legislation		Delegation From	Delegation To	Function	Restrictions
Local Government Act 1995	s5.16	Council	Committees	Council’s powers and duties under the <i>Local Gov Act 1995</i>	s5.17
Local Government Act 1995	s5.42	Council	CEO	Council’s powers and duties under the <i>Local Gov Act 1995</i>	s5.43
Local Government Act 1995	s5.44	CEO	Any employee of the local government	CEO’s powers & duties under the <i>Local Gov Act 1995</i>	s5.44
Bush Fires Act 1954	s48	Council	CEO	Council’s powers & duties under the <i>Bush Fires Act 1954</i>	s48
Cat Act 2011	s.44	CEO	Any employee of the local government	Council’s powers and duties under the <i>Cat Act 2011</i>	s.45(6)
Local Planning Scheme No. 5	cl.82	Council	CEO	CEO’s powers under the Local Planning Scheme	s9.10

Legislation		Delegation From	Delegation To	Function	Restrictions
<i>Planning and Development Act 2005</i>	s16(3)	Commission	A local government, a committee established under the <i>Local Government Act 1995</i> or a local government employee	Functions of the Commission under the <i>Planning and Development Act 2005</i>	
<i>Strata Titles Act 1985</i>	s25 s27	Commission	A local government, a committee established under the <i>Local Government Act 1995</i> or a local government employee	Functions of the Commission under the <i>Planning and Development Act 2005</i>	
<i>Dog Act 1976</i>	s26	CEO	Any employee of the local government	The authority to determine applications on the keeping of three or more dogs under the <i>Dog Act 1976</i>	
<i>Main Roads Act 1930</i>	s33C	Council	CEO	All powers, duties and functions of local government under the <i>Main Roads Act 1930</i>	
<i>Food Act 2008</i>		Council	CEO	The authority to serve a prohibition order, register a food business & start proceedings under the <i>Food Act 2008</i> .	
<i>Building Act 2011</i>	s127	Council	CEO	The authority to approve or refuse to grant permits and issue building orders	

Legislation		Delegation From	Delegation To	Function	Restrictions
Liquor Control Act 1988	s39 s40	Council	CEO	The authority to approve or refuse to grant section 39 and section 40 certificates	

The Duty Being Delegated

When a local government exercises its power of delegation, it must clearly specify in the instrument of delegation the statutory duty being delegated. This ensures the person exercising delegated authority can be certain of the duty conferred by the delegation.

Reviewing the above list, it is clear that there is a limited range of legislation under which powers can be delegated. There is no express provision for a local government to delegate its functions under any other legislation. However, this does not prohibit the local government from “acting through” its officers for the purpose of legislation and the manner in which this can be achieved is detailed below.

Standard Conditions of Delegation

Each power of delegation may be subject to its own restrictions or conditions and these are noted in the above list.

However, there are some broad conditions of delegation and these are detailed, as follows:

The Interpretation Act 1984

Sections 58 and 59 of the *Interpretation Act 1984* place restrictions upon the exercise of the power of delegation and effects of delegation; these sections apply to all delegations under written laws however, they may be varied by the statute which provides the power of delegation.

58. Delegates, performance of functions by

Where under a written law the performance of a function by a person is dependent upon the opinion, belief, or state of mind of that person in relation to a matter and that function may be performed by the delegate upon the opinion, belief, or state of mind of the delegate in relation to that matter.

59. Power to delegate, construction of

- (1) *Where a written law confers power upon a person to delegate the exercise of any power or the performance of any duty conferred or imposed upon him under a written law –*
- (a) *such a delegation shall not preclude a person so delegating from exercising or performing at any time a power or duty so delegated;*
 - (b) *such a delegation may be made subject to such conditions, qualifications, limitations or exceptions as the person so delegating may specify;*
 - (c) *if the delegation may be made only with the approval of some person, such delegation, and any amendment of the delegation, may be made subject to such*

- conditions, qualifications, limitations or exceptions as the person whose approval is required may specify;*
- (d) such a delegation may be made to a specified person or to persons of a specified class, or may be made to the holder or holders for the time being of a specified officer or class of office;*
 - (e) such a delegation may be amended or revoked by instrument in writing signed by the person so delegating;*
 - (f) in the case of a power conferred upon a person by reference to the term designating an office, such a delegation shall not cease to have effect by reason only of a change in the person lawfully acting in or performing the functions of that office.*
- (2) The delegation of a power shall be deemed to include the delegation of any duty incidental thereto or connected therewith and the delegation of a duty shall be deemed to include the delegation of any power incidental thereto or connected therewith.*
- (3) Where under a written law an act or thing may or is required to be done to, by reference to or in relation to, a person and that person has under a written law delegated a relevant function conferred or imposed on him with respect to or in consequence of the doing of that act or thing, the act or thing shall be regarded as effectually done if done to, by reference to or in relation to the person to whom the function has been delegated.*

The Concept of ‘Acting Through’

In addition to covering delegations, the *Local Government Act 1995* introduces the concept of “acting through.” In relation to delegations, section 5.45 of the Act states that nothing prevents a “local government from performing any of its functions by acting through a person other than the CEO” or “a CEO from performing any of his or her functions by acting through another person.”

While the Act does not specifically define the meaning of the term “acting through, it cites a key difference between a delegation and “acting through” in that a delegate exercises the delegated decision-making function in his or her own right. The principal issue is that where a person has no discretion in carrying out a function, then that function may be undertaken through the “acting through” concept. Alternatively, where the decision allows for discretion on the part of the decision maker, then that function needs to be delegated for another person to have that authority.

For administrative purposes, a person may sign a letter in his or her own name on behalf of the CEO while, with delegated powers, the person would sign a letter in his or her own name, in accordance with the delegated authority.

Register of Delegations

The *Local Government Act 1995* requires the Shire to maintain a register of approved delegations. The register must include prescribed information detailing how delegated authority has been exercised in a range of circumstances. The requirement to record the prescribed information applies only to delegations made using the power of delegation under part of the *Local Government Act 1995* and does not extend to other legislation.

STANDARD CONDITIONS

Any person proposing to exercise a power under delegated authority shall comply with the following standard conditions of delegation:

1. Actual decisions relating to the matter delegated shall be made by the person nominated in the delegation. However, it is understood that other staff may carry out administrative and technical work relating to those decisions.
2. Compliance with all relevant legislative requirements, Local Laws, Council Policies, resolutions of Council and the Business Management System Procedures.
3. Delegated authority cannot be exercised where a Financial Interest or an Interest Affecting Impartiality is evident.
4. It is a statutory requirement to maintain a record of each decision made under delegated authority. Documents relating to delegated authority decisions shall, as a minimum, record:
 - a. Date the decision was exercised;
 - b. Name of the Officer/Committee exercising the decision;
 - c. Description of how the person exercised the power or discharged the duty, including where appropriate, any directions to staff to carry out work associated with the decision unless those directions are included in Policies, Management Procedures or the Delegation Register;
 - d. Notation of the people or class of people directly affected by the decision (other than Council or Committee members or employees of the Shire).
5. Wherever possible the requirements of point 4 above shall be incorporated into administrative documents such as memos, file notes, cheque vouchers, etc.
6. Instruction is provided for each delegation on record keeping requirements.

LOCAL GOVERNMENT ACT 1995 DELEGATIONS TO CEO

DA01 – APPOINTMENT OF AUTHORISED OFFICERS

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Local Government Act 1995</i> s5.42 Delegation of some powers or duties to CEO s5.43 Limitations on delegations to CEO
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Government Act 1995</i> Part 3, Division 3, Subdivision 2 s3.24 – Certain provisions about land s9.10 Appointment of authorised officers <i>Cat Act 2011</i> s44 Delegation by local government <i>Dog Act 1976</i> s10AA Delegation of local government powers and duties <i>Food Act 2008</i> s122 Appointment of authorised officers <i>Building Act 2011</i> s96(3) Authorised persons Litter Act 1979 s26 Authorised officers, appointment and jurisdiction of etc. Planning and Development Act 2005 s228 Giving infringement notice Control of Vehicles (Off-Road Areas) Act 1976 s5 Local government’s functions Health Act (Miscellaneous Provisions) 2011 s26 Powers of local government (subject to s28 Appointments to be approved) Bushfires Act 1954 s38 Local government may appoint bush fire control officer General Local Law 1997

Cemetery Local Law 1997

Dogs Local Law 1997

Extractive Industries Local Law 1997

Katanning Airport Local Law 1997

Removal of Refuse, Rubbish & Disused Materials Local Law 1998

Health Local Law 1998

Public Health Act 2016 S.24(3) Power to designate Persons as Authorised Officers.

FUNCTION:

Appoint authorised officers in writing and issue certificates of authorisation to allow for the enforcement of the above Acts, associated Regulations and Local Laws.

CONDITIONS:

Must act in accordance with the Shire's "Standard Conditions Relating to Delegations".

Authorised Officers for the *Food Act 2008* must hold office as an environmental health officer under the *Health Act 1911*.

A power or duty under section 63, 64 or 65 of the *Cat Act 2011* cannot be delegated to an authorised person. The Shire is required, under s9.10(2) of the *Local Government Act 1995*, to issue each person so authorised a certificate and/or letter of authorisation. Authorised persons may be required to produce letter/certificate when exercising authorised functions.

RECORD KEEPING:

Record details of authorisations issued.

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire's record keeping systems.

REFERENCES:

Shire of Katanning Council Policy 3.5 – Statutory Appointments

COUNCIL AUTHORISATIONS:

Chief Executive Officer
General Manager Operations
Environmental Health Officer
Shire Ranger

SUPPLEMENTARY CONDITON:

Above stated conditions apply.

POWER TO SUBDELEGATE:

Local Government Act 1995:
s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO:

Authorised Officers

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA02 – POWERS OF ENTRY

POWER / DUTY ASSIGNED TO: Local Government

POWER TO DELEGATE: *Local Government Act 1995*
s5.42 Delegation of some powers or duties to CEO
s5.43 Limitations on delegations to CEO

DELEGATION TO: Chief Executive Officer

POWER / DUTY DELEGATED: *Local Government Act 1995*
Part 3, Division 3, Subdivision 3 – Powers of entry

FUNCTION: To give effect to powers of entry as required in performing the functions of the *Local Government Act 1995*.

CONDITIONS: Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.

RECORD KEEPING: Record decisions to enter property.

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire’s record keeping systems.

COUNCIL AUTHORISATIONS: Chief Executive Officer
General Manager Operations
Environmental Health Officer
Shire Ranger

POWER TO SUBDELEGATE: *Local Government Act 1995*
s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO: Authorised Officers

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference
01/10/2025	Paul Clifton	EHO	<i>Enter onto property for inspection of demolition works at A989 - Property Condition - 97 Conroy Street Katanning</i>	C/25/5562

DA03 – ROAD CLOSURES – Temporary

POWER / DUTY ASSIGNED TO: Local Government

POWER TO DELEGATE: *Local Government Act 1995*
s5.42 Delegation of some powers or duties to CEO
s5.43 Limitations on delegations to CEO

DELEGATION TO: Chief Executive Officer

POWER / DUTY DELEGATED: *Local Government Act 1995*
s3.50 Closing certain thoroughfares to vehicles
s3.50 A Partial closure of thoroughfares for repairs or maintenance
s3.51 Affected owners to be notified of certain proposals
s3.52 Public access to be maintained and plans kept

FUNCTION: All duties and functions described in the delegated sections of the *Local Government Act 1995*.

CONDITIONS: Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.

RECORD KEEPING: Record decision to undertake a closure. Record advice to owners/occupiers. Record agreements for maintenance of private structures in public thoroughfares /places.

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE: *Local Government Act 1995*
s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO: General Manager Operations

SUPPLEMENTARY CONDITIONS: Above stated conditions apply.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA04 – TENDERS

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Local Government Act 1995</i> s5.42 Delegation of some powers or duties to CEO s5.43 Limitations on delegations to CEO
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Government Act 1995</i> s3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996</i> Part 4 – regs. 11 to 24
FUNCTION:	To call tenders and set weighted criteria as outlined in the relevant legislation and this delegation. To authorise purchases and accept tenders in accordance with the conditions of this delegation.
CONDITIONS:	Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”. Authorise purchases that are exempt from tendering regulations as outlined in regulation 11.2, excluding 2(d), of the <i>Local Government (Functions and General) Regulations 1996</i> , where the purchase value is no more than \$250,000 per annum. Accept tenders where there is a Council budget provision approved for the following: <ul style="list-style-type: none">▪ Annual supplies of a routine operational nature within budget amount and where the tender is for no greater than 5-years and no more than \$250,000 per annum;▪ Replacement plant, equipment, furniture and maintenance within a net (changeover) cost of less than \$250,000;▪ New plant, equipment, furniture and construction where the tender is for less than an amount of \$250,000 and within budget amount. ▪ Goods or Services where a budget provision exists and the purchase value is under \$250,000. The Chief Executive Officer may reject tenders of any amount. Accept tenders relating to the disposal of impounded perishable and non-perishable goods in accordance with Section 3.47 of the <i>Local Government Act 1995</i>

Approve minor variations to the scope of work specified in a tender (up to a maximum of 10% of the total contract value) following the receipt of submissions but prior to entering into a contract

Where a tender is accepted with an option to extend the contract beyond the initial period, the Chief Executive Officer may exercise or decline that option.

To call, accept the short listing and if required reject all Expression of Interests.

RECORD KEEPING:

Maintain Tender Register, recording details of decisions under this delegation and insert links to relevant evidentiary documents.

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE:

Local Government Act 1995
s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO:

Executive Manager Corporate Services
General Manager Operations

SUPPLEMENTARY CONDITONS:

Can **ONLY** call Tenders or Expressions of Interest and set weighted criteria where there is a Council budget provision approved and the product or service being sought is not considered to be extraordinary.

Can **ONLY** approve minor variations to the scope of work specified in a tender (up to a maximum of 10% of the total contract value) following the receipt of submissions but prior to entering into a contract

Can **ONLY** call Tenders or Expression of Interests relevant to the activities of the respective General Manager’s division.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA05 – ACQUISITION AND DISPOSAL OF LAND

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Local Government Act 1995</i> s5.42 Delegation of some Powers or duties to CEO s5.43 Limitations on delegations to CEO
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Government Act 1995</i> s3.58 (2) (3) Disposing of property
FUNCTION:	Undertake the function of acquiring and disposal of land, including lease and purchase.
CONDITIONS:	<p>Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.</p> <p>Acquire and dispose of ‘real property’, which is specifically identified within the Budget with a value of up to \$1,000,000.</p> <p>Acquire and dispose of a leasehold interest in property for a cumulative cost over the life of the lease of up to \$1,000,000.</p> <p>Manage lease / licence clauses, including but not limited to terminations, renewal options, assignments, subletting, and the establishment of special conditions or variations to payment schedules.</p> <p>Assignment of leases and licences is subject to appropriate Police Clearances and Credit Checks (where unsatisfactory refer to Council).</p>
RECORD KEEPING:	Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))</i> , are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE:

Local Government Act 1995

s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO:

CEO has exercised the right not to sub-delegate this delegation.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA06 – DISPOSAL OF ASSETS

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Local Government Act 1995</i> s5.42 Delegation of some powers or duties to CEO s5.43 Limitations on delegations to CEO
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Government Act 1995</i> s3.58 Disposing of property <i>Local Government (Functions and General) Regulations 1996 –</i> reg.30(3) Dispositions of property excluded from Act s3.58
FUNCTION:	Dispose of assets surplus to the Shire’s operational needs.
CONDITIONS:	Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”. Authorise the disposal of minor plant and assets with a depreciated value of not more than \$25,000 without the requirement for Council approval. Authorise the disposal of a plant item or asset with a depreciated value of no more than \$90,000 in accordance with the requirements of s3.58.
RECORD KEEPING:	Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))</i> , are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE:

Local Government Act 1995
s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO:

Executive Manager Corporate Services

SUPPLEMENTARY CONDITIONS:

May dispose of surplus computer and related hardware with a depreciated value of up to \$5,000, in accordance with procedures to be developed and approved by the CEO.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA07 – MUNICIPAL FUND/PROCEDURES AND PAYMENTS

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Local Government Act 1995</i> s5.42 Delegation of some powers or duties to CEO s5.43 Limitations on delegations to CEO
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Government Act 1995</i> s6.7 Municipal fund <i>Local Government (Financial Management) Regulations 1996</i> reg.11 Payments, procedures for making etc. reg.12 Payments from municipal fund or trust fund, restrictions on making
FUNCTION:	Make payments from the Municipal Fund in accordance with procedures.
CONDITIONS:	Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.
RECORD KEEPING:	Retain Cheque Vouchers, including electronic transfer records as evidence of decisions to make payments. Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))</i> , are retained in the Shire’s record keeping systems.
POWER TO SUBDELEGATE:	<i>Local Government Act 1995</i> s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO:

Executive Manager Corporate Services
Manager Finance
General Manager Operations

SUPPLEMENTARY CONDITONS:

Authorise payments from the Municipal Fund (i.e. sign cheques, initiate and authorise electronic payments)

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference
Refer accounts for payment schedule presented to Council each month				

DA08 – TRUST FUND / PROCEDURES AND PAYMENTS

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Local Government Act 1995</i> s5.42 Delegation of some powers or duties to CEO s5.43 Limitations on delegations to CEO
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Government Act 1995</i> s6.9(3) Trust fund <i>Local Government (Financial Management) Regulations 1996</i> reg.12 Payments from municipal or trust fund, restrictions on making
FUNCTION:	Make payments from the Trust Fund in accordance with procedures.
CONDITIONS:	Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.
RECORD KEEPING:	Minute details of Council’s resolution to receive the Authorised Cheque Listing and retain Cheque Vouchers as evidence of decisions to make payments. Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))</i> , are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE:

Local Government Act 1995
s5.44 CEO may delegate powers and duties to other employees

CEO DELEGATION TO:

Executive Manager Corporate Services
Manager Finance
General Manager Operations

SUPPLEMENTARY CONDITIONS:

Above stated conditions apply.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA09 – WAIVER OR CONCESSIONS - Granting

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Local Government Act 1995</i> s5.42 Delegation of some powers or duties to CEO s5.43 Limitations on delegations to CEO Shire of Katanning - Policy 2.15, Rating Concessions
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Government Act 1995</i> s6.12(1)(b)(c) and (3) Power to defer, grant discounts, waive or write off debts
FUNCTION:	Waive or grant concessions in relation to money owed to the Shire. Write off money owed to the Shire. Determine the conditions to be applied to waive, grant a concession or write off money owed to the Shire.
CONDITIONS:	Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”. Authorise a waiver, grant a concession or write off an amount of money owed to the Shire to a maximum value of \$1,000 GST exclusive. Write offs to be reported to Council monthly with the Sundry Debtors Listing. Write offs exclude instances where a debtor has been incorrectly charged.
RECORD KEEPING:	Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))</i> , are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE:*Local Government Act 1995*

s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO:

Executive Manager Corporate Services

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference
22/05/2025	Peter Klein	CEO	Debt write Off	DB/25/92
11/07/2025	Peter Klein	CEO	Pioneer Room Fee Waiver	C/25/4976
29/07/2025	Peter Klein	CEO	Pioneer Room Fee Waiver	C/25/5157
12/08/2025	Peter Klein	CEO	Pioneer Room Fee Waiver	C/25/5248
12/08/2025	Peter Klein	CEO	Pioneer Room Fee Waiver	C/25/5248
18/08/2025	Peter Klein	CEO	Pioneer Room & Ram Pavilion	C/25/5281
28/10/2025	Peter Klein	CEO	Main Stadium, Kitchen & Creche	C/25/5750
31/10/2025	Peter Klein	CEO	Sprigg Bar	C/25/6377

DA10 – INVESTMENTS

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Local Government Act 1995</i> s5.42 Delegation of some powers or duties to CEO s5.43 Limitations on delegations to CEO
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Government Act 1995</i> s6.14 Power to invest <i>Local Government (Financial Management) Regulations 1996</i> reg.19 Investments, control procedures for
FUNCTION:	<p>Money held in the municipal fund or the trust fund that is not, for the time being, required by the local government for any other purpose may be invested in accordance with Part III of the <i>Trustees Act 1962</i>.</p> <p>Establish and document internal control procedures to ensure control over investments that enable the identification of the nature and location of all investments and the transactions related to each investment.</p>
CONDITIONS:	Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.
RECORD KEEPING:	<p>Record details of documented procedures; the subsequent amendment of procedures and ECM-links to relevant evidentiary documents.</p> <p>Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))</i>, are retained in the Shire’s record keeping systems.</p>

POWER TO SUBDELEGATE:

Local Government Act 1995
s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO:

Executive Manager Corporate Services
Manager Finance

SUPPLEMENTARY CONDITONS:

Establish and maintain procedures

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference
Refer Schedule of Investments (presented to Council each Month)				

DA11 – RECOVERY OF UNPAID RATES

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Local Government Act 1995</i> s5.42 Delegation of some powers or duties to CEO s5.43 Limitations on delegations to CEO
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Government Act 1995</i> s6.56(1) Rates or service charges recoverable in court s6.60 Local government may require lessee to pay rent s6.64 Actions to be taken s6.69(2)(3) Right to pay rates, service charges and costs, and stay proceedings s6.74(1) Power to have land re-vested in the Crown if rates in arrears 3 years Schedule 6.2(1)[1] Provisions relating to lease of land where rates or service charges unpaid [Section 6.65] Schedule 6.3(1)[4] and (4)[1] Provisions relating to sale or transfer of land where rates or service charges unpaid [Section 6.68(3)]
FUNCTION:	<p>Undertake recovery of overdue unpaid rates, as well as the costs of proceedings, if any, for that recovery, incurred in a court of competent jurisdiction.</p> <p>As part of the legal recovery of rates and charges in court, documents such as summonses and warrants are required to be duly authorised.</p>
CONDITIONS:	<p>Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.</p> <p>Legal representation is limited by the <i>Magistrates Court (Civil Proceedings) Act 2004</i>.</p>
RECORD KEEPING:	Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))</i> , are retained in the Shire’s record keeping systems.
REFERENCES:	<i>Magistrates Court (Civil Proceedings) Act 2004 – Part 4</i>

POWER TO SUBDELEGATE:

Local Government Act 1995
s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO:

Executive Manager Corporate Services
Manager Finance

SUPPLEMENTARY CONDITIONS:

Above stated conditions apply.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA12 – BANK ACCOUNTS

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Local Government Act 1995</i> s5.42 Delegation of some powers or duties to CEO s5.43 Limitations on delegations to CEO
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Government Act 1995</i> s6.6 Funds to be established <i>Local Government (Financial Management) Regulations 1996</i> reg.8 Separate bank etc. accounts required for some monies.
FUNCTION:	Maintain separate accounts with a bank or other financial institution for money required to be held in: <ul style="list-style-type: none">▪ the municipal fund;▪ the trust fund; and▪ reserve accounts.
CONDITIONS:	Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.
RECORD KEEPING:	Record details of accounts opened and maintained. Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))</i> , are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE:

Local Government Act 1995
s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO:

Executive Manager Corporate Services
Manager Finance

SUPPLEMENTARY CONDITIONS:

Above stated conditions apply

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA13 – EXTENSION FOR RATE EXEMPTION APPLICATION

POWER / DUTY ASSIGNED TO: Local Government

POWER TO DELEGATE: *Local Government Act 1995*
s5.42 Delegation of some powers or duties to CEO
s5.43 Limitations on delegations to CEO

DELEGATION TO: Chief Executive Officer

POWER / DUTY DELEGATED: *Local Government Act 1995*
s6.76 Grounds of Objections

FUNCTION: Determine an application to extend the time for lodging an objection to the rate record where an objection is to be made relating to a rates exemption in accordance with *s6.26 Rateable Land* beyond 42 days from the date of service of the rate notice.

CONDITIONS: Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.

Applications for an extension are to be made in writing.

A recommendation on a rates exemption is to be referred to Council.

RECORD KEEPING: Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE: *Local Government Act 1995*
s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO: Executive Manager Corporate Services
Manager Finance

SUPPLEMENTARY CONDITIONS: Above stated conditions apply

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA14 – AUTHORISED OFFICERS – Variation of Meeting Date – Annual Electors Meeting

POWER / DUTY ASSIGNED TO: Local Government

POWER TO DELEGATE: *Local Government Act 1995*
s5.42 Delegation of some powers or duties to CEO
s5.43 Limitations on delegations to CEO

DELEGATION TO: Chief Executive Officer

POWER / DUTY DELEGATED: Local Government Act 1995
S5.27 Electors’ general meetings

FUNCTION: Change the Annual Electors Meeting date should the need arise.

CONDITONS: Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.

RECORD KEEPING: Record details of authorisations issued.

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire’s record keeping systems

POWER TO SUBDELEGATE: Local Government Act 1995
S5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO: CEO has exercised the right not to sub-delegate the Delegation.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA27 – BEHAVIOUR COMPLAINTS OFFICER

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Local Government Act 1995</i> s5.42 Delegation of some powers or duties to CEO s5.43 Limitations on delegations to CEO
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Government (Model Code of Conduct) Regulations 2021</i> <i>Schedule 1 Model code of conduct Division 3 Behaviour cl. 11</i>
FUNCTION:	Authority to appoint 1 or more persons to receive complaints and withdrawals of complaints.
CONDITIONS:	Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”. Appointment to the role of Behaviour Complaints Officer must be made in writing to the nominee for a defined period. The Chief Executive Officer is to consider the skills, knowledge and training required for the role when making an appointment.
RECORD KEEPING:	Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))</i> , are retained in the Shire’s record keeping systems

POWER TO SUBDELEGATE: Nil

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

BUILDING ACT 2011

DA15 – BUILDING ACT 2011

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Building Act 2011</i> s127 Delegation: special permit authorities and local governments
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Building Act 2011</i> The following Permit Authority functions as required by the <i>Building Act 2011</i> and subsidiary Regulations s20 Grant of building permit s21 Grant of demolition permit s22 Further grounds for not granting an application s27 Conditions imposed by permit authority s58 Grant of occupancy permit s62 Conditions imposed by permit authority s65 Extension of period of duration s110 Building orders s111 Notice of proposed building order other than building order (emergency) s117 Revocation of building order
FUNCTION:	The Authority to approve or refuse to grant permits and issue Building Orders:
CONDITIONS:	Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”. Notify Council of all refusals to grant Permits and Building Orders issued.

RECORD KEEPING:

Any Permit granted or Building Order duly completed is sufficient record for the purposes of this Delegation.

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE:

Building Act 2011
s127 (6A) The CEO of a local government may delegate to any other local government employee.

CEO DELEGATION TO:

General Manager Operations

SUPPLEMENTARY CONDITIONS:

Above stated conditions apply with regards to:

- s110 Building orders
- s111 Notice of proposed building order other than building order (emergency)
- s117 Revocation of building order

CEO DELEGATION TO:

Building Surveyor

SUPPLEMENTARY CONDITONS:

Above stated conditions apply with regards to:

- s20 Grant of building permit (Certified)
- s20 Grant of building permit (Uncertified; within level of Building Surveying Practitioner Registration)
- s21 Grant of demolition permit
- s22 Further grounds for not granting an application
- s27 Conditions imposed by permit authority
- s58 Grant of occupancy permit
- s62 Conditions imposed by permit authority
- s65 Extension of period of duration
- s110 Building orders
- s111 Notice of proposed building order other than building order (emergency)
- s117 Revocation of building order

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA16 – VERGE PERMITS

POWER / DUTY ASSIGNED TO: Local Government

POWER TO DELEGATE: *Local Government Act 1995*
s5.42 Delegation of some powers or duties to CEO
s5.43 Limitations on delegations to CEO

DELEGATION TO: Chief Executive Officer

POWER / DUTY DELEGATED: *Local Government (Uniform Local Provisions) Regulations 1996*
reg.6 Obstruction of public thoroughfare by things placed and left

FUNCTION: Consider and issue Verge Permits, with or without conditions in accordance with the requirements of reg.6.

CONDITIONS: Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.

In issuing permits, licences and approvals ensure the Code of Conduct requirements for ‘Quasi-Judicial Role’ are applied.

RECORD KEEPING: As per Building / Demolition Permits, a Verge Permit duly completed is sufficient record for the purposes of this Delegation.

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE: *Local Government Act 1995*
s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO: General Manager Operations
Building Surveyor

SUPPLEMENTARY CONDITONS: Above stated conditions apply.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

LOCAL PLANNING SCHEME No 5

DA17 – CONTROL OF PLANNING MATTERS

Delegation Title	Control of Planning Matters
Delegation Number	DA17
Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> <ul style="list-style-type: none">– s.5.42 Delegation of some powers or duties to the CEO– s.5.43 Limitations on delegations to the CEO– s.5.44 CEO may delegate powers and duties to other employees– s.5.45 Other matters relevant to delegations under this Division– s.5.46 Register of, and records relevant to, delegations to CEO and employees.–
Express Power or Duty Delegated:	<i>Planning and Development Act 2005;</i> <i>Planning and Development (Local Planning Schemes) Regulations 2015 - Schedule 2 (Deemed Provisions) clauses 82, 83 & 84; and</i> <i>Shire of Katanning Local Planning Scheme No.5.</i>
Delegate:	Chief Executive Officer
Function: <i>This is a precis only.</i> <i>Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	Council delegates its authority and power to the Chief Executive Officer in accordance with Clauses 82 and 83 in Schedule 2 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> as follows: <ol style="list-style-type: none">1. <u>Advertising Applications for Development Approval</u> Public advertising of development applications in accordance with Clause 64 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> where specifically required or deemed necessary due to concerns regarding potential impacts, including referrals to adjoining and other nearby landowners, State government agencies and essential service providers.2. <u>Consideration and Final Determination of Applications for Development Approval</u><ol style="list-style-type: none">2.1 Approve development applications with a use class permissibility classification of 'P', 'D' and 'A' in Table 1 (i.e. Zoning Table) of the Shire of Katanning Local Planning Scheme No.5 in accordance with Schedule 2 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>, and impose conditions as required where:

- a) the proposed development is compliant with all relevant standards and requirements, including any proposed variations thereto where no substantial impacts are considered likely to occur; and
- b) no valid planning objections have been received (if advertised).

2.2 Where any valid planning objections are received during public advertising of a development application for a single house or any development associated with a single house, excluding development of or associated with a heritage protected place, the Chief Executive Officer shall determine the application as required by Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

2.3 Approve an application to amend an aspect of a previously approved development application which, if amended, would not substantially change the development approved as per clause 77 in Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

2.4 Grant an extension of development approval for up to two (2) years with no changes to any conditions of approval as per clause 77 in Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

2.5 Refusal of all development applications where the proposed use is not permitted (i.e. use permissibility classification of 'X' in Table 1 (i.e. Zoning Table) of the Shire of Katanning Local Planning Scheme No.5).

2.6 With the exception of single houses or any development associated with a single house, excluding development of or associated with a heritage protected place, an officer to whom delegated authority is granted to finally determine development applications is not to exercise that authority in the following circumstances and shall refer all applications to a meeting of Council for formal consideration and final determination:

- a) Where the Chief Executive Officer has received a request from a Councillor that the matter be referred to Council for consideration or determination; or
- b) Where the delegated decision would be contrary to the intent of a previous decision made at a Council meeting, or any law or regulation; or
- c) Where notification has been given to adjoining and nearby owners or the general public for comment in accordance with the Local Planning Scheme or any associated policy and valid planning objections have been received within the time specified.

3. Use Not Listed

To determine if a use not specifically listed in the Zoning Table (Table 1) of the Shire of Katanning Local Planning Scheme No.5 is consistent, may

be consistent or is not consistent with the objectives of the zone and publicly advertise a development application in accordance with Clause 64 of the *Planning and Development (Local Planning Schemes) Regulations 2015* where the use may be consistent with the objectives of the subject land's relevant zoning classification.

4. Waiving of Development Application Fees

Waive the statutory fee payable for an application for development approval where the applicant and/or owner (as appropriate) is a registered not-for-profit organisation, and the proposed development is for community benefit.

5. Advertising Extensions for Local Planning Scheme Amendments

To extend the advertising period for local planning scheme amendments where it is considered necessary to provide adequate consultation and/or accommodate specific community consultation exercises (e.g. special electors' meetings, workshops etc.).

6. Directions Regarding Unauthorised Development

To give written direction/s in relation to unauthorised development and to authorise any action available to the local government under the *Planning and Development Act 2005* incidental to such written direction, including but not limited to:

- a) issuing a notice to remove, pull down, take up, or alter the development and to restore the land as nearly as practicable to its condition immediately before the development started, to the satisfaction of the local government; and/or
- b) commence legal action in accordance with the Council's endorsed procedure for compliance and enforcement.

These powers shall not be exercised in circumstances where the Chief Executive Officer has received a request from a Councillor that the matter be referred to Council for consideration or determination.

7. Responsible Authority Reports to the Development Assessment Panel

To prepare and submit Responsible Authority Reports to the Development Assessment Panel pursuant to Regulation 12 of the *Planning and Development (Development Assessment Panels) Regulations 2011* in relation to applications for development approval under Shire of Katanning Local Planning Scheme No.5. The Chief Executive Officer is to advise Council of the lodgement and subsequent decision of a Development Assessment Panel (DAP) application at the next available Council meeting.

8. Subdivision Applications

- 8.1 Prepare and submit formal responses to the Western Australian Planning Commission (WAPC) in relation to all strata, survey strata and green title subdivision applications (including amalgamations) with due regard for the WAPC's Model Subdivision Conditions Schedule (as amended) and the standards and requirements of the

Shire of Katanning Local Planning Scheme No.5 including any associated local planning policies of relevance, the Residential Design Codes and WAPC Development Control Policy 3.4 - Subdivision of Rural Land (as applicable).

8.2 Issue formal subdivision clearances where the relevant local government conditions of subdivision approval by the WAPC have been satisfied and all relevant application fees have been paid by the proponent.

9. State Administrative Tribunal Applications

9.1 Respond to applications for review lodged with the State Administrative Tribunal, including the preparation of any statements required during the process, liaison with the State Administrative Tribunal as required, and representations at review hearings, where a decision made by Council, or a condition or conditions associated with that decision, is substantively in accordance with the responsible officer's recommendation.

9.2 Engage independent professional advice, including legal advice, where a decision made by Council, or a condition or conditions associated with that decision, is substantially different to the responsible officer's recommendation.

Important Note:

The delegations outlined above do not preclude the Delegate or Sub-Delegate referring the categories of development or legal proceedings outlined above to Council for formal consideration and final determination after having regard to the circumstances of a particular case.

Council Conditions on this Delegation:

1. Where any development application has been determined under the delegations outlined above the approval shall contain the following footnote:

Determination of this application has been made under delegated authority. If you object to this decision or any of the conditions imposed you may request that Council reconsider the decision. The right to request reconsideration is separate from and does not impinge upon any right of appeal under the Planning and Development Act 2005.

2. All matters determined under delegated authority are to be listed at the first available Ordinary Meeting of Council.

3.

Express Power to Sub-Delegate:

Local Government Act 1995:
– s.5.44 CEO may delegate some powers and duties to other employees.

Sub-Delegate/s: Appointed by CEO

General Manager Operations
Town Planner

CEO Conditions on this Sub-Delegation:

Conditions on the original delegation also apply to the sub-delegations.

1. Where any development application has been determined under the delegations outlined above the approval shall contain the following footnote:
Determination of this application has been made under delegated authority. If you object to this decision or any of the conditions imposed you may request that Council reconsider the decision. The right to request reconsideration is separate from and does not impinge upon any right of appeal under the Planning and Development Act 2005.
2. All matters determined under delegated authority are to be listed at the first available Ordinary Meeting of Council.

Compliance Links:

File notes, notices and correspondence to be entered in the Shire of Katanning Central Records system.

Record Keeping:

File notes, notices and correspondence to be entered in the Shire of Katanning Central Records system in accordance with Regulation 19 of the *Local Government (Administration) Regulations 1996*.

Version Control:

1	New delegation for the control of various town planning related matters adopted by Council on [*insert date*] June 2024 to replace previous delegation numbers DA17, DA18 and DA19 in the Shire of Katanning Delegations Register July 2022.
2	
3	

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference
21/07/2025	Graham Barnes	General Manager Operations	<i>Subdivison/Amalgamation application</i>	C/25/5025

BUSH FIRES ACT 1954

DA20 – BUSH FIRES ACT – Powers and Functions

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Bush Fires Act 1954</i> s48 Delegation by local governments
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Bush Fires Act 1954</i>
FUNCTION:	All powers, duties and functions of the local government under the <i>Bush Fires Act 1954</i> .
CONDITIONS:	Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.
RECORD KEEPING:	Maintain records of activities and decisions made under this delegation. Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))</i> , are retained in the Shire’s record keeping systems

POWER TO SUBDELEGATE: Community Emergency Services Manager.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

MAIN ROADS ACT 1930

DA21 – MAIN ROADS – Control of Advertisements

POWER / DUTY ASSIGNED TO: Local Government

POWER TO DELEGATE: *Main Roads Act 1930*
s33C Commissioner may delegate powers etc. under regulations to local government

DELEGATION TO: Chief Executive Officer

POWER / DUTY DELEGATED: ***Main Roads Act 1930***

FUNCTION: All powers, duties and functions of the local government under the *Main Roads Act 1930*.

CONDITIONS: Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.

RECORD KEEPING: Maintain records of activities and decisions made under this delegation.

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire’s record keeping systems

POWER TO SUBDELEGATE: CEO has exercised the right not to sub-delegate this delegation.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

FOOD ACT 2008

DA22 – PROHIBITION ORDERS

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Food Act 2008</i> s118 Functions of enforcement agencies and delegation s119 Conditions on performance of functions by enforcement agencies s120 Performance of functions by enforcement agencies and authorised officers
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Food Act 2008</i> s65 Prohibition order s66 Certificate of clearance to be given in certain circumstances s67 Request for re-inspection
FUNCTION:	This delegation provides authority to:- <ol style="list-style-type: none">1. Serve a prohibition order on the proprietor of a food business in accordance with s65 of the <i>Food Act 2008</i>;2. Give a certificate of clearance, where inspection demonstrates compliance with a prohibition order and any improvement notices;3. Give written notice to proprietor of a food business on whom a prohibition order has been served of the decision not to give a certificate of clearance after an inspection.
CONDITIONS:	Must act in accordance with the Shire's "Standard Conditions Relating to Delegations".
RECORD KEEPING:	Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))</i> , are retained in the Shire's record keeping systems.

POWER TO SUBDELEGATE: CEO has exercised the right not to sub-delegate this delegation.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA23 – REGISTRATION OF FOOD BUSINESS

POWER / DUTY ASSIGNED TO: Local Government

POWER TO DELEGATE: *Food Act 2008*
s118 Functions of enforcement agencies and delegation
s119 Conditions on performance of functions by enforcement agencies
s120 Performance of functions by enforcement agencies and authorised officers

DELEGATION TO: Chief Executive Officer

POWER / DUTY DELEGATED: *Food Act 2008*
s110 Registration of food business
s112 Variation of conditions or cancellation of registration of food businesses.

FUNCTION: The delegation provides the authority to:-

1. Register a food business in respect of any premises for the purposes of Part 9 of the *Food Act 2008* and issue a certificate of registration;
2. After considering an application, determine to grant (with or without conditions) or refuse the application;
3. Vary the conditions or cancel the registration of a food business in respect of any premises under Part 9 of the *Food Act 2008*.

CONDITIONS: Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.

RECORD KEEPING: Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE: Environmental Health Officer.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA24 – FOOD ACT 2008 - PROSECUTIONS

POWER / DUTY ASSIGNED TO: Local Government

POWER TO DELEGATE: *Food Act 2008*
s118 Functions of enforcement agencies and delegation
s119 Conditions on performance of functions by enforcement agencies
s120 Performance of functions by enforcement agencies and authorised officers

DELEGATION TO: Chief Executive Officer

POWER / DUTY DELEGATED: *Food Act 2008*
s125 Institution of proceedings

FUNCTION: The authority to institute proceedings for an offence under the *Food Act 2008*.

CONDITIONS: Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.

RECORD KEEPING: Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE: CEO has exercised the right not to sub-delegate this delegation.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

LIQUOR CONTROL ACT 1988

DA25 – LIQUOR LICENSING – SECTION 39 CERTIFICATES

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Local Government Act 1995</i> s5.42 Delegation of some powers or duties to CEO s5.43 Limitations on delegations to CEO
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Liquor Control Act 1988</i> s39 Certificate of local government as to whether premises comply with laws
FUNCTION:	The authority to approve or refuse to grant section 39 Liquor Licensing Certificates.
CONDITIONS:	Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”. Delegation provides authority to confirm premises comply with the requirements of the: <i>Health Act 1911, Food Act 2008</i> and any written law applying to the sewerage or drainage of those premises.
RECORD KEEPING:	Record details of certificates issued. Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))</i> , are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE: *Local Government Act 1995*
s5.44 CEO may delegate powers and duties to other employees

CEO DELEGATION TO: Environmental Health Officer.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

DA26 – LIQUOR LICENSING – SECTION 40 CERTIFICATES

POWER / DUTY ASSIGNED TO: Local Government

POWER TO DELEGATE: *Local Government Act 1995*
s5.42 Delegation of some Powers or duties to CEO
s5.43 Limitations on delegations to CEO

DELEGATION TO: Chief Executive Officer

POWER / DUTY DELEGATED: *Liquor Control Act 1988*
s40 Certificate of planning authority as to whether use of premises complies with planning laws

FUNCTION: The authority to approve or refuse to grant section 40 Liquor Licensing Certificates.

CONDITIONS: Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.

Delegation provides authority to confirm premises comply with the requirements of the *Planning and Development Act 2005* and Local Planning Scheme No. 5.

RECORD KEEPING: Record details of certificates issued.

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire’s record keeping systems.

POWER TO SUBDELEGATE: *Local Government Act 1995*
s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO: Environmental Health Officer.

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference

LOCAL GOVERNMENT ACT 1995 DELEGATIONS TO COMMITTEES

DA50 – BEHAVIOUR COMPLAINTS COMMITTEE

POWER / DUTY ASSIGNED TO:	Local Government
POWER TO DELEGATE:	<i>Local Government Act 1995</i> s.5.16 Delegation of some powers and duties to certain committees
DELEGATION TO:	Behaviour Complaints Committee
POWER / DUTY DELEGATED:	<i>Local Government (Model Code of Conduct) Regulations 2021:</i> <i>Clause 12 Dealing with a complaint</i> <i>Clause 13 Dismissal of complaint</i>
FUNCTION:	<ol style="list-style-type: none">1. Authority to make a finding as to whether an alleged breach the subject of a complaint has or has not occurred, based upon evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur [<i>MCC.cl.12(1) and (3)</i>]. In making any finding the Committee must also determine reasons for the finding [<i>MCC.cl.12(7)</i>].2. Where a finding is made that a breach has occurred, authority to:<ol style="list-style-type: none">a. take no further action [<i>MCC.cl.12(4(a))</i>]; orb. prepare and implement a plan to address the behaviour of the person to whom the complaint relates [<i>MCC.cl.12(4)(b), (5) and (6)</i>].3. Authority to dismiss a complaint and if dismissed, the Committee must also determine reasons for the dismissal [<i>MCC.cl.13(1) and (2)</i>].
CONDITIONS:	<ol style="list-style-type: none">a. The Committee will make decisions in accordance with the principles and specified requirements established in Council Policy Code of Conduct Behaviour Complaints Management.b. That part of a Committee meeting which deals with a Complaint will be held behind closed doors in accordance with s.5.23(2)(b) of the Act.c. The Committee is prohibited from exercising this Delegation where a Committee Member in attendance at a Committee meeting is either the Complainant or Respondent to the Complaint subject of a Committee agenda item.

d. In the event of (c) above, the Committee may resolve to defer consideration to a future meeting at which the conflicted Committee Member is absent and a Deputy Committee Member is in attendance.

NOTE TO CONDITIONS (C) AND (D): The purpose of this Condition is to require that a Committee Member who is identified as either the Complainant or Respondent is required to recuse themselves by notifying the Presiding Member of their intention to be an apology for the meeting at which the Complaint is an agenda item.

RECORD KEEPING:

Committee Minutes shall record the details of each decision made under this delegation in accordance with the requirements of Administration Regulation 19.

POWER TO SUBDELEGATE:

Nil

Date Delegated Power Exercised	Name Of Delegated Officer	Position Of Delegated Officer	Details of Delegation	File Reference



Thursday 5 February 2026

Peter Klein
Chief Executive Officer
Shire of Katanning

Dear Peter,

On behalf of Reconciliation WA and Reconciliation Australia, we are writing to provide an update on the Great Southern place-based Pilot, and acknowledge your organisation's time, care and contribution to date.

The Rising Program is an Aboriginal-designed and led movement that places people, place, and culture at its centre. The program empowers communities to drive locally informed, meaningful, and measurable reconciliation outcomes, moving reconciliation beyond symbolism toward genuine community-led systems change.

The Great Southern Pilot, delivered in partnership with a range of organisations, including the Shire of Katanning, is the first demonstration of this place-based model in Australia. It represents a national first in developing a RAP grounded in local context, leadership, and priorities.

We greatly appreciate the time, consideration, and commitment you and your team have invested in the place-based work. Your respectful engagement and constructive insights have been central to shaping the Great Southern place-based RAP and its supporting governance mechanisms. We are now well underway in drafting this landmark document—Australia's first place-based RAP—co-designed by reconciliation champions in the Great Southern region.

We are now asking organisations to specify their contributions and commitments within the place-based RAP, by indicating the resources (financial and in-kind) that organisations can contribute. This detail will assist us to quantify the value of our collective impact, understand accountabilities, and support our efforts to secure funding as we progress to the implementation stage. This information will remain private and is not included on the final RAP document.



ReconciliationWA

Please read through the draft RAP and complete the form attached in your email, outlining your organisation's current and future activity, aligned with the draft RAP deliverables, and indicate the role/s you can play. Where deliverables are co-deliverables, we ask you to provide this information indicatively as a potential delivery partner.

We would appreciate forms returned by **Friday 27 February**.

RAP deliverables are prioritised and grouped according to the Reconciliation Action Network's (RAN) identified priorities, current activity, interest and aspirations. These are Core Deliverables, Tier 1 Deliverables and Tier 2 Deliverables.

Understanding the collective contributions of the RAN creates an enabling environment as we transition to implementation, clarifying intent and accountability as we look forward – all vital in our collective pursuit for substantive reconciliation in the Great Southern.

If you are unsure about what this looks like for your organisation, please reply by email to regions@recwa.org.au and our team can meet with you for further discussion.

As we continue to co-design, co-decide, and co-deliver on our collective reconciliation aspirations through the place-based Pilot - we ask everyone to ensure documentation and work in progress remain internal to your organisation's team engaged with the Pilot, out of respect for the process and careful considered approach we all value. While we remain open to welcoming new network members, there is a significant body of work that has led us here and appropriate onboarding is critical.

Important reminders –

- To confirm your participation in the Great Southern place-Based RAP, and membership in the Reconciliation Action Network, please sign the [Commitment Statement](#) if you haven't already
- If you would like to be part of the place-based Pilot's Co-Delivery Committee, please [Nominate for the Fire Keepers Committee here](#)



ReconciliationWA

Thank you again for your partnership and leadership. We look forward to continuing this important work together as we progress the Great Southern place-based RAP and help shape a new model for reconciliation across regional Australia. If you would like to discuss any of the above, please reply by email and one of our team members will be in touch to make a time to meet.

Warm regards,

Jody Nunn
Chief Executive Officer
Reconciliation WA

Jade Thompson
Respect Rising Lead
Reconciliation WA

Kate Delaney
General Manager, Reconciliation
Action Plan (RAP) Program
Reconciliation Australia

