



SHIRE OF SANDSTONE
S E R V E T H E P E O P L E

ATTACHMENTS

Ordinary Council Meeting

Thursday 28 September 2023
1:00 PM

ADMINISTRATION

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2.1 CODE OF CONDUCT COUNCIL EMPLOYEES

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

1. Introduction

The Shire of Sandstones Code of Conduct (the Code) provides employees with clear guidelines for the standards of professional conduct expected of them in carrying out their functions and responsibilities.

The Code addresses the broader issue of ethical responsibility and encourages transparency and accountability. The Code expresses the Shire of Sandstone's commitment to high standards of ethical and professional behaviour and outlines the principles in which individual responsibilities are based.

The Code is complementary to the principles adopted in the *Local Government Act 1995* (the Act) and associated regulations, which incorporate four fundamental aims:

- (a) *better decision-making by local governments;*
- (b) *greater community participation in the decisions and affairs of local governments;*
- (c) *greater accountability of local governments to their communities; and*
- (d) *more efficient and effective local government.*

1.1 Statutory environment

The Code addresses the requirement in section 5.51A of the Act for the CEO to prepare and implement a code of conduct to be observed by employees of the Local Government, and includes the matters prescribed in Part 4A of the *Local Government (Administration) Regulations 1996*.

The Code should be read in conjunction with the Act and associated regulations. Employees should ensure that they are aware of their statutory responsibilities under this and other legislation.

1.2 Application

For the purposes of the Code, the term employees includes persons employed by the Shire of Sandstone or engaged by the Shire of Sandstone under a contract for services. The Code applies to all employees, including the CEO, while on the Local Government's premises or while engaged in Local Government related activities. Clause 3.15 of this Code (Gifts), does not apply to the CEO.

2. Values/vision/mission

Conduct and behaviour will be consistent with the Shire's vision statement and guiding values as adopted by the Council from Time to time.

Vision Statement

A welcoming and friendly community recognising our rich heritage and embracing economic opportunity, whilst nurturing our natural and built environment.

3. Code of Conduct

3.1 Role of Employees

The role of employees in Local Government is determined by the functions of the CEO as set out in section 5.41 of the Act.

5.41. Functions of CEO

The CEO's functions are to:

- (a) advise the council in relation to the functions of a local government under this Act and other written laws;*
- (b) ensure that advice and information is available to the council so that informed decisions can be made;*
- (c) cause council decisions to be implemented;*
- (d) manage the day to day operations of the local government;*
- (e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions;*
- (f) speak on behalf of the local government if the mayor or president agrees;*
- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees);*
- (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*
- (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.*

Local Government Act 1995

3.2 Principles affecting employment by the **Shire of Sandstone**

The principles set out in section 5.40 of the Act apply to the employment of the Shire of Sandstone's employees:

5.40. Principles affecting employment by local governments

The following principles apply to a local government in respect of its employees —

- (a) employees are to be selected and promoted in accordance with the principles of merit and equity; and*
- (b) no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage; and*
- (c) employees are to be treated fairly and consistently; and*

- (d) there is to be no unlawful discrimination against employees or persons seeking employment by the Shire on a ground referred to in the Equal Opportunity Act 1984 or on any other ground; and*
- (e) employees are to be provided with safe and healthy working conditions in accordance with the Occupational Safety and Health Act 1984; and*
- (f) such other principles, not inconsistent with this Division, as may be prescribed.*

Local Government Act 1995

3.3 Personal Behaviour

Employees will:

- (a) act, and be seen to act, properly, professionally and in accordance with the requirements of the law, the terms of this Code and all policies of the Shire of Sandstone;
- (b) perform their duties impartially and in the best interests of the Shire of Sandstone, uninfluenced by fear or favour;
- (c) act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Shire of Sandstone and the community;
- (d) make no allegations which are improper or derogatory (unless true and in the public interest);
- (e) refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
- (f) always act in accordance with their obligation of fidelity to the Shire of Sandstone.

3.4 Honesty and Integrity

Employees will:

- (a) observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- (b) be frank and honest in their official dealing with each other; and
- (c) report any dishonesty or possible dishonesty on the part of any other employee to their Line Manager or the CEO in accordance with this Code and the Shire of Sandstone's policies.

3.5 Performance of Duties

While on duty, employees will give their whole time and attention to the Shire of Sandstone's business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on the Shire of Sandstone.

3.6 Compliance with Lawful and Reasonable Directions, Decisions and Policies

- (a) Employees will comply with any lawful and reasonable direction given by any person having authority to make or give such an order, including but not limited to their Line Manager, Manager or the CEO.
- (b) Employees will give effect to the lawful decisions and policies of the Shire of Sandstone, whether or not they agree with or approve of them.

3.7 Administrative and Management Practices

Employees will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

3.8 Intellectual Property

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Shire of Sandstone upon its creation unless otherwise agreed by separate contract.

3.9 Recordkeeping

Employees will ensure complete and accurate local government records are created and maintained in accordance with the Shire of Sandstone's Recordkeeping Plan.

3.10 Dealing with Other Employees

- (a) Employees will treat other employees with respect, courtesy and professionalism, and refrain from behaviour that constitutes discrimination, bullying or harassment.
- (b) Employees must be aware of, and comply with their obligations under relevant law and the Shire of Sandstone's policies regarding workplace behaviour and occupational safety and health
- (c) Employee behaviour should reflect the Shire of Sandstone's values and contribute towards creating and maintaining a safe and supportive workplace.

3.11 Dealing with community

- (a) Employees will treat all members of the community with respect, courtesy and professionalism.
- (b) All Shire of Sandstone services must be delivered in accordance with relevant policies and procedures, and any issues resolved promptly, fairly and equitably.

3.12 Professional Communications

- (a) All aspects of communication by employees (including verbal, written and electronic), involving the Shire of Sandstone's activities should reflect the status, values and objectives of the Shire of Sandstone.
- (b) Communications should be accurate, polite and professional.

3.13 Personal Communications and social media

- (a) Personal communications and statements made privately in conversation, written, recorded, emailed or posted in personal social media, have the potential to be made public, whether intended or not.
- (b) Employees must not, unless undertaking a duty in accordance with their employment, disclose information, make comments or engage in communication activities about or on behalf of the Shire of Sandstone, its Council Members, employees or contractors, which breach this Code.

- (c) Employee comments which become public and breach the Code of Conduct, or any other operational policy or procedure, may constitute a disciplinary matter and may also be determined as misconduct and be notified in accordance with the *Corruption, Crime and Misconduct Act 2003*.

3.14 Personal Presentation

Employees are expected to comply with professional, neat and responsible dress standards at all times, in accordance with the Shire of Sandstone's relevant policies and procedures.

3.15 Gifts

- (a) Application

This clause does not apply to the CEO.

- (b) Definitions

In this clause –

activity involving a local government discretion has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

activity involving a local government discretion means an activity —

- (a) that cannot be undertaken without an authorisation from the local government; or
- (b) by way of a commercial dealing with the local government;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

associated person has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

associated person means a person who —

- (a) is undertaking or seeking to undertake an activity involving a local government discretion; or
- (b) it is reasonable to believe, is intending to undertake an activity involving a local government discretion

[r.19AA of the *Local Government (Administration) Regulations 1996*]

gift has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

gift —

- (a) has the meaning given in section 5.57 [of the *Local Government Act 1995*]; but
- (b) does not include —
 - (i) a gift from a relative as defined in section 5.74(1); or
 - (ii) a gift that must be disclosed under the *Local Government (Elections) Regulations 1997* regulation 30B; or

- (iii) a gift from a statutory authority, government instrumentality or non-profit association for professional training; or
- (iv) a gift from WALGA, the Australian Local Government Association Limited (ABN 31 008 613 876), the Local Government Professionals Australia WA (ABN 91 208 607 072) or the LG Professionals Australia (ABN 85 004 221 818);

[r.19AA of the *Local Government (Administration) Regulations 1996*]

gift means —

- (a) a conferral of a financial benefit (including a disposition of property) made by 1 person in favour of another person unless adequate consideration in money or money's worth passes from the person in whose favour the conferral is made to the person who makes the conferral; or
- (b) a travel contribution;

travel includes accommodation incidental to a journey;

travel contribution means a financial or other contribution made by 1 person to travel undertaken by another person

[Section 5.57 of the *Local Government Act 1995*]

relative, in relation to a relevant person, means any of the following —

- (a) a parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descendant of the relevant person or of the relevant person's spouse or de facto partner;
- (b) the relevant person's spouse or de facto partner or the spouse or de facto partner of any relative specified in paragraph (a),

whether or not the relationship is traced through, or to, a person whose parents were not actually married to each other at the time of the person's birth or subsequently, and whether the relationship is a natural relationship or a relationship established by a written law;

[Section 5.74(1) of the *Local Government Act 1995*]

prohibited gift has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

prohibited gift, in relation to a local government employee, means —

- (a) a gift worth the threshold amount or more; or
- (b) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth the threshold amount or more;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

reportable gift means:

- (i) a gift worth more than \$10 but less than \$300; or
- (ii) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth more than \$5 but less than \$100.

threshold amount has the meaning given to it in the *Local Government (Administration) Regulations 1996*, subject to the CEO's determination under subclause (c);

threshold amount, for a prohibited gift, means —

- (a) a gift worth the threshold amount or more; or
- (b) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth the threshold amount or more;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

(c) Determination

In accordance with Regulation 19AF of the *Local Government (Administration) Regulations 1996* the CEO has determined \$100 as the threshold amount for prohibited gifts.

- (d) Employees must not accept a prohibited gift from an associated person.
- (e) An employee who accepts a reportable gift from an associated person is to notify the CEO in accordance with subclause (f) and within 10 days of accepting the gift.
- (f) The notification of the acceptance of a reportable gift must be in writing and include:
 - (i) the name of the person who gave the gift; and
 - (ii) the date on which the gift was accepted; and
 - (iii) a description, and the estimated value, of the gift; and
 - (iv) the nature of the relationship between the person who is an employee and the person who gave the gift; and
 - (v) if the gift is one of two or more accepted from the same person within a period of one year:
 - (1) a description;
 - (2) the estimated value; and
 - (3) the date of acceptance,of each other gift accepted within the one year period.
- (g) The CEO will maintain a register of reportable gifts and record in it details of notifications given to comply with subclause (f).
- (h) The CEO will arrange for the register maintained under subclause (g) to be published on the Shire of Sandstone's official website.
 - (i) As soon as practicable after a person ceases to be an employee, the CEO will remove from the register all records relating to that person. The removed records will be retained for a period of at least 5 years.

3.16 Conflict of Interest

- (a) Employees will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.
- (b) Employees will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Shire of Sandstone, without first disclosing the interest to the CEO. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided.
- (c) Employees will lodge written notice with the CEO describing an intention to undertake a dealing in land which is within the district of the Shire of Sandstone, or which may otherwise be in conflict with the Local Government's functions (other than purchasing the principal place of residence).
- (d) Employees who exercise a recruitment or any other discretionary function will disclose any actual (or perceived) conflict of interest to the CEO before dealing with relatives or friends and will disqualify themselves from dealing with those persons.
- (e) Employees will conduct themselves in an apolitical manner and refrain from political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity.

3.17 Secondary Employment

An employee must not engage in secondary employment (including paid and unpaid work) without receiving the prior written approval of the CEO.

3.18 Disclosure of Financial Interests

- (a) All employees will apply the principles of disclosure of financial interest as contained within the Act.
- (b) Employees who have been delegated a power or duty, have been nominated as 'designated employees' or provide advice or reports to Council or Committees, must ensure that they are aware of, and comply with, their statutory obligations under the Act.

3.19 Disclosure of Interests Relating to Impartiality

- (a) In this clause, ***interest*** has the meaning given to it in the *Local Government (Administration) Regulations 1996*.

interest —

- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
- (b) includes an interest arising from kinship, friendship or membership of an association.

[r.19AA of the *Local Government (Administration) Regulations 1996*]

- (b) An employee who has an interest in any matter to be discussed at a Council or Committee meeting attended by the employee is required to disclose the nature of the interest:
 - (i) in a written notice given to the CEO before the meeting; or
 - (ii) at the meeting immediately before the matter is discussed.

- (c) An employee who has given, or will give, advice in respect of any matter to be discussed at a Council or Committee meeting not attended by the employee is required to disclose the nature of any interest the employee has in the matter:
 - (i) in a written notice given to the CEO before the meeting; or
 - (ii) at the time the advice is given.

- (d) A requirement described under (b) and (c) excludes an interest referred to in Section 5.60 of the Act.

- (e) An employee is excused from a requirement made under (b) or (c) to disclose the nature of an interest because they did not now and could not reasonably be expected to know:
 - (i) that they had an interest in the matter; or
 - (ii) that the matter in which they had an interest would be discussed at the meeting and they disclosed the nature of the interest as soon as possible after the discussion began.

- (f) If an employee makes a disclosure in a written notice given to the CEO before a meeting to comply with requirements of (b) or (c), then:
 - (i) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
 - (ii) at the meeting the person presiding must bring the notice and its contents to the attention of persons present immediately before a matter to which the disclosure relates is discussed.

- (g) If:
 - (i) to comply with a requirement made under item (b), the nature of an employee's interest in a matter is disclosed at a meeting; or
 - (ii) a disclosure is made as described in item (e)(ii) at a meeting; or
 - (iii) to comply with a requirement made under item (f)(ii), a notice disclosing the nature of an employee's interest in a matter is brought to the attention of the persons

present at a meeting, the nature of the interest is to be recorded in the minutes of the meeting.

3.20 Use and Disclosure of Information

- (a) Employees must not access, use or disclose information held by the Shire of Sandstone except as directly required for, and in the course of, the performance of their duties.
- (b) Employees will handle all information obtained, accessed or created in the course of their duties responsibly, and in accordance with this Code, the Shire of Sandstone's policies and procedures.
- (c) Employees must not access, use or disclose information to gain improper advantage for themselves or another person or body, in ways which are inconsistent with their obligation to act impartially and in good faith, or to improperly cause harm, detriment or impairment to any person, body, or the Shire of Sandstone.
- (d) Due discretion must be exercised by all employees who have access to confidential, private or sensitive information.
- (e) Nothing in this section prevents an employee from disclosing information if the disclosure:
 - (i) is authorised by the CEO or the CEO's delegate; or
 - (ii) is permitted or required by law.

3.21 Improper or Undue Influence

- (a) Employees will not take advantage of their position to improperly influence Council Members or employees in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.
- (b) Employees must not take advantage of their position to improperly influence any other person in order to gain undue or improper (direct or indirect) advantage or gain, pecuniary or otherwise, for themselves or for any other person or body.
- (c) Employees must not take advantage of their positions to improperly disadvantage or cause detriment to the local government or any other person.

3.22 Use of Shire of Sandstone Resources

- (a) In this clause –

Shire of Sandstone resources includes local government property and services provided or paid for by the Shire of Sandstone;

local government property has the meaning given to it in the Act.

local government property means anything, whether land or not, that belongs to, or is vested in, or under the care, control or management of, the local government

[Section 1.4 of the *Local Government Act 1995*]

- (b) Employees will:
 - (i) be honest in their use of the Shire of Sandstone resources and must not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;

- (ii) use the Shire of Sandstone resources entrusted to them effectively, economically, in the course of their duties and in accordance with relevant policies and procedures; and
- (iii) not use the Shire of Sandstone's resources (including the services of employees) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the CEO).

3.23 Use of Shire of Sandstone Finances

- (a) Employees are expected to act responsibly and exercise sound judgment with respect to matters involving the Shire of Sandstone's finances.
- (b) Employees will use Shire of Sandstone finances only within the scope of their authority, as defined in position descriptions, policies and procedures, administrative practices.
- (c) Employees with financial management responsibilities will comply with the requirements of the *Local Government (Financial Management) Regulations 1996*.
- (d) Employees exercising purchasing authority will comply with the Shire of Sandstone's Purchasing Policy, and the systems and procedures established by the CEO in accordance with regulation 5 of the *Local Government (Financial Management) Regulations 1996*.
- (e) Employees will act with care, skill, diligence, honesty and integrity when using local government finances.
- (f) Employees will ensure that any use of Shire of Sandstone finances is appropriately documented in accordance with the relevant policy and procedure, including the Shire of Sandstone's Recordkeeping Plan.

3.24 Reporting of Suspected Breaches of the Code of Conduct

Employees may report suspected breaches of the Code to their Line Manager, any Executive Manager or the CEO, in accordance with the Shire of Sandstone's relevant policy's.

3.25 Handling of Suspected Breaches of the Code of Conduct

Suspected breaches of the Code will be dealt with in accordance with the relevant Shire of Sandstone policies and procedures, depending on the nature of the suspected breach.

3.26 Reporting Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour

- (a) Employees may report suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour to their supervisor, Manager, or the CEO in accordance with Shire of Sandstone's relevant policies.
- (b) In accordance with the *Corruption, Crime and Misconduct Act 2003*, if the CEO suspects on reasonable grounds that the alleged behaviour may constitute misconduct as defined in that Act, the CEO will notify:
 - (i) the Corruption and Crime Commission, in the case of serious misconduct; or
 - (ii) the Public Sector Commissioner, in the case of minor misconduct.

- (c) Employees, or any person, may also report suspected serious misconduct to the Corruption and Crime Commission or suspected minor misconduct to the Public Sector Commissioner.
- (d) Employees, or any person, may also make a Public Interest Disclosure to report suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour, using the Shire of Sandstone's Public Interest Disclosure Procedures, published on the Shire of Sandstone's website.

3.27 Handling of Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour

Suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour will be dealt with in accordance with the appropriate Shire of Sandstone policies and procedures, and where relevant, in accordance with the lawful directions of the appropriate statutory body.

2.2 STAFF ATTRACTION AND RETENTION BENEFITS

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Over Award Payments

Non-Contract Staff are engaged by the Shire of Sandstone in accordance with the Local Government Officers Award or Municipal Employees Award that clearly stipulates classifications with minimum weekly rates effective from time to time. Any wage adjustment is to take effect from the first pay period of any new financial year unless otherwise directed by the WA Industrial Relations Commission.

In recognising the need to attract quality personnel to Sandstone, but at the same time, recognising the responsibilities associated with each level, an over-award payment percentage is to be loaded to the minimum rates applicable.

Furthermore, in recognition of the responsibilities associated with conducting the role of Leading-Hand within the Construction Crew, a Leading Hand Allowance is applicable.

The Shire of Sandstone Over-Award Payment Percentage is:	45%
The Shire of Sandstone Leading Hand Allowance (per week) is:	\$125

Roster System

Additionally, employees engaged on Roads Construction and Roads Maintenance be permitted to work a roster system of 6 on 1 off 6 on 8 off and that these shifts consist of 10-hour days.

Calculations of Annualised Hourly Rates are attached to this policy as a confidential item and therefore not available to the public.

Annualised hourly rates includes all wages, allowances, overtime, penalty rates and other loadings, including annual leave loading.

Both the Over-Award Percentage and Leading Hand Allowance will be reviewed annually in accordance with the review of the full Policy Manual and prior to the setting of the annual budget.

Performance and Service Recognition Scheme

This to be amended to become the “**Sandstone Location Allowance**”.

This allowance is paid to all staff not employed on the Roads Construction, Roads Maintenance roster system.

On 1st July each year the period of service be determined for each eligible employee.

Years of Service	Allowance	
0 to 1	115.38	Per Fortnight
1 to 2	153.85	Per Fortnight
2 to 3	192.31	Per Fortnight
3 to 4	230.77	Per Fortnight
4 to 5	269.23	Per Fortnight
5 or more	288.46	Per Fortnight

This allowance is an incentive for staff to remain with the Shire of Sandstone, a system recognising a combination of exemplary performance and longevity of service applies to all full-time, part-time staff, with part-time employees being entitled to a pro-rata payment.

Superannuation Contributions

That Councils contribution for Superannuation will be as follows: -

- That Council contributes 5% to those employees contributing 1% or greater of their own gross pay to the employees Superannuation Scheme.
- Contributions by Council to the Compulsory Occupational Superannuation Scheme will be at the rate set from time to time in line with the Superannuation Guarantee Component (SGC).
- Council reserves the right to negotiate alternative contributions for employees engaged on a negotiated contract of employment.

Annual Leave

In recognition of the isolation employees within the Sandstone community face, Council will provide all staff with an additional one week of Annual Leave over and above the award or contract provisions for all employees.

Annual Leave is provided to staff to allow them to take a break and recuperate from the rigors of work and as such they are encouraged to take leave annually. Staff will not be allowed to accrue more than 2 years accruals of annual leave unless they are planning an extended holiday and then only with the permission of the Chief Executive Officer.

Cashing Out of Annual Leave.

Cashing out annual leave means an employee receives payment instead of taking time off work.

Some awards and registered agreements allow annual leave to be cashed out, so check the award or registered agreement that covers your employee. Award and agreement-free employees may agree with their employer to cash out annual leave at any time. In all cases when cashing out is allowed, the following applies:

- the employee must retain at least 4 weeks annual leave.
- the payment for cashed out annual leave must be the same as what the employee would have been paid if they took the leave.
- an employer can't force or pressure an employee to cash out annual leave.

- there must be a written agreement with the employer.

An award or registered agreement may also limit the amount of annual leave an employee can cash out or the timeframe in which it can be cashed out.

If the award says that employees can cash out annual leave, employers and employees must make a record about the agreement to cash out annual leave on each occasion. This agreement must:

- be signed by both the employee and the employer.
- say the amount of leave being cashed out.
- say the amount that will be paid for the leave.
- say the date this will be paid, and
- if the employee is under 18, then it must be signed by their parent or guardian.

Employers must keep a copy of this agreement with the employee's records.

Application to Cash out see Attachment 1

Travel Leave

In recognition of the isolation employees within the Sandstone community face, Council will provide staff with two days additional Sick Leave for the purpose of travelling for medical and dental attention for the employee or an immediate family member who is domiciled with the employee. This leave is to be non-cumulative.

Removal/Relocation Expenses

That Council, in an effort to encourage quality staff to the Shire of Sandstone, contributes to removal/relocation expenses up to a maximum of \$4,500.00 Reimbursement of the removal/relocation expenses will be as follows: -

- 50% of the cost being repaid to the employee immediately after commencement.
- The balance to be repaid following 6 months service.

In respect to prospective employees that will be negotiating a contract of employment with the Shire of Sandstone, Council reserves the right to negotiate individually with the prospective employee regarding removal/relocation expenses.

If an employee leaves the employment of the Shire within 12 months of commencement 50% of any relocation costs are to be reimbursed to the Shire of Sandstone.

Purchase of FBT Exempt Equipment

The Shire of Sandstone supports staff in their purchase of Fringe Benefits Tax exempt work-related items such as a portable electronic device, an item of computer software, item of protective clothing, briefcase or tool of trade through salary sacrifice, subject to persons satisfying the Australian Tax Office requirements. Salary cannot be sacrificed to purchase desktop Personal Computers or peripherals such as monitors, scanners, etc.

Staff have the option to either purchase a product and seek reimbursement or Council will remit payment to the supplier directly. Staff will be provided with the opportunity to repay

this balance via payroll deductions over a period of up to twelve months. Staff members leaving the employ of Council prior to their full balance being recovered will be required to remit the balance automatically via their termination payment.

Staff Training

That Council allows appropriate accommodation (including meals) and travel expenses to be incurred by Staff when attending Training Seminars and Courses. Accommodation is to be arranged only by the relevant Executive Manager. Payment for private accommodation shall not be granted unless approved by the Chief Executive Officer.

Retirement Seminars

Within 24 months of an employee approaching retirement, application may be made to the employees' appropriate Manager for the employee to attend a seminar on retirement planning at shared cost.

Council's contribution may be to a maximum of \$1,000.00.

Office Uniform Policy

To maintain Council's corporate image administration staff are encouraged to wear a uniform or appropriate non-corporate attire. To support the wearing of uniforms and corporate attire Council will contribute up to \$500 per employee per year. Any additional cost is to be incurred by the employee.

Staff Housing

All tenancies of Shire residences are subject to the requirements of the Residential Tenancies Act 1987 [referred to hereafter as the Act], and the Shire of Sandstone Tenancy Agreement attached hereto and as from time to time amended by Council. The Agreement shall provide for the termination of the tenancy on termination of employment with the Shire.

Persons other than the tenant and direct family of the tenant are only permitted to stay in the house for a maximum of two weeks after which direct Chief Executive Officer (CEO) approval is required.

Unless otherwise stipulated in their employment contract, a security bond, currently \$1,000, as set by Council in the annual budget current at the time of employment, is to be paid. The CEO bond will be the same as other employees. Where a tenant intends to keep pets particularly dogs and cats, an additional bond of \$250 is to be paid. All bonds will be held in the Shire of Sandstone Trust Account.

The security bond may be paid by payroll deduction out of the first 6 full pays, and the pet bond (where applicable) taken out of the 7th pay.

CEO approval, in writing, is required for other than the designated tenant to stay in the house whilst the designated tenant is away on leave.

Housing will only be provided to employees in cases where the position involves a minimum of 20 hours or greater per week.

Shire housing will only be provided if a vacant residence is available, and the provision or non-provision will be negotiated in each separate engagement of employees. This is to cover circumstances when housing is not available, or the CEO determines for any reason not to provide housing for a particular employee or position. Nothing in this policy document should infer an obligation on behalf of the Shire to provide housing to all its employees. Shire housing cannot be utilised for any purpose other than as a dwelling without the express permission of Council.

Shire housing will not be provided to an employee who owns a house in Sandstone.

All rentals will be subject to a standard Residential Tenancy Agreement with vacation of the property no later than 14 days from employment with the Shire of Sandstone ceasing.

All tenancies will be subject to regular housing inspections – Quarterly in January, April, July, and October or more frequently if the need is so determined.

No smoking is permitted in any Council property allocated for Staff Housing.

Water Charges in Staff Houses (Council Owned)

That Council will pay all water accounts for staff residences as part of its operating maintenance to a maximum of \$2,500.00. accounts over and beyond that amount will become the responsibility of the tenant.

Power Charges in Staff Houses (Council Owned)

That Council will pay all power accounts for staff residences as part of its operating maintenance.

Gas for all non-contract staff is paid by Council.

Due to some houses having solar panels and some having reticulation giving tenants of those houses an unfair advantage over others Council will pay all electricity and water consumption costs.

The Chief Executive Officer has authority to negotiate Council contributions to these expenses within budget provisions as required to assist in attracting and retaining employees.

Housing Incentive Payments

Housing Incentive Payments be granted to all Shire Employees not residing in accommodation provided by Council at the rate of \$160.00 per week. Housing Incentive Payments provided to employees engaged on a permanent part-time basis will be applied on a pro-rata basis.

Where Council accommodation is provided, it is done so on a rent-free basis.

Where employees provide their own caravan no caravan park fees are payable, provided they work the minimum hours required. (See Staff Housing Minimum Hours)

Employees/Recognition of long and outstanding service

That for the purpose of section 5.50 (1) of the Act, the following maximum amounts be spent on a presentation gift to employees who retire or resign after a period of satisfactory service, at the CEO's discretion –

where an employee leaves prior to 5 years' service – up to a value not exceeding \$20 for each year (or part) of service.

5 – 10 years – up to a value not exceeding \$100, plus \$25 for each year (or part) of service over 5 years

10 – 15 years – up to a value not exceeding \$250 plus \$40 for each year (or part) of service over 10 years

15 – 20 years – up to a value not exceeding \$500 plus \$55 for each year (or part) of service over 15 years

20 years plus– up to a value not exceeding \$800 plus \$70 for each year (or part) of service over 20 years.

The Council reserves the right to pay an additional amount to that set out in this policy, where it considers circumstances warrant, in which event local public notice will be given.

Attachment 1

Application to Cash out Annual Leave.

Name of employee:

Name of employer:

The employer and employee agree to the employee cashing out a particular amount of the employee's accrued paid annual leave:

The amount of leave to be cashed out is: ___ hours.

The payment to be made to the employee for the leave is: \$ _____ subject to deduction of income tax.

The payment will be made to the employee on: ___/___/____

Signature of employee:

Date signed: ___/___/____

Name of employer representative:

Signature of employer representative:

Date signed: ___/___/____

2.3 POLICE AND MEDICAL CLEARANCES

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

PURPOSE/OBJECTIVE

It is normal practice for a Council to require of a prospective employee to obtain a police and medical clearance prior to being officially appointed.

Sandstone, being located in a remote area, can find this practice very difficult and there is a need to make some provision within a Policy to cover this situation.

POLICY STATEMENT

1. All persons engaged to commence employment with the Shire of Sandstone must obtain a POLICE CLEARANCE which must be current.
2. All persons engaged to commence employment with the Shire of Sandstone must obtain a MEDICAL CERTIFICATE from a qualified medical practitioner, with such clearance covering all requirements of the Shire of Sandstone as contained in the "PRE-PLACEMENT MEDICAL REPORT".
3. In the event that a Police Clearance is not supplied to the Shire prior to commencement then such appointment will be subject to the provision of a satisfactory police clearance within 1 (one) week of the commencement.
4. In the event that a satisfactory Medical Certificate is not supplied to the Shire prior to commencement then such appointment will be subject to the provision of a satisfactory Medical Certificate within 2 (two) weeks of the commencement.
5. It is a condition of employment at the Shire of Sandstone that all new employees are required to provide the Shire with a current police clearance and a current pre-employment medical certificate as prescribed in this policy. Any prospective employee who fails to provide these clearances to the Shire in accordance with this policy will not

have their employment confirmed by the Shire and they will be deemed to have failed to meet the probationary conditions of employment.

6. On the production of a receipt for the clearances the Shire of Sandstone will make a full re-imbusement of the cost of obtaining them to the employee.

2.4 EQUAL EMPLOYMENT OPPORTUNITY STATEMENT

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

EQUAL EMPLOYMENT OPPORTUNITY STATEMENT

EQUAL OPPORTUNITY POLICY STATEMENT

This Council recognises its legal obligations under the Equal Opportunity Act, 1984, and will actively promote equal employment opportunity based solely on merit to ensure that discrimination does not occur on the grounds of gender, marital status, age, pregnancy, race, and disability, religious or political convictions.

All employment training with this Council will be directed towards providing equal opportunity to all employees provided their relevant experience, skills and ability meet the minimum requirements for such training.

All promotional policies and opportunities with this Council will be directed towards providing equal opportunity to all employees provided their relevant experience, skills and ability meet the minimum requirements for such promotion.

All offers of employment within this Council will be directed towards providing equal opportunity to prospective employees provided their relevant experience, skills and ability meet the minimum requirements for engagement.

This Council will not tolerate harassment within its workplace. Harassment is defined as any unwelcome, offensive action or remark concerning a person's race, colour, language, ethnicity, political or religious convictions, gender, marital status or disability.

The equal opportunity goals of this Council are designed to provide an enjoyable, challenging, involving, harmonious work environment for all employees where each has the opportunity to progress to the extent of their ability.

Council will exercise the conditions and requirements of its Equal Opportunity Management Plan.

2.5 DISCRIMINATION, BULLYING AND HARASSMENT

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Policy Statement

The Shire of Sandstone and its employees are committed to providing a working environment where every employee is treated equally, fairly and without prejudice. For the purposes of this policy the term “employee/s” will extend to cover contractors, volunteers and any person performing work for or with the Shire of Sandstone in any capacity.

Unlawful Discrimination

An employee is directly discriminated against if they are treated less favourably than another person in the same or similar circumstance because of any one of the grounds of discrimination outlined below. Indirect discrimination can occur where a practice or requirement is imposed upon all employees; however a high proportion of employees with an attribute cannot comply with, or are affected by, that practice or requirement.

The Shire of Sandstone acknowledges its responsibilities and obligations pursuant to State and Federal equal opportunity and anti-discrimination laws.

The following is a non-exhaustive list of the grounds of discrimination for which it is unlawful to discriminate against an individual:

1. Age;
2. Family responsibility or status;
3. Race or colour;
4. Sex including gender identity, sexual orientation and intersex status;
5. Physical or mental disability;
6. Marital status;
7. Political or religious conviction;
8. Pregnancy;
9. Criminal record;
10. Breastfeeding;
11. Gender history;
12. Impairment;
13. National extraction or social origin; and
14. Trade union activity

Sexual Harassment

The *Equal Opportunity Act 1984 (WA)* and the *Sex Discrimination Act 1984 (Cth)* provide that it is unlawful to engage in sexual harassment. Sexual harassment can be defined as any unwelcome conduct of a sexual nature, such as an

unwelcome sexual advance or an unwelcome request for sexual favours, in circumstances in which a reasonable person would anticipate that the person harassed would be offended, humiliated or intimidated.

Some examples of sexual harassment include, but are not limited to:

1. Physical contact (touching, rubbing, patting, embracing, brushing up against etc.);
2. Gestures of a sexual nature;
3. Leering or staring;
4. Offensive telephone calls, emails, text messages or notes;
5. Sexual suggestive jokes or comments;
6. Tales of sexual exploits;
7. Repeated requests for a date;
8. Unwelcome comments or questions about a person's sex life, appearance or dress; and
9. Sexually graphic material (poster, calendars, cartoons, graffiti, messages, emails).

Bullying

Bullying is defined as repeated and unreasonable behaviour directed towards an employee or a group of employees that creates a risk to health and safety. Unreasonable behaviour amounts to behaviour that a reasonable person in the circumstances would see as unreasonable including behaviour that is victimising, humiliating, intimidating or threatening.

Bullying is also unlawful under the *Occupational Safety and Health Act 1984 (WA)* and the *Occupational Safety and Health Regulations 1996 (WA)*.

Some examples of bullying include, but are not limited to:

1. Loud, abusive or offensive language or comments;
2. Yelling and screaming;
3. Unjustified criticism and insults;
4. Unjustified threats of dismissal or other disciplinary action;
5. Acts of sabotaging another's work by withholding information which is required to fulfil tasks;
6. Spreading malicious rumours or misinformation;
7. Inappropriate comments about an employee's appearance, lifestyle or family;
8. Deliberately excluding an employee from workplace meetings or activities;
9. Hiding documents or equipment or withholding vital information required for effective work performance;
10. Constantly changing targets or work guidelines;
11. Overloading an employee with work and impossible deadlines;
12. Setting tasks that are unreasonably below or beyond an employee's level of skill;
13. Threats of assault or violence or actual violence;
14. Teasing and practical jokes; and
15. Isolating or ignoring an employee on a constant basis.

Where an employee makes a threat of violence or assaults another employee the police should be called.

Reasonable Management Action

The Shire of Sandstone has a right to take reasonable management action to direct the way in which work is conducted and to give employees lawful and reasonable directions to complete work in a certain manner. Reasonable management action is not workplace bullying.

Some examples of reasonable management action include, but are not limited to:

1. The establishment and regular use of performance management systems;
2. The setting of reasonable performance targets and deadlines;
3. Providing employees with constructive feedback or counselling to assist workers to improve their work performance or the standard of their behaviour;
4. Issuing a lawful and reasonable direction to an employee to complete a work task;
5. Preparing and amending a roster for employees;
6. Transferring an employee to a different work location for operational reasons;
7. Implementing organisational change;
8. Informing an employee about inappropriate behaviour in a confidential manner; and
9. Taking disciplinary action against an employee.

Other Behaviours not Considered to be Bullying

Where two or more employees have a difference of opinion and disagree on an issue, this is not usually considered to be workplace bullying. However, where conflict escalates and is repeated it may meet the definition of workplace bullying.

Additionally, bullying does not occur where bullying behaviour is a one-off occurrence and if that behaviour does not create a risk to health or safety.

Ways in which Bullying can Occur

There are a variety of ways bullying behaviour can occur in the workplace such as verbally, through email or text message or via social media. Bullying can be directed at an individual employee or a group of employees and can be carried out by one or more employees. Bullying can occur between employees, downwards from managers to employees or upwards from employees to supervisors or managers.

What to do if you think you are being Discriminated Against, Sexually Harassed or Bullied

Refer to the Grievance Policy and Grievance Procedure for steps to take if you think you are being discriminated against, sexually harassed, or bullied, or if you suspect another employee is experiencing any of those things.

Roles & Responsibilities

To ensure the intent of this policy is realised various roles within the Shire of Sandstone must assume certain responsibilities.

The Employer

The Shire of Sandstone will endeavour to:

1. provide all workplace participants with a workplace free from discrimination, sexual harassment and bullying;
2. provide and maintain safe systems of work;
3. provide a fair and effective procedure to investigate and resolve complaints of sexual harassment, discrimination and bullying;
4. treat all employees fairly; and
5. take suitable disciplinary action against any employee who is found to have sexually harassed, discriminated, bullied or victimised another employee.

All the Organisation's Employees

Employees are required to:

1. report any incidents of sexual harassment, discrimination or bullying they may see happening around them to an appropriate manager or supervisor;
2. follow all policies and procedures of the Shire of Sandstone;
3. ensure they do not victimise any person making a complaint of sexual harassment, discrimination or bullying; and
4. treat all employees fairly and with respect.

Consequences of Breaching This Policy

Any breach of this policy may result in disciplinary action up to and including termination of employment.

2.6 PROFESSIONAL DEVELOPMENT

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Council supports the training and professional development of elected members and staff to meet identified needs and adequately carry out their duties and further develop their careers. Council also acknowledges the value of staff attending conferences and the CEO will consider each request for such attendance on its merits.

Council will make adequate provision in the annual budget for costs incurred as per policy in the provision of training/professional development and conference attendance.

Attendances to be within budget unless approved by Council.

2.7 PAYMENT OF EXPENSES

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Where an officer is authorised to attend a conference or course, Council shall pay for fees, travelling and accommodation costs.

Where an officer is required to travel on approved Council business, Council shall pay travelling and accommodation costs.

Travelling costs shall be:

- In the case of travel by motor vehicle, travel shall be in a Council vehicle unless agreed between Council and the officer.

A condition of agreement will be that in the absence of the above the following applies:

- Rates of hire for use of an Officer's own motor vehicle on official business shall be as follows:

Area and Details	Engine displacement (in cubic centimetres)		
	Over 2600cc	Over 1600cc to 2600cc	1600cc and under
	Cents per kilometre		
Metropolitan area	93.97	67.72	55.85
South West Land Division	95.54	68.66	56.69
North of 23.5 Latitude	103.52	74.12	61.21
Rest of state	99.01	70.87	58.37
Motorcycle	Rate c/km		
Distance travelled	32.55		

- 30.6.1 Motor vehicles with rotary engines are to be included in the 1600 - 2600 category.

- 30.6.2 Metropolitan area means that area within a radius of 50 kilometres from the Perth Railway Station.
- 30.6.3 South West Land Division means the South West Land Division as defined by Section 28 of the Land Act.
- 30.6.4 Other areas means that area of the State south of 23.5 degrees South Latitude, north of 23.5 degrees South Latitude, excluding the Metropolitan area and the South West Land Division.

In the case of other types of travel, the actual cost of travel

2.8 OCCUPATIONAL HEALTH & SAFETY

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

The Shire of Sandstone regards the promotion of sound and effective Occupational Safety and Health practices as a common objective for the CEO, Managers, Supervisors, Employees and Contractors.

The Policy of the Shire of Sandstone is to ensure that every employee works in an environment where direct efforts are made to prevent accidents, injury and disruption to employees' health and foreseeable work hazards.

The Shire of Sandstone acknowledges a duty to achieve these objectives by:

- Providing and maintaining a safe working environment.
- Providing adequate training and instruction to enable employees to perform their work safely and effectively.
- Investigating all actual and potentially injurious occurrences in order to eliminate the cause and reduce the level of risk.
- Comply with AS/NZS 4801 Occupational Health and Safety Management Systems audit tool.
- Compliance with Occupational Safety and Health (OSH) Act 1984, 2005 amendments, and Regulations 1996, relevant OSH Australian Standards, Codes of Practices and Guidance Notes.

Employees have a duty of cooperation in the attainment of these objectives by:

- Working with care for their own safety and that of other employees, contractors and public who may be affected by their acts or omissions.
- Using supplied personal protective clothing and equipment which is to be non-reflective day use clothing
- Reporting conditions which appear to be unsafe to their supervisor.

- Cooperating in the fulfilment of the obligations placed on their employer.
- Assisting in the investigation and the reporting of any accidents with the objective of introducing measures to prevent re-occurrence.

A safe and efficient place of work is our goal, and we must all be committed to reach this outcome.

INJURY MANAGEMENT

Background

Injury management focuses on early reporting, rehabilitation and return to work strategies to assist the injured worker make an early and safe return to work.

Objective

To meet the Shire's obligations under *Workers' Compensation and Injury Management Act 1981* by adopting a documented Injury Management System.

Aim of the Injury Management System

To provide the best possible response to the management of workplace injuries, so injured workers can remain at work or return to work at the earliest appropriate time.

Policy

The Shire is committed to assisting injured workers to return to work as soon as medically appropriate and will adhere to the *Workers' Compensation and Injury Management Act 1981* in the event of a work related injury.

Management supports the injury management process and recognises that success relies on the active participation and cooperation of the injured worker. Wherever possible, suitable duties will be arranged internally having regard for the injured workers' medical restrictions.

Injury Management Steps

When there is an injury at work the Shire will:

1. Take all necessary action to provide the injured worker with immediate first aid and access to appropriate medical assistance:

The Injury Management Coordinator is the Works Supervisor and CEO.

2. The Injury Management Coordinator will inform the appropriate parties as soon as possible if an injury occurs in the workplace. The appropriate parties are:

Insurance Brokers – LGIS, phone Perth office 08 9483 8888; and

The Chief Executive Officer, Shire of Sandstone.

3. The Injury Management Coordinator will inform the injured worker of the need to obtain a First Medical Certificate.
4. The worker will be supplied with a workers' compensation claim form.
5. The worker will be assisted to complete the claim form.
6. The First Medical Certificate and the claim form will be lodged with the Insurance broker within three working days.
7. Close contact will be maintained with the injured worker to check on progress and make arrangements for the worker to remain at work or return to work as soon as medically appropriate.
8. A Return to Work Program will be prepared, in consultation with the treating medical practitioner and the injured worker, when required.
9. The worker will be referred to a workplace rehabilitation¹ provider when required.
10. Progress towards the return-to-work goal will be monitored and recorded.
11. Regular communication will be undertaken with the insurance broker and insurer in relation to the injured workers' claim.

Injury Management: Policy and Procedure Manual and a Guide for Employers

The Shire adopts the Injury Management: Policy and Procedure Manual including the Injury Management: A Guide for Employers published by Workcover.

¹ For the purposes of this System, the term "workplace rehabilitation" means "vocational rehabilitation" as defined in the *Workers' Compensation and Injury Management Act 1981*.

2.9 SMOKING

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

That a 'No Smoking' policy throughout all Council owned and operated buildings, including staff housing, depot yards and vehicles/plant be adopted and enforced. No smoking within 5 meters of the Visitors Centre, Caravan Park office and Administration building.

2.10 NEGOTIATED SALARIES

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

That the following salaries and conditions are reviewed annually on anniversary dates by the Chief Executive Officer on a performance-based criteria and that following the review, the Chief Executive Officer is to submit recommendations to Council for consideration.

2.13 RESERVES – NOTIFICATION TO SURROUNDING LANDOWNERS

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

That when notice is received concerning any proposed changes in status of land (other than ownership) to Reserves, Council as a matter of courtesy notifies all adjoining landowners of the proposed changes for their information and/or comment.

2.14 COUNCIL CHRISTMAS FUNCTION

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

That the Chief Executive Officer is authorised to organise an Annual Christmas Function for shire elected members, employees and their partners and the community with costs to be within pre-determined budget provisions.

2.11 ACTING CHIEF EXECUTIVE OFFICER

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

That when the Chief Executive Officer is on Annual Leave or Extended Sick Leave the appointment of an Acting Chief Executive Officer will be at Council's direction and/or resolution.

In the event of the Chief Executive Officer taking Long Service Leave a relieving Chief Executive Officer is to be appointed by Council.

2.12 USE OF LOCAL GOVERNMENT EQUIPMENT

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

There should be no private use of Local Government equipment contained within the Depot, Administration Centre or Tourist Information Centre by employees for commercial gain.

Local Government owned lawn mowers and whipper snippers may be utilised by staff for personal use at shire owned housing, any other equipment may be hired by staff on the same basis as the public and subject to Councils hire of equipment policy

All Local Government equipment should be marked clearly to identify it as belonging to the Shire of Sandstone and returned to the facility taken from within the period of time agreed (preferably on the weekend of Rostered Days Off).

Any employee found utilising equipment outside of the circumstances approved by the Chief Executive Officer or utilising the equipment in such a manner to be considered negligent, that employee will forfeit future access to any Council equipment.

2.15 VEHICLE POLICY

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Objective

The objective of this policy is to help ensure Council's vehicles, plant & equipment is replaced at a time which optimises its use and minimises the whole of life cost.

Policy Provisions

In order to enable this policy to be implemented effectively and to eliminate the requirement to amend this policy each time vehicles, plant or equipment is replaced, Councils current list of plant has been separated into various categories with a replacement strategy for each category.

This policy is intended to be the basis for the on-going review of Council's 10-year replacement programme.

LIGHT VEHICLES

Level	Type & Description	Replacement Strategy	Accessories
1. CEO	4WD Executive Vehicle – Toyota Landcruiser GXL or equivalent	100,000 or 4 years	Roo bar, towbar, window tint, floor mats, dash mat, seat covers, Sat phone, new UHF radio, emergency GPS, first aid kit, fire extinguisher, Spotlights
2. DCEO/Works Supervisor	4WD Toyota Hilux SR5 dual utility – canopy with Council Approval	100,000 or 4 years	Roo bar, towbar, window tint, floor mats, dash mat, seat covers, Sat phone, new UHF radio, Emergency GPS, flashing beacon, first aid kit, Spotlights
3. Workshop	Vehicle Suitable for mechanic to carry out duties in the field.	100,000 or 5 years	Roo bar, towbar, window tint, floor mats, dash mat, seat covers, new UHF radio, first aid kit, fire extinguisher, twin flashing beacons
4. Gardener	2WD utility – Toyota Hilux or equivalent	100,000 or 4 years	Roo bar, towbar, window tint, floor mats, dash mat, seat covers, new UHF radio, Sat Emergency GPS, fire extinguisher, first aid kit, twin flashing beacons phone,
5. Maintenance Pool Vehicle	2WD utility - Toyota Hilux or equivalent	100,000 or 4 years	Roo bar, towbar, window tint, floor mats, dash mat, seat covers, new UHF radio, first aid kit, fire extinguisher, twin flashing beacons
6. Community Bus	Hi Ace Commuter Bus DSL A/T or equivalent	80,000 Or 7 years	Spotlights, UHF, Floor Mats, Tow bar, Bullbar, Denim seat covers, dash mat, GPS

LIGHT TRUCKS

Rubbish Truck	Max GCM 10,000	80,000 or 7 years	Cage, bin lifter, tow bar, window tint, floor mats, seat covers, UHF radio, roo bar
Maintenance Truck as maintenance Grader vehicle	Max GCM 11,000, 3 – 4 metre tray, 4x4 with equipment to allow for the running of caravan and maintenance grading operations	180,000 or 5 years	Hiab, Roo bar, towbar, window tint, floor mats, dash mat, seat covers, UHF radio, Emergency GPS, twin flashing beacons, tool box
Crew Cab	Max GCM 16,000, 4 - 5 metre tray,	180,000 or 5 years	Roo bar, towbar, window tint, floor mats, dash mat, seat covers, UHF radio, Sat phone, Emergency GPS, small car fridge, twin flashing beacons, tool box.

MISCELLANEOUS PLANT ITEMS

Trailers		10 years	
Fire Unit		15 years	As specified by DFES
Bore Boss		10 years	After 5years do a complete overhaul of pipe and pump equipment, generator and trailer. Any future replacement is to be referred to Council.

HEAVY VEHICLES

Construction Grader	14-foot blade, pusher block, rear rippers, spare wheel & carrier, slope meter	10,000 hours or 8-9 years	Window tint, floor mats, seat covers, UHF radio, Emergency GPS, fire extinguisher, twin flashing beacons
Maintenance Grader	180 kw engine – approx, 14-foot blade, pusher block, rear rippers, spare wheel & carrier, slope meter	10,000 hours or 8-9 years	Window tint, floor mats, seat covers, UHF radio, Sat phone, Emergency GPS, first aid kit, fire extinguisher, twin flashing beacons
Prime Mover – side tipper	GCM 105,000 approx.	175,000 or 5 years	Roo bar, towbar, window tint, floor mats, seat covers, UHF radio, Sat phone, Emergency GPS, first aid kit, fire extinguisher, twin flashing beacons
Prime Mover – water tanker	GCM 50,000 approx.	175,000 or 5 years	Roo bar, towbar, window tint, floor mats, seat covers, UHF radio, first aid kit, fire extinguisher, twin flashing beacons,
Loader	Approx. 160kw, 3.8 – 4.2 cum bucket rock bucket with lifting eye fitted	7,500 hours or 8 years	Window tint, floor mats, seat covers, UHF radio, fire extinguisher, first aid kit, twin flashing beacons
Loader	Up to approx 130kw, 3 m3 bucket with hydraulic quick hitch to suite existing attachments.	7,500 hours or 8 years	Window tint, floor mats, seat covers, UHF radio, fire extinguisher, first aid kit, twin flashing beacons
Side Tipper Trailers		10 years	After 5 years do a complete overhaul of trailer including paint.

SHIRE OF SANDSTONE
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Vibe Steel roller	Approx. – 18 tonnes	7,500 hours or 8 years	twin flashing beacons, Window tint, floor mats, seat covers, UHF radio, fire extinguisher
Multi tyred rubber Roller	Approximately 20 tonnes	7,500 hours or 8 years	twin flashing beacons, Window tint, floor mats, seat covers, UHF radio, fire extinguisher
Dolly		10 years	After 5 years do a complete overhaul of trailer including paint.
Water Cart		10 years	Spray and pump equipment to be upgraded/ updated every 5 years.
Fuel Tanker Trailer		12 years	After 5 years do a complete overhaul of pump, tank and trailer including paint.
Low Loader		10 years	After 5 years do a complete overhaul of trailer including paint.

STAFF USE OF LIGHT VEHICLES

All vehicles must be returned in a clean state after cessation of employment.

Level 1 – CEO

Unrestricted use of vehicle by the officer and spouse including periods of annual service leave within Western Australia – to be reviewed at time of appointing a new CEO. Council is to meet all the operating expenses with the exception that all fuel costs for Annual Leave are to be paid by the CEO. Vehicle will not be available for Long Service Leave or extended leave.

Council to meet all operating expenses other than fuel and servicing expenses incurred outside of Western Australia.

The CEO vehicle is to be made available as the Pool Vehicle when it is not being used by the CEO

Level 2 – DCEO

Unrestricted use of vehicle by the officer and spouse including periods of annual service leave within Western Australia – to be reviewed at time of appointing a new DCEO. Council is to meet all the operating expenses with the exception that all fuel costs for Annual Leave are to be paid by the DCEO. Vehicle will not be available for Long Service Leave or extended leave.

Council to meet all operating expenses other than fuel and servicing expenses incurred outside of Western Australia.

The DCEO vehicle is to be made available as the Pool Vehicle when it is not being used by the DCEO

Level 3 – Works Supervisor

Limited private use - entitles the Works Supervisor and a driver designated by the Works Supervisor to use the motor vehicle for both business and private purposes Southwest Land Division in Western Australia. Council is to meet all the operating expenses with the exception that all fuel costs for Annual Leave are to be paid by the Works Supervisor. Vehicle will not be available for Long Service Leave or extended leave.

2.16 GRIEVANCES, INVESTIGATION AND RESOLUTION

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Statement

All employees have a right to express any genuine grievances or complaints via an impartial internal process. All employees involved in a grievance process are expected to participate in good faith. For the purposes of this policy, the term “employee/s” will extend to cover contractors, volunteers and any person performing work for or with the Shire of Sandstone in any capacity.

Roles

Complainant: An employee who raises a complaint about a matter regarding the workplace.

Respondent: An employee who is alleged to have acted in a manner which caused the Complainant to raise a complaint.

Support Person: A Complainant and/or a Respondent may choose to bring a Support Person with them to a meeting, where practicable. The role of a Support Person is not to advocate on behalf of anyone, but to simply provide emotional support.

Witness: A person (including an employee) who is requested by the Shire of Sandstone to assist the process by providing relevant information regarding the complaint.

What to do if you have a Complaint?

If an employee (Complainant) is the victim of behaviour of another employee (Respondent) which is inconsistent with the Shire of Sandstone’s policies, procedures or guidelines (Policies), the Complainant should, where reasonable or practicable, first approach the Respondent for an informal discussion. If the nature of the complaint is deemed to be sufficiently serious, the complainant should contact their manager or the CEO directly.

If the inappropriate behaviour continues, the Complainant is encouraged to make a formal complaint to their manager.

If the manager is the Respondent in the matter or if the employee feels uncomfortable approaching their manager, the Complainant should approach the CEO.

If the CEO is the Respondent in the matter, the Complainant should approach the Shire President.

The employee who receives the complaint must contact the CEO, or the Shire President if the CEO is the Respondent, and decide upon the most appropriate way to take the matter forward, whether it is an informal discussion with the Complainant and/or the Respondent, or the commencement of a formal investigation of the complaint.

Key Principles in the Complaint Resolution Process

The following principles are necessary for the fair investigation and resolution of a complaint:

- **Confidential** – Only the employees directly investigating or addressing the complaint will have access to the information about the complaint. The Shire of Sandstone may inform or appoint a third party to investigate or advise on the investigation. All parties involved in dealing with a complaint are required to keep the matter confidential. Information will only be placed on an employee's personal file if they are disciplined as a result of the complaint;
- **Impartial (fair/unbiased)** – Both parties will have an opportunity to put their case forward. No assumptions are made, and no action will be taken until available and relevant information has been collected and considered;
- **Sensitive** – The employees who assist in responding to complaints should be specifically trained or equipped to treat all complaints sensitively and ensure the process is free of coercion or intimidation;
- **Timely** – The Shire of Sandstone aims to deal with all complaints as quickly as possible and in accordance with any legislative requirements;
- **Documented** – All complaints and investigations must be documented. In formal grievance processes, records must be kept of all documents collected and/or drafted as part of that process. For more informal processes, a file note or note in a diary may be sufficient;
- **Natural Justice** – The principles of natural justice provide that:
 - a Respondent against whom allegations are made as part of a grievance process has the right to respond to the allegations before any determination is made;
 - a Respondent against whom an allegation is made has the right to be told (where possible and appropriate) who made the allegation;
 - anyone involved in the investigation should be unbiased and declare any conflict of interest;
 - decisions must be based on objective considerations and substantiated facts; and
 - the Complainant and the Respondent have the right to have a support person present at any meetings where practicable.

- **Procedural Fairness** – The principles of procedural fairness provide that:
 - the Respondent is advised of the details (as precisely and specifically as possible) of any allegations when reasonably practicable;
 - the Respondent is entitled to receive verbal or written communication from the Shire of Sandstone of the potential consequences of given forms of conduct, as applicable to the situation;
 - the Respondent is given an opportunity to respond to any allegations made against them by a Complainant;
 - any mitigating circumstances presented to the Shire of Sandstone through the grievance process are investigated and considered;
 - the Respondent has the right to have an appropriate support person present during any inquiry or investigation process where practicable or necessary;
 - any witnesses who can reasonably be expected to help with any inquiry or investigation process should be interviewed; and
 - all interviews of witnesses are conducted separately and confidentially.

Outcome of Making a Complaint

If a complaint is substantiated, there are a number of possible outcomes. If the complaint involves a performance issue, the manager of the Respondent may commence a formal or

informal performance management process with the Respondent or elect to discipline the Respondent in accordance with the Disciplinary Policy.

If the complaint involves a breach of a Policy or any other behaviour that is inconsistent with the employment relationship, the manager of the Respondent, in consultation with the CEO, may elect to discipline the Respondent in accordance with the Disciplinary Policy.

Vexatious or Malicious Complaints

Where a Complainant has deliberately made a vexatious or malicious complaint that Complainant may be subject to disciplinary action, including but not limited to, termination of employment.

Victimisation of Complainant

A Complainant must not be victimised by the Respondent or any other employee of the Shire of Sandstone for making a complaint. Anyone responsible for victimising a Complainant may be subject to disciplinary action, including but not limited to, termination of employment.

Victimisation of Respondent

A Respondent must not be victimised by the Complainant or any other employee of the Shire of Sandstone. Anyone responsible for victimising a Respondent may be subject to disciplinary action, including but not limited to, termination of employment.

Variation to This Policy

This policy may be cancelled or varied from time to time. All the Shire of Sandstone's employees will be notified of any variation to this policy by the normal correspondence method.

2.17 DISCIPLINARY PROCEDURES

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Policy Statement

The Shire of Sandstone may from time to time consider that issues of employee behaviour, misconduct or unacceptable performance levels require disciplinary action.

Application

This policy applies to all employees who work at Shire of Sandstone including contractors, volunteers and any person performing work for or with the Shire of Sandstone in any capacity.

Commitment

The Shire of Sandstone is committed to providing the best possible service and ensuring its employees perform and conduct themselves in accordance with the Shire of Sandstone's policies, procedures and guidelines (Policies). Any disciplinary procedure will be applied in a consistent, fair and objective manner, and it will ensure that, where reasonable, employees are given an opportunity and assistance to improve.

Authority to take Disciplinary Action

Disciplinary action may only be taken when authorised by the manager. The manager may only approve disciplinary action after consultation with the CEO.

When the Disciplinary Policy Applies

Some examples of when this policy may be invoked include breaches of the Shire of Sandstone's policies and procedures including, but not limited to:

- breaches of the Code of Conduct such as failing to disclose a conflict of interest, or accepting a prohibited gift; or
- poor performance such as frequently attending for work late or producing a poor quality of work; or
- inappropriate behaviour such as theft, violating the Discrimination, Harassment and Bullying Policy, or wilfully disobeying a lawful instruction.

General Disciplinary Principles

The following principles will apply to any disciplinary action taken:

- **Nature of allegation and investigation:** Before formal disciplinary action is taken against an employee, the nature of the allegations made against an employee will be put to the employee and an investigation may follow, in accordance with the *Grievances, Investigations & Resolution Policy and*

Procedure;

- **Right to a support person:** Where an employee is required to attend a formal meeting regarding a disciplinary matter or procedure, the employee may be accompanied by a support person where practicable. The role of a support person is not to advocate on behalf of anyone, but to simply provide emotional or other support;
- **Confidential:** All parties must keep matters related to a disciplinary process confidential;

And

- **Fair and impartial:** The Shire of Sandstone strives to keep the disciplinary process fair and impartial, meaning that all parties involved will have an opportunity to put their case forward and be given an opportunity to respond.

Serious Misconduct

Serious misconduct pursuant to the *Fair Work Regulations 2009* includes, but is not limited to:

- wilful or deliberate behaviour by an employee that is inconsistent with the continuation of the contract of employment;
- conduct that causes serious and imminent risk to the health or safety of a person; or their reputation, viability or profitability of the Shire of Sandstone's organisation;
- the employee, in the course of the employee's employment, engaging in:
 - theft; or
 - fraud; or
 - assault;
- the employee being intoxicated at work; or
- the employee refusing to carry out a lawful and reasonable instruction that is consistent with the employee's contract of employment.

If an employee engages in serious misconduct, disciplinary action that may be taken includes, but is not limited to, summary dismissal (termination of employment without notice).

Other Disciplinary Action

With the exception of serious misconduct, where an employee has engaged in an act or omission which is inconsistent with any of the Shire of Sandstone's Policies, the employee could be disciplined as follows:

- **Verbal warning** – Where an employee engages in an act or omission which is inconsistent with the Policies, the Management has the discretion to issue the employee with a verbal warning. The verbal warning should be noted in a file note and placed on the employee's personnel file;
- **Written warning** – If the employee engages in a more serious act or omission, or acts in a manner which is inconsistent with the Policies, the Management has the discretion to issue the employee with a written warning. The employee

must be given a copy of the written warning.; and

- **Termination of employment with notice** – In cases other than summary dismissal, an employee's employment may be terminated with notice or payment in lieu of notice provided the Shire of Sandstone has a valid reason for terminating the employee's employment and the employee has an opportunity to respond to the reasons for termination.

Whenever an employee is required to attend a meeting regarding a disciplinary issue, the employee may have a support person present where practicable. The type of disciplinary action taken against an employee is at the Shire of Sandstone's discretion and the type of disciplinary action will depend on the seriousness and frequency of any misconduct or performance issue.

Principles to be Applied

Where disciplinary action is taken, the principles of procedural fairness must prevail. These principles are expanded on in the Shire of Sandstone's Grievances, Investigations, and Resolutions Policy and Procedure.

Investigation Procedures for Alleged Misconduct

Investigations into alleged misconduct should follow the processes detailed in the Shire of Sandstone's Grievances, Investigations, and Resolutions Policy and Procedure.

Reporting Obligations

If an officer or employee of the Shire of Sandstone has reporting obligations pursuant to the *Corruption and Crime Commission Act 2003 (WA)* and suspects on reasonable grounds that a matter arises which concerns or may concern misconduct, the Corruption and Crime Commission must be notified of that matter as soon as reasonably practicable.

Employees must also be aware of and adhere to any obligations pursuant to the *Public Interest Disclosure Act 2003 (WA)*.

Variation to this Policy

This policy may be cancelled or varied from time to time. All the organisation's employees will be notified of any variation to this policy by the normal correspondence method.

2.18 FITNESS FOR WORK

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

1 Purpose

This procedure outlines guidelines and the expectations of the Shire of Sandstone to demonstrate their duty of care under the Occupational Safety and Health Act and control the incidence of risk of injury or accident as a result of an employee being unfit for work.

As an employer the Council is obliged to provide a safe workplace so that employees are not subject to unnecessary hazards. Part of this duty to take reasonable care relates to taking reasonable steps to ensure employees are in a fit state to work safely and to minimise risks to both themselves and their work mates.

Employees and other persons in the workplace have a corresponding duty under legislation to take reasonable care so as not to expose themselves or their fellow employees to unnecessary risks.

Employees have an obligation to advise the employer if they:

- Are unfit to perform work as a result of fatigue, alcohol or drugs;
- Are taking any medication that might affect their work performance;
- Believe another employee or person in the workplace is unfit to perform work as a result of alcohol or drugs.

The Alcohol and Other Drugs Policy applies to all the Shire of Sandstone employees or other persons performing work upon the premises or property of the Shire of Sandstone.

Employees found to be under the influence of or suffering from the adverse effects of drugs, alcohol or any other substance whilst at work will be disciplined appropriately.

Serious offences may result in instant dismissal.

Third offences will result in dismissal.

2 References

- AS 4308 – 2008; Procedures for the collection, detection and quantitation of drug abuse in urine
- Occupation Safety and Health Act 1984
- Poisons Act 1964

3 Definitions

For the purpose of this policy and procedure the following definitions apply:

Alcohol: any substance containing alcohol

Drugs: Amphetamines, Cannabinoids THC, Opiates, Barbiturates, Cocaine, Methadone, Benzodiazepines, alcohol and other narcotics, prescription drugs and non-prescription drugs

Fatigue: the inability to perform work effectively or safely due to lack of sleep, or the adverse effects of medication, alcohol, drugs and/or other substances (including “hangovers” and/or “come downs”, etc)

Fit for Work: not being under the influence of or affected by the adverse effects of drugs, alcohol or any other substance, or not being fatigued.

Impaired Work Performance: sudden or gradual deterioration in a person’s ability to function appropriately at work.

Misuse: inappropriate use of a substance on the Shire of Sandstone premises or property, including overdose of a drug or the failure to take a prescribed drug in accordance with medical advice

Substance: any drug that may have adverse effects causing impaired work performance

Unfit for Work: being impaired for work and therefore unable to perform duties in a safe manner.

Use: eating, drinking, inhaling, injecting or dermal absorption of any substance or drug.

4 Objectives

The objectives of introducing a Fitness for Work procedure is to reduce the risk posed to the Shire of Sandstone employees by the abuse of alcohol, drugs and substances or impaired work performance.

This procedure is not aimed at regulating individual's private behaviour outside the workplace providing that behaviour does not have a residual effect on work performance.

5 Compulsory Drug and Alcohol Testing

Employees and other persons in the workplace are required to undertake alcohol and drug testing when, where and as required. This will include:

- Random testing
- Extraordinary testing
- Incident testing
- Fitness for Work testing

Valid samples for the purposes of drug screening will comply with the requirements of Australian Standard 4308 for the collection, detection and quantitation of drugs of abuse in urine.

A screening test to identify the presence of alcohol will be conducted by breath analysing equipment that meets the requirements of Australian Standard 3547 (Breath alcohol testing devices for personal use) and the procedure used will be as recommended by the manufacturer of the device.

Other forms of testing will be used as they become available.

Authorised and trained persons will conduct all alcohol testing at the workplace. Where an employee or other person in the workplace returns a positive screening test result a confirmatory test will be conducted 20 minutes after initial test.

A positive confirmatory test result will be dealt with in accordance with the "Action in Relation to Test Results" provisions as contained in this Policy. A person who returns a negative confirmatory test result will be permitted to return to the workplace.

Random Testing

All employees and other persons in the workplace may be required to provide a sample for testing as required.

All employees will be tested at least once every 12 months.

Extraordinary Testing

An employee once found to have obtained a positive result in either drug or alcohol testing shall be required to undergo further testing at the rate of three extraordinary tests over six months not including normal random testing.

Council's Chief Executive Officer shall determine when extraordinary testing is to take place.

Incident Testing

Employees involved in significant incidents may be tested.

Significant incidents may include, but are not limited to:

- Vehicle accidents
- Any injuries
- Property/equipment damage
- Reportable near misses

Persons involved in such incidents will be tested for alcohol and/or drugs as per the procedures under this policy. They will not be permitted to commence work until a negative test result is returned and they are considered to be fit for work.

A person who is required to provide a post-incident sample will be on full pay until the testing process is completed at which time they will either return to work or be dealt with in accordance with the this Policy.

Fitness for Work Testing

Any employee who has reason to believe that another employee, a contractor's employee, or a visitor is under the influence of drugs or alcohol must report their suspicions to their supervisor/manager. If the supervisor/manager agrees that there is cause for suspicion, they must arrange for the person to be removed from the workplace. Contractors and employees are to undergo a drug and/or breathalyser test.

The person will not be permitted to commence work until a negative test result is returned and they are considered to be fit for work. The persons who are required to provide the sample will be on full pay until the testing process is completed at which time they will either return to work or be dealt with in accordance with this Policy.

6 Procedure

6.1 Alcohol

Persons being under the influence of alcohol will not be permitted to work on premises or with property of the Shire of Sandstone.

Employees are responsible for ensuring that they are not fatigued or under the influence of illicit drugs or alcohol prior to commencing work.

If an employee deems him/herself fit for work, commences work and subsequently appears impaired due to the influence of alcohol including working under the adverse effects of alcohol, they will be stood down from their duties and taken for a breathalyser alcohol test. If the employee is found positive to having a blood alcohol level above zero then the employee will be stood down without pay until the employee can return a zero result to a breathalyser test.

Please refer to the 'Refusal to undertake a test' section below if an employee refuses a breathalyser alcohol test.

All persons in charge of Council vehicles may be breathalysed prior to operating a vehicle to assure compliance with the zero tolerance policy for employees in charge of Shire plant and equipment.

All employees may be breathalysed at the commencement of their shift or any other time at the discretion of the Works Supervisor or CEO.

There may be occasions where alcohol may be included as part of a work function or other recognised work event. Where management has properly approved the consumption of alcohol, employees must continue to behave in a sensible and responsible manner with due care for their own and other people's safety and wellbeing. Failure to behave in a sensible and responsible manner with due care, or any failure to follow any directions given by management with regard to the consumption of alcohol may result in disciplinary action.

It is a condition of the Shire of Sandstone that employees make alternative arrangements to get home so that they do not drive themselves home following the consumption of alcohol. The Shire of Sandstone accepts no responsibility for employees during travel to and from the function.

6.2 Drugs and Prescription Medication

6.2.1 Illicit Drugs and Other Substances

Illicit drugs and other substances are strictly prohibited by the Shire of Sandstone. Being under the influence of, suffering adverse effects or in possession of, or found to be cultivating, selling or supplying drugs or other illicit substances whilst on the Shire of Sandstone property or premises will result in summary dismissal.

If demonstrating signs of the above, an employee must undergo a drug screening test conducted by trained staff of the Shire of Sandstone.

Employees are required to determine their fitness for work prior to commencing their duties. If an employee deems themselves fit for work, commences work, and subsequently appears impaired due to the influence of drugs including working under the adverse effect of drugs, they will be stood down from their duties and required to undergo a drug screening test. If the employee's drug screening test is found to be above the recommended threshold levels (as attached) then the employee will be stood down from duties on unpaid or annual leave at the employee's choice, until the employee returns a negative result to a drug screening test.

All persons in charge of Council vehicles may be asked to undergo a drug screening test prior to operating a vehicle to ensure compliance with the zero tolerance policy for employees in charge of Shire plant and equipment.

All employees may be asked to undergo a drug screening test at the commencement of their shift or any other time at the discretion of the Works Supervisor or CEO.

6.2.2 Prescription and Other Medication

It is an employee's responsibility to provide documentary evidence to their supervisor of any prescription or non-prescription medication they are taking that is deemed to potentially affect their ability to perform their duties.

This information is to be recorded on their personnel file for reference in the event of an emergency.

It is also required that employees provide the employer with relevant information regarding an employee taking prescription medication or known allergic reactions to any medication an employee may have (i.e. penicillin) that may be useful in a medical emergency.

Any prescription and other medication must be used in accordance with medical advice. Any non-prescription or other medication must be used in accordance with the manufacturer's recommendations.

Failure to follow these requirements may result in disciplinary action.

6.3 Fatigue

Fatigue can be the result of many different situations. Due to this, this procedure will directly reflect the implications of fatigue through the following external triggers (but are not limited to):

- Lack of sleep;
- Voluntary work;
- External work commitments.

In the interest of safety and health it is important that employees remain alert and function at full capacity whilst at work. When affected by fatigue, actions may be impaired through lack of concentration and poor judgement, therefore increasing the potential to cause injury or harm to themselves, personnel or members of the public.

It is the Shire of Sandstone's policy to provide a safe place of work for its employees. It is an employee's responsibility to report to their supervisors any other work commitments or voluntary commitments outside their employment with the Shire of Sandstone that may impact accordingly.

Depending on the circumstances, the Shire of Sandstone may agree to come to a compromise with the employee to ensure there is an equilibrium between regular hours worked at the Shire of Sandstone, sleep/rest and additional hours worked elsewhere (including paid and voluntary work).

If deprivation of sleep is the cause of fatigue due to other external circumstances (that are not listed above), a drug and alcohol screen may be required. If a positive result occurs, disciplinary action will result.

If sleep deprivation is due to illness or personal issues the Shire of Sandstone will endeavour to find a short-term compromise and support the employee in whatever capacity is appropriate.

In circumstances where the employee is unfit to remain at work as to the judgement of their employer, the employee may be stood down from work for the remainder of the day and depending on the circumstances this may occur with or without pay.

7 Refusal to Undertake a Test

Refusal by an employee to submit to or cooperate fully with the administration of a drug and alcohol test will be deemed to be the same as a First Positive result and the employee will be sent home on either earned annual leave or unpaid leave at the employee's choice.

The employee will be given a verbal warning. This will be performed in accordance with the relevant Council procedure which requires a record to be kept including the full details of the misconduct, time and date of warning, and names of witnesses.

The Employee will present themselves again for a test within 24 hours of first refusal to be tested. If the employee continues to refuse to take a test, it will be treated as a Second Positive result and the employee will be sent home on either earned annual leave or unpaid leave at the employee's choice. The employee will be given a final written warning assuming there are no mitigating circumstances.

The employee will present themselves for another test within 24 hours of the second refusal and undergo a test. If the employee continues to refuse to take a test, it will be treated as a Third Positive result. Formal disciplinary procedures will be invoked to ascertain if any mitigating circumstances exist and to allow the employee to state their case. Unless there are convincing arguments to the contrary, the individual may be dismissed without notice.

8 Disciplinary Action – Drugs and Alcohol

If the Drug and Alcohol or Fitness for Work procedure is in any way contravened by an employee, the offending employee will be subjected to disciplinary action, which may lead to a written warning and if the breach is serious enough to warrant dismissal, then dismissal may occur.

8.1. Testing levels for Alcohol

Range zero to less than 0.02%

Where an individual, after the 20-minute break, records a Blood Alcohol Content greater than zero and up to and including 0.02% they will be stood down and provided with safe transport off site.

Time off is to be taken as annual/unpaid leave.

For the first offence of a positive recording between zero and 0.02% the employee will be given a verbal warning by their supervisor.

Any subsequent positive test will result in formal disciplinary action being taken and a letter of warning issued.

Range 0.02% to 0.10%

Where an individual, after the 20-minute break, records a BAC greater than 0.02% and up to and including 0.10% they will be stood down and provided with safe transport off site.

Time off is to be taken as annual/unpaid leave.

A formal written warning will be issued.

Range greater than 0.10%

A positive result greater than 0.10% will be stood down for 24 hours immediately with a view to termination of their employment at the discretion of the Chief Executive Office.

8.2. Action in Relation to Drug and Alcohol Test Results

First Positive

If an employee or other person in the workplace returns a positive confirmatory test result for the first time for drugs or alcohol, then the following will apply:

- The employee will be sent home on either annual leave or unpaid leave at the employee's choice.
- If management considers the test result to be a serious breach, management may commence appropriate disciplinary action in line with the recommended HR practices.
This will be performed in accordance with the Council's relevant disciplinary procedure which requires a record to be kept including the full details of the misconduct, time and date of warning, and names of witnesses.
- The employee shall enter into discussions with their manager and the CEO regarding the positive result. The employee may request a representative to be present in a purely observatory capacity.
- Council will recommend to the employee that they seek medical and/or counselling help.

In the event of the positive result being for drugs other than cannabis, the employee will present themselves within 48 hours and undergo a further test. If the test is positive, it will be treated as a Second Positive.

Only if the test is negative will the employee be able to resume their normal duties.

In the event of the positive result being for cannabis, the employee shall undertake weekly drug testing. The employee will not be permitted to commence work until a negative result is achieved. This may continue for a maximum period of up to six weeks.

The cost of testing to provide a negative result shall be at the employee's own expense.

The employer will consider failure to undertake weekly drug testing as required and to return a test result that indicates a decline in the level of the drug which was found to be at or above the cut-off level prescribed in this Policy's attachment or to return a test result

which indicates the presence of any other drug at or above the cut-off level prescribed in this Policy as evidence of the employee's intention not to return to work and may terminate the contract of employment accordingly.

In the case of any other person in the workplace they will be removed from Council premises and will not be permitted to perform work for or with the Council or to enter Council premises until a negative result is achieved.

The cost of testing to provide a negative result shall be at the person's own cost.

On return to work the employee or other person in the workplace will be subject to extraordinary testing in addition to the usual testing programme. Further contravention of this Policy will result in disciplinary action up to and including termination of employment.

Second Positive

The below steps apply only if a first positive was not considered a serious breach, and the employee is not currently undergoing relevant disciplinary procedures. If a first positive is considered to be a serious breach, the HR process being undertaken will take precedence.

If an employee or other person in the workplace records a positive confirmatory test result for the second time for alcohol or drug, then the following will apply:

- The employee will be sent home on either annual leave or unpaid leave at the employee's choice and given a final written warning.
- The employee shall present themselves as soon as possible to a panel consisting of;
 - Supervisor / Manager
 - Chief Executive Officer, and
 - Health and Safety Representative (employee's choice)

The objective of the panel is to discuss;

- Source of problem;
- Explain the repercussions of a Third Positive test;
- Reinforce the Fit to Work Policy;

In the event of the positive result being for alcohol and/or drugs other than cannabis, the employee will present themselves within 48 hours and undergo a further test. If the test is positive, it will be treated as a Third Positive.

Only if the test is negative will the employee be able to resume their normal duties. In the event of the positive result being for cannabis, the employee shall undertake weekly drug testing at an authorised testing centre. The employee will not be permitted to commence

work until a negative result is achieved. This may continue for a maximum period of up to six weeks.

The cost of testing to provide a negative result shall be at the employee's own expense.

The employer will consider failure to undertake weekly drug testing as required and to return a test result that indicates a decline in the level of the drug which was found to be at or above the cut-off level prescribed in this Policy or to return a test result which indicates the presence of any other drug at or above the cut-off level prescribed in this Policy's attachment as evidence of the employee's intention not to return to work and may terminate the contract of employment accordingly.

In the case of any other person in the workplace they will be removed from Council premises and will not be permitted to perform work for or with the Council or to enter Council premises until a negative result is achieved. The cost of testing to provide a negative result shall be at the person's own cost.

On return to work the employee or other person in the workplace will be subject to extraordinary testing in addition to the usual testing programme. Further contravention of this Policy will result in disciplinary action up to and including termination of employment.

Third Positive

The employee will be immediately suspended from work without pay pending an investigation of the incident or occurrence. Formal disciplinary procedures will be invoked to ascertain if any mitigating circumstances exist and to allow the employee to state their case.

Unless there are convincing arguments to the contrary, the individual may be dismissed without notice. Where a person in the workplace other than an employee returns a positive confirmatory test result for the third time, the Shire of Sandstone may refuse to permit the person to perform work for or on behalf of the Council or to perform work on the premises or property of Council.

9 General Guidelines

Any employee who tests positive to an alcohol or drug screen will be stood down from their work on unpaid or annual leave at the employee's choice, until such time as they have proven they are fit for work.

Any person who is found to be significantly fatigued may also be stood down from work on unpaid or annual leave at the employee's choice, until such time as they have proven they are fit for work.

Employees who are found to be repeat offenders against this policy will ultimately face the prospect of dismissal.

10 Pre-commencement of Work

Employees are expected to present themselves fit for work on all occasions. Should an employee present themselves for work and prior to commencing their duties is observed to be unfit for work they may be required to undertake an alcohol and/or drug screen. If the screen proves positive, they will be stood down on unpaid or annual leave at the employee's choice, until they can return a negative result from a drug screening test or a breathalyser test.

11 Post-commencement of Work

If an employee deems himself or herself fit for work, commences work and subsequently appears impaired due to the influence of alcohol or drugs including working under the adverse effects of alcohol or drugs, they will be stood down from their duties and taken for a drug screening test. If the employee is found positive to having a blood alcohol level greater than zero or a drug screening test result above the cut off threshold limit (as attached) then the employee will be stood down on unpaid or annual leave at the employee's choice, until they can return a negative result from a drug screening test or a breathalyser test.

12 Summary Dismissal

The following are guidelines to circumstances that will result in summary dismissal:

- (i) any attempt to falsify the drug screening test or a breathalyser test.
- (ii) cultivating, selling or supplying drugs and/or other substances on any Shire of Sandstone's premises
- (iii) consumption of illicit drugs and/or unauthorised consumption of alcohol whilst on the work site or during the working period

13 Other

If an employee is found to be heavily intoxicated, above the legal limit to drive or extremely fatigued and they are sent home, it is a requirement of the supervisors to:

- Contact the employee's next of kin to arrange pick up
- If next of kin is unable to be contacted or unable to take employee home, alternative arrangements must be made so as to get the employee home safely. The employee is to be advised that their vehicle must, wherever practicable, be collected by a family member or friend that same day.

As part of their pre-employment medical all new employees will be required to undertake a drug screening test and a breathalyser test prior to commencing work at the Shire of Sandstone.

Note: If a screening test is sent to a laboratory for further analysis, there will be a time lapse between the onsite drug screening test being undertaken and the results being received from the laboratory. The employee will be sent home on unpaid or annual leave at the employee's choice, up to the time the test results are received by the Shire. However, if the test results are returned negative the pay for the time taken to process the tests and return results to the Shire will be reimbursed to the employee.

ATTACHMENT 1

Additional Information – Drug Testing

Counselling

The Midwest Community Drug Service team offers free counselling for drug related issues.

The team can be contacted on 9956 2424 and are located at Community Health Centre Shenton Street Geraldton.

Laboratory Testing

All samples are submitted for testing to Clinipath Pathology 310 Selby Street North Perth WA 6005.

The laboratory complies with Australian Standard 4308.2001 and is NATA accredited for quality assurance.

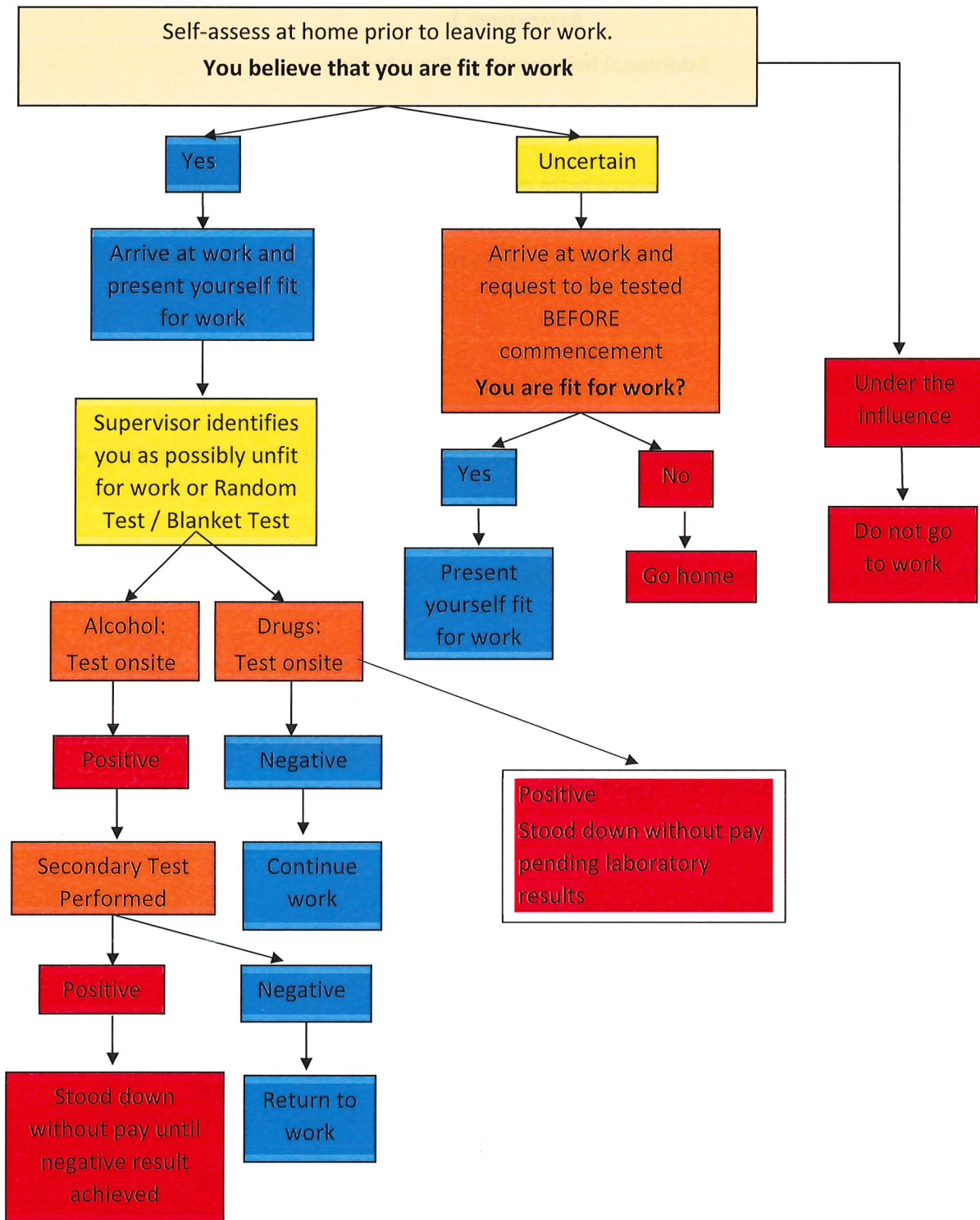
A 'presumptive positive result' on a screening test is if the result is above the recommended cut off threshold as stated in the Australian Standard 4308. If a presumptive positive result is found then a confirmatory test is performed.

Cut-off Threshold

As recommended by Australian Standard 4308

Class	Individual Drug	Screening Test (µg/L)	Confirmatory Tests (µg/L)
Amphetamines (i.e. Speed)		300	300
Benzodiazepines (i.e. Valium)		200	200
Opiates (i.e. Heroin)		300	
	Codeine		300
	Morphine		300
Cannabinoids (i.e. Marijuana)		50	15
Cocaine	Cocaine	300	150

µg/L = microgram per litre



Drug and Alcohol Procedure Flow Chart

2.19 EMERGENCY SERVICES LEAVE

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Paid leave of up to 38 hours per calendar year will be granted to employees who are members of an approved volunteer emergency service organisation (such as SES or Volunteer Bush Fire Brigade, St John Ambulance) for the purpose of participating in training or service, at the discretion of the Chief Executive Officer.

This leave will be in addition to annual leave entitlements. Service or training in excess of 38 hours per calendar year is subject to the approval of the Chief Executive Officer and is conditional upon the likely disruption to the employee's work.

For incidents that are not classified as priority one, leave is to be approved by the employee's line Manager.

Paid leave granted under this Policy will be treated as continuous service for the purposes of calculating annual leave, long service leave, sick leave or any other entitlements. Unpaid Leave will be treated as leave without pay.

Employees requiring access to Emergency Service Leave are to provide reasonable notification to the Shire where possible, and have the leave approved by the Chief Executive Officer.

Employees granted paid leave under this Policy shall be paid for time absent from duty up to the total of ordinary time usually worked in that day or period during the emergency, but not including time in excess of ordinary working hours, weekends or public holidays. Time off on full pay will also be allowed where there is an insufficient rest break between emergency services duty and the required commencement of the employee's normal shire shift start time.

Employees seeking leave to participate in a volunteer emergency service organisation under this policy must provide certification that they have become members of a recognised

volunteer service organisation. This certification will be placed on the employee's personnel file and recorded electronically within payroll records.

2.20 RECORD KEEPING POLICY

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Objective

The purpose of the Shire of Sandstone Record Keeping Policy is to define the principles that underpin the Shire's record keeping function and the roles and responsibilities of those individuals who manage or perform records processes on behalf of the Shire. This policy establishes a framework for the reliable and systematic management of the Shire records in accordance with legislative requirements and best practice standards.

Policy

This policy applies to all government records created or received by the Shire of Sandstone employee, contractor or elected member, or an organisation performing outsourced services on behalf of the Shire, regardless of their physical format, storage location or date of creation. The Shire of Sandstone recognises its records as a government-owned asset and will ensure that they are managed as such. Ownership and property interest of records created or collected during the course of business (include those from outsourced bodies or contractors) is vested in the Shire of Sandstone.

- **Elected members:** all elected Members are to create, collect and retain records relating to their role as an Elected Member for the Shire of Sandstone in a manner commensurate with legislation and the Shire's policies and procedures for record keeping. Party political and personal records of Elected Members are exempt.
- **Chief Executive Officer:** The CEO is to ensure that an organisational system for the capture and management of records is maintained that is compliant with legislative requirements and best practice standards
- **Managers:** All managers are to ensure record keeping policy and procedures are known and adhered to in their area of responsibility

- All Staff: All staff (including contractors) are to create, collect and retain records relating to the business activities they perform. They are to identify significant and ephemeral records, ensure significant records are captured into the Record Keeping System and that all records are handled in a manner commensurate with legislation and the Shire's policy and procedures for record keeping.

Creation of Records

All Elected Members, staff and contractors will create full and accurate records, in the appropriate format, of the Shire's business decisions and transactions to meet all legislative, business, administrative, financial, evidential and historical requirements.

Capture and Control of Records

All records created and received in the course of the Shire business are to be captured at the point of creation, regardless of format, with required metadata, into appropriate record keeping and business systems that are managed in accordance with sound record keeping principles.

Security and Protection of Records

All records are to be categorised as to their level of sensitivity and adequately secured and protected from violation, unauthorised access or destruction, and kept in accordance with necessary retrieval, preservation and storage requirements.

Access to Records

Access to Shire's records by staff and contractors will be in accordance with designated access and security classifications. Access to the Shire's records by the general public will be in accordance with the Freedom of Information Act 1992 and Shire of Sandstone policy. Access to the Shire's records by Elected Members will be via the Chief Executive Officer in accordance with the Local Government Act 1995.

Appraisal, Retention and Disposal of Records

All records kept by the Shire of Sandstone will be retained and disposed of in accordance with the General Disposal Authority for Local Government Records, produced by the State Records Office of WA.

Responsibility for Implementation

The Chief Executive Officer is responsible for the implementation and operation of this policy.

2.21 ACCESS AND INCLUSION POLICY FOR PEOPLE WITH DISABILITY, THEIR FAMILIES AND CARERS

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

PURPOSE/OBJECTIVE

To ensure that all members of the community regardless of their race, disability, age, religion or education level have equal access to all Council services, information and facilities, in keeping with the Western Australian *Disability Services Act 1993* and the *Equal Opportunity Act 1984*.

POLICY STATEMENT

The Shire of Sandstone recognises that people with Disability have the same rights and responsibilities as other community members to access services and facilities and to participate in the life of the community.

The Shire of Sandstone is committed to ensuring that the community is accessible and inclusive to all its members and agrees with the essence of the definition provided under the *Disability Services Act (1993)* which defines disability as a condition that:

- Is attributable to an intellectual, cognitive, neurological, sensory or physical impairment or a combination of those impairments
- Is permanent
- May or may not be episodic in nature

Additionally, the Shire of Sandstone includes people with 'temporary Disability' in its definition.

Disability may result in a person having a substantially reduced capacity for communication, social interaction, learning or mobility and a need for continuing support services in daily life. Some Disabilities, such as epilepsy, are hidden, while others, such as cerebral palsy, may be visible.

The shire aims to achieve accessibility to its services and facilities by people with a disability by:

- Promoting awareness of the needs of people with Disability
- Ensuring events are accessible
- Continuing to develop barrier free, accessible local infrastructure; and
- Ensuring public information is accessible
- Council to provide training on the needs of people with Disability for staff
- All public information about council's functions, facilities and services will be communicated in plain English and produced in clear formats with contrasting print

2.22 INFORMATION COMMUNICATIONS TECHNOLOGY (ict)

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Policy Statement

Effective security is a team effort involving the participation and support of every Shire of Sandstone employee who deals with information and/or information systems and devices. Every digital device user must understand this policy and carry out their use of digital devices in accordance with this policy. For the purposes of this policy the term “employee/s” shall cover persons performing work on a permanent basis with the Shire of Sandstone.

General Use of ICT Equipment

1. While the Shire of Sandstone’s network administration desires to provide a reasonable level of privacy, users should be aware that the data they create on the corporate systems remain the property of the Shire of Sandstone. Because of the need to protect the Shire of Sandstone’s network, the confidentiality of personal (non-work-related) information stored on any network device belonging to the Shire of Sandstone cannot be guaranteed.
2. A degree of personal use is allowed on the Shire of Sandstone’s equipment /devices /systems. Employees should exercise conservative judgment regarding the reasonableness of personal use but should be guided by the following principles:
3. personal use should be conducted either before or after contracted hours of work or during authorised breaks.
4. personal use should be limited and brief, avoiding excessive downloads or transmissions. An example of acceptable personal use would be conducting brief transactions through internet banking.
5. personal use should not breach anything in this policy, particularly relating to the downloading of offensive or copyrighted materials.
6. managers will determine the specific acceptable personal use for their

respective business areas as this will differ according to the needs of each group; and

7. if there is any uncertainty regarding acceptable personal use then employees should consult their supervisor or manager for guidance.
8. For security and network maintenance purposes, authorised individuals within the Shire of Sandstone may monitor equipment, systems and network traffic at any time, according to the specific nature and requirements of their roles.
9. The Shire of Sandstone reserves the right to audit networks and systems on a periodic basis to ensure system integrity and compliance with this policy.

All emails sent by Shire of Sandstone employees should include the 'signature' and disclaimer at the foot of the body of the email, in the format specified by the Shire of Sandstone.

Security and Proprietary Information

1. All information stored on the Shire of Sandstone's corporate systems should be regarded as confidential and care must be exercised before sharing or distributing any information.

If there is any uncertainty regarding the level of confidentiality involved, then employees should consult their supervisor or manager for guidance.

2. Passwords should be kept secure and accounts must not be shared. Authorised users are responsible for the security of their passwords and accounts. Passwords should be changed in accordance with Shire of Sandstone's advice from the ICT Team.
3. All devices connected to the Shire of Sandstone's computing systems/networks, regardless of ownership, must be running approved and up to date virus-scanning software.
4. Employees must use caution when opening files received from unknown senders.

Unacceptable Use

The information in this policy provides a framework for activities which fall into the category of unacceptable use, but do not represent an exhaustive list. Some users

are exempted from these restrictions during the course of carrying out responsibilities related to their role. Under no circumstances is any user authorised to engage in any activity that is illegal under local, state, federal or international law while connected to or utilising Shire of Sandstone ICT systems or resources.

System and Network Activities

The following activities are not permitted:

1. violations of the rights of any person or company/organisation protected by copyright, trade secret, patent or other intellectual property, or similar laws or regulations, including, but not limited to, the duplication, installation or distribution of "pirated" or other software products that are not appropriately licensed for use by the Shire of Sandstone or the end user;
2. unauthorised copying or digitising of copyrighted material and the installation of any copyrighted software for which the Shire of Sandstone or the end user does not have an active license.
3. exporting software, technical information, encryption software or technology, in violation of international or regional export control laws. The appropriate manager should be consulted prior to export of any material where status is unclear.
4. introduction of malicious programs or codes into the network or onto devices connected to the network.
5. revealing your account password to others or allowing use of your account by others.
6. the Shire of Sandstone's equipment is not to be used for the downloading or distribution of any material that could be considered as offensive. If an employee receives such material, they should notify their manager and also the ICT Team;
7. making fraudulent offers of products, items, or services, or running private business interests via any Shire of Sandstone equipment, device or account; and
8. undertaking private work.

The following activities are not permitted unless they are within the scope of regular responsibilities for an expressly authorised role/position:

9. effecting security breaches or disruptions of network communication. Security breaches include, but are not limited to, accessing data of which the user is not an intended recipient or logging into a server or account that the user is not expressly authorised to access.
10. executing any form of network monitoring which will intercept data not intended for the user's host.
11. attempting to avoid or bypass the Shire of Sandstone's network security measures.
12. interfering with any other user's account, by whatever means; and
13. using the system in a way that could damage or affect the performance of the network in any way.

Email and Communications Activities

The following activities are not permitted:

1. except during normal business notifications, sending or forwarding unsolicited electronic messages, including the sending of "junk mail" or other advertising material, jokes, or chain communication to individuals who did not specifically request such material.
2. any form of harassment via electronic/ICT means.
3. unauthorised use, or forging, of email header information.
4. solicitation of communication for any other electronic address, other than that of the poster's account, with the intent to harass or to collect replies.
5. Creating or forwarding "chain letters" or "pyramid" schemes of any type.
6. use of any of the Shire of Sandstone's network or systems for the purpose of generating unsolicited communications.
7. providing information about, or lists of, the Shire of Sandstone's employees to parties outside the Shire of Sandstone or to personal email addresses.
8. communicating in a manner that could adversely affect the reputation or public image of the Shire of Sandstone; and
9. communicating in a manner that could be construed as making statements or representations on behalf of the Shire of Sandstone without the Shire of Sandstone's express permission to do so.

Users should also endeavour to archive their Inbox, Sent Items, Deleted Items and other emailboxes on a regular basis, by either archiving or saving in the central record system. A size limit per mailbox may be implemented to ensure that the system is functioning optimally.

Remote Access

Employees with remote access should be reminded that, when they are connected to the Shire of Sandstone's network, their machines are an extension of that network, and as such are subject to the same rules and regulations that apply to the Shire of Sandstone's corporate equipment and systems. That is, their machines need to connect and communicate reliably with the Shire of Sandstone's network and servers to ensure the security and integrity of data and records.

Employees are reminded of the following conditions relating to remote access to the Shire of Sandstone's system:

1. family members must not violate any of the Shire of Sandstone's policies, perform illegal activities, or use the access for outside business interests.
2. the device that is connected remotely to the Shire of Sandstone's corporate network should be secure from access by external non-Shire of Sandstone parties and should be under the complete control of the user. the use of non-Shire of Sandstone email accounts (e.g. Yahoo, Hotmail, Gmail etc.) or other external resources is not permitted for the conduct of Shire of Sandstone business, thereby ensuring official business is not confused with personal business; and
3. all devices (whether personal or corporate) connected to the Shire of Sandstone's networks via remote access technologies should have up-to-date anti-malicious-code software.

Provision and Use of Mobile Phones and Information/ Communication Devices

Some employees will be supplied with a mobile phone and/or other mobile computing device if it is deemed necessary to their position. All mobile/portable devices supplied remain the property of the Shire of Sandstone and users must not change service providers unless authorized in writing to do so.

Where a mobile phone or device provides an email service, all emails sent or received or otherwise processed via the mobile device that are classified as a record of the Shire of Sandstone should be sent through the Shire of Sandstone's server, to ensure the integrity of the recordkeeping system.

Where the device includes a digital camera, users are to use the technology in a sensible manner. A failure to do so may lead to disciplinary action including possible termination of employment. Employees may also be held criminally liable for their actions.

It is unlawful for drivers to operate a mobile phone and/or other mobile computing device whilst driving. Phone calls may otherwise be made or received providing the device is accessible while mounted/fixed to the vehicle or does not need to be touched by the user. An employee who operates a mobile phone and/or other mobile computing device whilst driving may face disciplinary action including possible termination of employment. Employees may also be held criminally liable for their actions.

Consequences of Breaching This Policy

Any employee found to have breached this policy may be subject to disciplinary action including possible termination of employment. The Shire of Sandstone may also be obligated to refer any breach of this policy to an external agency where an employee may be held criminally liable for their actions.

Private/personal or unauthorised use of corporate ICT systems and/or devices may result in the employee being obligated to pay any extra costs incurred.

2.23 ROSTERED DAY OFF AND FLEXIBLE WORKING ARRANGEMENTS

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

1. Objectives

The objective of this policy is to define the hours of work and to provide for flexible working hours, including rostered day off procedures for staff.

2. Statement

This policy applies to all staff. The policy is intended to inform all employees of their rights and responsibilities when accruing and taking rostered days off and to establish consistent standards across all Departments of Council. Sandstone Shire Council is committed to providing flexibility in the workplace that considers the work requirements of the Council and the individual/family circumstances of the employees. The provision of rostered days off and flexible working arrangements contributes to this commitment and may assist employees to achieve greater work/life balance.

3. Nineteen day months (RDO) (152 Ordinary hours worked over 19 week days)

- a) Nineteen-day month RDO's are available to full time permanent administrative employees.
- b) The standard hours for office-based employees are 8.00am to 5.00pm, Monday to Friday, with a one-hour lunch break. Hours may be varied by agreement or by directive, in some sections (e.g Library, Customer First) to cater for customer service requirements.

The standard hours for outside based employees are 6.00am to 5.00pm, Monday to Friday with a half hour lunch break. Hours may be varied by agreement or by directive.

- c) The nineteen-day month RDO's are dependent upon the approval of the Chief Executive Officer and can be approved where working hours are feasible and nondetrimental to the operations of Council.
- d) Where a nineteen-day month RDO is approved, employees will be offered the opportunity to nominate a preferred day within the month in accordance with their family/non-working needs and the needs of the business unit/department. For outside based staff a nominated day will be given to lessen the disruption on works.
- e) Notification of the approved nominated day is to be recorded with the Human Resources section for payroll processing requirements.

- f) This designated day may be changed through agreement with the employee's Manager under circumstances where required by the operational needs or as response to family/non work unforeseen circumstances.
- g) Employees who work a nineteen-day month will work 8.0 hours per day.
- h) Employees are expected to consider reasonable requests to accrue their RDO, where operational/business demands dictate. A maximum of 3 RDO's shall be accrued at any one time, to accommodate the 3 days from Christmas/New Year period.
- i) Sick leave is paid at 8.0 hours per day, to allow for RDO's to be retained during the period of this leave.
- j) The paying out of RDO balances will only be allowable in cases of termination of employment. Payment will be made only for hours accumulated.

3.1. Accruing Rostered Days Off

- a) RDO's are calculated for administrative employees working 40 hours per week and being paid for 38 hours (7.6 hours per day). The extra 2.0 hours accrued each week goes towards employees' RDO accruals.
- b) Employees will accrue adequate time to take one RDO per month and 3 RDO's between the Christmas and New Year period with a small surplus of hours being generated. These additional hours are required to be taken on application and be subject to the normal leave approval provisions.
- c) Where an employee does not have enough RDO hours accrued for the three-day Christmas and the New Year period, annual leave or leave without pay may be taken.
- d) Employees required to work over the Christmas/New Year break, whether directed or nominated, will be given the option to take the 3 RDO's at a mutually agreed time prior to the end of February.
- e) Employees working a nineteen-day month can only accrue a maximum of 3 days (24 hours) towards RDOs.
- f) Employees employed on a part time basis will need to make arrangements with their Manager on the preferred option for accruing the required hours for the Christmas/New Year period. These arrangements are to be reported to Human Resources for payroll processing.

4. Nine Day fortnights (76 Ordinary Hours worked over 9 days)

- a) Nine-day fortnight RDO's are available to full time permanent employees.

- b) The standard hours for employees are between 6am to 5pm Monday to Friday, Lunch breaks to have the option of a half hour lunch break. Start and finish times to be determined by the specific requirements of the job.
- c) Nine-day fortnight RDO's shall be taken as they are due and may only be accrued or altered in exceptional circumstances, specifically approved by the CEO.
- d) An Accrued Leave form is to be completed and forwarded to the Payroll Officer when the RDO is not taken.
- e) Accrued leave resulting from the deferral of nine-day fortnight RDO is to be taken within the following 4 weeks unless the relevant Manager authorises otherwise.
- f) Teams or work groups are encouraged to review the arrangement of their working hours to maximise efficiency and service provision while at the same time meeting the needs of the employees involved. Proposals should be initially discussed with the relevant Manager, prior to approval being granted by relevant Supervisor.

5. Taking of Rostered Days off or Time Bank

- a) Where the approved nominated preferred RDO day within the month is taken, no leave application is required.
- b) Where the nominated preferred RDO day is to be changed, prior approval of the Manager is required. An approved Rostered Day Off Adjustment form is to be submitted to Human Resources for payroll processing prior to the nominated RDO falling due.
- c) RDO's should be taken in full days. Managers may however consider and approve RDO absences in half days or hours, at their discretion. Notification to be provided to the Human Resources section for payroll processing.
- d) Time Bank/Time in Lieu is to be taken at a time mutually agreed upon by the individual employee and their Manager in consideration of the operational/business requirements of that business unit.
- e) An approved Application for Leave is to be submitted to the Human Resources section for payroll processing prior to Time Bank being taken.

6. Flexible Start and finish Times

- a) Employees may request flexible start and finish times in accordance with the Local Government (State) Award, to be approved by their Manager. Approval shall not be withheld unreasonably, provided it meets the need of the operational requirements of the business unit/department.

- b) Variation to start and finish times shall be restricted to 'ordinary hours' of the Local Government (State) Award in order that no overtime cost shall be incurred by the Council.
- c) While acknowledging that it is beneficial for both employees and Council to provide some flexibility in staff attendance, the Local Government (State) Award sets out the provision for providing flexibility, the following shall apply: -
- Flexible staffing arrangement should not result in any denial of services.
 - There should be no additional costs incurred as a direct result of flexible staffing arrangements.
 - There should be equity of treatment for all eligible employees within a function or role within a department.
- d) Infrequent/unplanned changes made to start/finish times are to be maintained by the Manager. For longer periods of change (outside of 2 consecutive payroll weeks) or a permanent change to start/finish times are to be approved by the department Manager and reported to Human Resources.
- e) The Chief Executive Officer may vary the conditions of this policy in accordance with relevant awards, dependent on individual circumstances.

7. Flexible Working Arrangements / Time in Lieu (Time Bank)

- a) Flexible working arrangements are individual work arrangements that are organised through mutual agreement between individual employees and their Manager in consideration of the operational/business requirements of the business unit/department.
- b) The agreement and approval of working arrangements is to be given by the Chief Executive Officer, in writing before the working arrangement commences.
- c) If no prior written approval is obtained hours will not be accrued.
- d) Notification of approved hours to be worked to be supplied to Human Resources for payroll processing requirements. Claims for accrued hours must be made within 30 days of working extra time.

8. Associated Legislation

This policy complements other legislation and where it is silent on matters referred to in the following legislation such matters must be followed in accordance with the legislation:

- Local Government (State) Award; and
- Fair Work Act 2009.

Variation

Council reserves the right to review, vary or revoke this policy which will be reviewed periodically to ensure it is relevant and appropriate.

Attachment A

Employee request for flexible working arrangements template
Template to submit your request to your employer.

This template has been colour coded to assist you to complete it accurately. You simply need to replace the red < > writing with what applies to your employer and situation. Explanatory information is shown in blue italics to assist you and should be deleted once you have finished the letter.

Before filling out this letter, you are advised to read the Flexible Working Arrangements guidance.

<Date>

Private and confidential

Employee details:

<Your Name>

<Contact Details>

<Job Title>

Dear <Chief Executive Officers Name>

Request for flexible working arrangements I would like to request under section 65 of the Fair Work Act 2009 (the Act) to work a flexible work arrangement that is different to my current working arrangement.

I am making this request .

<to help me care for a child who is under school age/school age>

<because I am a carer (within the meaning of the Carer Recognition Act 2010)>

<because I am 55 or older>

<because I have a disability>

<because I am experiencing violence from a member of my family>

<to help me to provide care or support to a member of my immediate family or a member of my household who is experiencing violence from their family>.

Include whichever of the above statements applies to you and delete the other options.

I can confirm that I have worked continuously as an employee of this council for the last 12 months and am employed on a <full time basis/part time basis/casual basis on a regular and systemic basis>.

Include whichever of the above employment statuses applies to you and delete the other options.

I would like to start working . <include a paragraph to describe the working pattern you would like to have in the future including the days/hours/times you would like to work>.

These changes will assist me because . <insert reasons>.

I would like this working arrangement to start from . <Insert Date>

I believe that the effect on the business and my colleagues can be accommodated by .
<identify ways the work can be performed, how your proposal may help the business or how you are committed to working hard to make the arrangements work well>.

I would appreciate your response to this request, in accordance with the Act, within 21 days of today's date.

I am happy to discuss this matter at a time that is convenient. I am willing to discuss possible alternatives to the arrangements I have outlined and I am also willing to work with you to make sure that this arrangement works effectively for both the business and me. Please contact <me/my representative> on <insert contact details>.

Yours sincerely,
<Insert name>

Attachment B

Flexible working arrangements Guidance

Some employees who have worked for the same employer for at least 12 months can request flexible working arrangements, such as changes to hours, patterns or locations of work.

There are rules about how to make the request and how employers should respond. Employees covered by an award also have some extra rights when asking for flexible working arrangements.

Read more about requests for flexible working arrangements below.

What are flexible working arrangements?

Examples of flexible working arrangements include changes to:

- hours of work (eg. changes to start and finish times);
- patterns of work (eg. split shifts or job sharing); and
- locations of work (eg. working from home).

Who can request flexible working arrangements?

Employees (other than a casual employee) who have worked with the same employer for at least 12 months can request flexible working arrangements if they:

- are the parent, or have responsibility for the care, of a child who is school aged or younger;
 - are a carer (under the Carer Recognition Act 2010);
 - have a disability;
 - are 55 or older;
 - are experiencing family or domestic violence; or
 - provide care or support to a member of their household or immediate family who requires care and support because of family or domestic violence.
- Examples: Eligibility for flexible working arrangements

Greg wants to start work at 10am instead of 9am so he can take his son to pre-school. He can request flexible working arrangements to help him care for his son.

Shirley is 60 years old and wants to finish early on Wednesdays so she can volunteer at her local hospital. She can request flexible working arrangements because she is over 55 years old.

Casual employees

Casual employees can make a request if:

- they've been working for the same employer regularly and systematically for at least 12 months; and
- there's a reasonable expectation of continuing work with the employer on a regular and systematic basis.

How do employees request flexible working arrangements?

Requests for flexible working arrangements have to:

- be in writing;
- explain what changes are being asked for; and
- explain the reasons for the requested change.

What should employers do with a request?

Employers covered by an award must first discuss the request with their employee to try to reach an agreement about changes to the employee's working conditions, taking into consideration:

- the needs of the employee;
- consequences for the employee if changes in working arrangements aren't made; and
- any reasonable business grounds for refusing the employee's request.

All employers who receive a request must provide a written response within 21 days which outlines whether the request is approved or refused.

Employers can only refuse a request on reasonable business grounds. If a request is refused the written response must include the reasons for the refusal.

Awards contain specific information on what needs to be included in the written response if the request is refused or if a different change in working arrangements is agreed. Use our 3 step form to help you Find your Award.

Learn more about responding to requests with our free Workplace flexibility online course.

What are reasonable business grounds?

Reasonable business grounds can include:

- the requested arrangements are too costly;
- other employees' working arrangements can't be changed to accommodate the request;
- it's impractical to change other employees' working arrangements or hire new employees to accommodate the request; or
- the request would result in a significant loss of productivity or have a significant negative impact on customer service.

Do state and territory laws still apply?

If a state or territory law provides an employee with a better entitlement to flexible working arrangements this will continue to apply.

Source reference: Fair Work Act 2009 s.65-66

Think a mistake might have been made?

Mistakes can happen. The best way to fix them usually starts with talking.

Check out our Help resolving workplace issues section for practical advice on:

- figuring out if a mistake has been made;
- talking to your employer or employee about fixing it; and
- getting help from us if you can't resolve it.

2.24 RELATED PARTY DISCLOSURES AASB 124 POLICY

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Policy Objectives

The purpose of this Policy is to provide guidance to the Shire in the preparation of financial statements to ensure disclosure requirements are met for AASB 124 Related Party Disclosures.

Policy Scope

The Related Party Disclosures Policy (this 'Policy') applies to Related Parties of the Shire and their Related Party Transactions with the Shire. This Policy provides guidance in determining Related Parties of the Shire along with associated transactions and outstanding balances, materiality and disclosure requirements.

Policy Statement

1. Background

The Australian Accounting Standards Board extended the application of AASB 124 Related Party Disclosures (the 'Standard') to include Not-for-Profit Public Sector Entities. Local Governments, from 1 July 2016, are therefore required to comply with disclosure requirements of this standard in their financial statements.

The objective of this Standard is to ensure that an entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances, including commitments, with such parties.

The Standard is not intended to assess governance or probity issues. Related party relationships are a normal part of doing business. It is acknowledged that the Shire collects information on conflict of interest and related party transactions for other purposes that may then also be utilized to satisfy AASB 124.

2. Related Party Disclosures and the Shire

The Shire must undertake the following:

1. identification of Related Party relationships;
2. identification of transactions and outstanding balances/commitments with Related Parties;
3. assessment of materiality of the transactions and outstanding balances/commitments; and
4. determine the level of disclosure required.

A related party, according to the Standard, is a person or entity that is related to the entity that is preparing its financial statements. There are many conditions outlined in the Standard that do not apply to the Shire.

Related parties to the Shire include:

1. Entities where the entity is set up, controlled or is significantly influenced by the Shire;
2. Key Management Personnel (KMP) of the Shire;
3. Close family members of KMP; and
4. Entities that are controlled or jointly controlled by KMP or their close family members.

Entities

When determining whether an entity is a related party, the Shire will need to consider definitions as outlined in various Accounting Standards.

AASB 128 Investments in Associates and Joint Ventures provides the following relevant definitions:

1. Joint Control – *'is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control'*.
2. Significant influence – *'is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control of those policies'*.

Key Management Personnel

The Standard defines KMP as *'those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity'*.

The Shire considers the following to be KMP:

1. Elected Members (including the President);
2. Chief Executive Officer; and
3. Executive Managers and Senior Officers.

Close Family Members

Close family members of a KMP is defined by the Standard as being *'those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity'* and include:

1. That person's children and spouse or domestic partner;
2. Children of that person's spouse or domestic partner; and
3. Dependents of that person or that person's spouse or domestic partner.

Entities (including companies, trusts, joint ventures, partnerships and not-for-profit associations) controlled or jointly controlled by KMP or their close family members are also considered related parties.

4. Related Party

Transactions

The Standard defines a related party transaction as being 'a transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged'.

The Shire deems the following transactions with a Related Party to be a Related Party Transaction (but not limited to):

1. Employee compensation whether it is for KMP or close family members of KMP;
2. Application fees paid to the Shire for licenses, approvals or permits;
3. Lease agreements for housing rental for property owned or sub-leased by the Shire;
4. Lease agreements for commercial properties;
5. Monetary and non-monetary transactions between the Shire and any business or associated entity owned or controlled by the related party in exchange for goods/services provided to/by the Shire (trading arrangement);
6. Sale or purchase of any property owned by the Shire, to a related party;
7. Sale or purchase of any property owned by a related party, to the Shire;
8. Loan arrangements; and
9. Contracts and agreements for construction, consultancy or services.

Ordinary Citizen Transactions

The Shire acknowledges that there are related party transactions that also satisfy the definition of an Ordinary Citizen Transaction (OCT). An OCT is a transaction that occurs on terms and conditions no different to those applying to the general public and has been provided in the course of delivering public service objectives. The Shire will not disclose such related party transactions in the financial statements.

The Shire has determined that the following transactions with related parties are OCT's and do not need to be disclosed:

1. Paying rates
2. Fines
3. Use of Shire owned facilities
4. Attending Council functions that are open to the public.

Where an OCT occurs and it was not under the same terms and conditions applying to the public, then the KMP is required to declare the nature of the transaction and any special terms received.

KMP will be required to complete a 'Related Party Disclosure Declaration' form once every twelve months (July to June) and submit to the Executive Manager Corporate Services. In addition to this, events may warrant additional disclosure during the year. Such events include both ordinary and extraordinary Council elections, terminations of KMP or appointments of KMP.

Inspection of Local Government information is regulated under the *Local Government Act 1995* (sections 5.93, 5.94 and 5.95) and the provisions of the *Freedom of Information Act 1992* also apply. Information provided by KMP and other related

parties will be held for the purpose of compliance with the Shire's reporting obligations and will be disclosed for compliance or legal reasons only.

The Executive Manager Corporate Services will also review other information held by the Shire, including but not limited to:

1. Minutes of Ordinary Meetings of Council and Committee Meetings;
2. Disclosures of Interests Register;
3. Gift Register.

5. Materiality

The Australian Accounting Standards Board '*expects those parties preparing the financial statements to apply professional judgement in making an assessment about the materiality of a related party disclosure*'. It also considers there to be '*little value in an entity incurring significant costs to obtain data that is immaterial for disclosure and does not expect information to be collected unless it could be material for disclosure*'.

AASB 101 Presentation of Financial Statements defines material as '*omissions or misstatements of items are material if they could, individually or collectively, influence the economic decisions that users make on the basis of the financial statements. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances. The size or nature of the item, or a combination of both, could be the determining factor*'.

The following factors should be considered when determining the level of significance of a transaction, such as whether it is:

- 6 Significant in terms of size;
- 7 Carried out on non-market terms;
- 8 Outside normal day-to-day business operations, such as the purchase or sale of businesses;
- 9 Disclosed to regulatory or supervisory authorities;
- 10 Reported to senior management; or
- 11 Subject to Council approval.

The Shire's management will therefore apply the above along with professional judgement in determining disclosure of related party transactions and will seek guidance from the Shire's external Auditors and/or Financial Management, Audit, Risk and Compliance Committee where necessary.

AASB 124 outlines disclosure requirements that enable users of financial statements to understand the potential effect of related party relationships on the financial statements.

Key disclosure requirements are as follows:

1. Compensation to KMP in total and for each of the following categories:
 - a) Short-term employee benefits
 - b) Post-employment benefits
 - c) Other long-term benefits
 - d) Termination benefits.
2. Amounts incurred by the Shire for KMP services that are provided by a separate management entity.
3. Relationships between the Shire and its subsidiaries, irrespective of whether there have been transactions between them.
4. Where related party transactions have occurred, the nature of the related party relationship must be disclosed along with:
 - a) The amount of the transaction;
 - b) The amount of outstanding balances, their terms and conditions and details of any guarantees given or received;
 - c) Provision for doubtful debts related to the amount of outstanding balances;
 - d) The expense recognised during the period in respect of bad or doubtful debts due from the related parties.

The above disclosures should be made separately for each of the following categories:

1. The parent;
2. Entities with joint control or significant influence over the entity;
3. Subsidiaries;
4. Associates;
5. Joint ventures in which the entity is a venturer;
6. Key management personnel of the entity or its parent;
7. Other related parties.

This Policy is to remain in force until any of the following occur:

1. The related information is amended/replaced; or
2. Other circumstances as determined from time to time by the Council

References that may be applicable to this Policy:

Legislative Requirements:

AASB 101 Presentation of Financial
Statements AASB 124 Related Party
Disclosures

AASB 128 Investments in Associates and Joint Ventures *Local Government
Act 1995* Freedom of Information Act 1999

2.25 FIXED ASSET FINANCIAL POLICY

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Policy

The Fixed Assets Financial Policy provides for the accounting treatment of non-current physical assets owned by the Shire.

Introduction

This policy applies to accounting for property, plant, equipment and infrastructure and distinguishes between expenditure that is capitalised, representing future economic benefits, and carried forward to future accounting periods, as opposed to expenditure that is regarded as repairs or maintenance and treated as an expense in one accounting period. The policy covers the treatment of physical non-current assets only and excludes accounting for intangibles, receivables, financial instruments and securities.

Purpose and Objectives

The purpose of this policy is to ensure the transparency and consistent disclosure of the fixed assets owned or controlled by the Shire of Sandstone at fair value. Objectives are as follows:

- Clearly enumerate the situation in which assets will be capitalised.
- Lay out the elements of the cost of assets that will be recognised.
- State the circumstances in which assets can be revalued and brought to account at fair value.
- Set parameters for calculating depreciation and the useful life of assets.
- Disclose requirements relating to assets and particularly their classification.

Scope

The scope of this policy is to communicate the accounting treatment applicable to fixed assets being infrastructure, property plant and equipment.

Consideration must be given to the cost of collecting data including that of supporting systems. It is essential that the result be the production of meaningful information for decision making and compliance.

There is a distinction between data collected for financial control purposes and that collected for asset management. Financial information sits above the Asset Management register and may be held at a higher level without the same level of component breakdown.

Capitalisation of Assets

Except for software, fixed assets with a cost exceeding \$5,000 will be capitalised where it is probable that future economic benefits associated with the item will flow over several years.

The costs of day-to-day servicing and maintenance of an asset are expensed as repairs and maintenance. Where a refit enhances capacity of the asset, or replaces a component separately listed in the asset register, the item is to be capitalised. The asset being replaced must be retired.

Cost may include the following components:

- The purchase price after deduction of trade (not cash) discounts and rebates.
- Cost of transport to location.
- Commissioning costs to take it to an operational state.
- Costs of employees (including benefits) directly attributable to the construction or installation of an asset.
- Site preparation.
- Testing.
- Professional fees (including internal fees e.g. employee costs including on cost of design or project management).
- Interest during construction phase where loan finance is in place.

In capitalising assets that are constructed by the Shire, the same principles are applied as in acquiring an asset. Abnormal amounts of waste should be eliminated. Cost must add inherent value to the project.

Contributed fixed assets are brought to account at fair value.

Disposal of Assets

Assets shall be regarded as being disposed of when no longer required by the Shire, and when sold, scrapped, traded or donated. The carrying amount of an asset shall be derecognised on disposal or when no future economic benefits are expected from its use or disposal. *(In accordance with Local Government Act 1995 and relevant Regulations)*

Fair Value and Revaluation

Revaluation is the process of adjusting the carrying value of an asset to reflect its fair value. The balance sheet is intrinsically a collection of economic values.

Once replacement cost of infrastructure is established, care must be taken to calculate both the design life and the remaining life of the asset. This will enable the depreciated replacement cost to be calculated and recorded.

The fair value of realisable assets is at open market value rather than market value on existing use. This is the most advantageous price reasonably obtainable by the seller and the most advantageous price reasonably obtainable by the buyer. Fair value

is “the amount for which an asset could be exchanged, or a liability settled between knowledgeable, willing parties in an arm’s length transaction.”

Land and buildings are valued independently on the basis of market-based evidence except that a limited number of buildings would qualify as specialist buildings. These would be

where community use was the paramount reason for their current existence. Depreciated current replacement cost would be the valuation methodology most suitable in these cases. Improvements to leasehold property are short-term in nature and are written off based on cost over the term of the lease. If the Shire has an option to renew the lease and there is reasonable certainty that it will exercise it, improvements should be expensed over the full term of the lease including the period over which the option is exercised.

Infrastructure assets will be valued in-house on a depreciated current replacement cost base.

Public art, art and artefacts will require a specialist valuer and where possible will be valued at market value.

Furniture and equipment (including IT hardware and software) will be valued at cost less depreciation.

Appraisals of plant, fleet and mobile equipment will be based on replacement cost and expected remaining life, taking into account any residual value at the anticipated sale point.

The entire class of an asset shall be revalued every five years. The revaluation of individual items of property, plant and equipment cannot be carried out in isolation.

Depreciation

- The depreciable amount of an asset shall be allocated on a systematic basis over its useful life.
- Depreciation applies to most classes of assets. Components of assets can be depreciated separately at different rates.
- Depreciation rates are set to systematically reduce the carrying amount of an asset to a value where applicable, (the residual value) at which it can be sold at the end of its useful life to the Shire.
- Depreciation commences when the asset is available for use and ceases when the asset is sold, fully depreciated, scrapped or gifted.
- Depreciation rates derived from the expected useful life of the asset should reflect the consumption of future economic benefits, physical wear and tear, obsolescence, lease expiry and the sale or scrap price of the asset when its useful life to the Shire ends

Impairment of Fixed Assets

Assets are not carried in excess of their recoverable amounts. An annual review is conducted of assets that may be subject to the risk of impairment.

Impairment should be utilised where it is apparent that an asset is overvalued due to a change in circumstances permanently lowering its value. Impairment, once established, should be reviewed annually to determine whether all or part of it should be adjusted.

Reporting and Disclosure

This policy encourages transparent reporting, and the Shire will disclose significant assets, depreciation rates and relevant information, where it is material and adds to useful information for stakeholders, or is needed for decision making by management.

Asset classes are separately disclosed in the accounts. Sub classes may be shown where relevant and material

Risk Management

Fixed assets are the prime physical assets of the Shire.

It is incumbent on the Shire to insure its assets at insurance values which generally equate to replacement cost and allowances for design fees, demolition and removal of debris.

Infrastructure is not insured as a matter of policy because risk of loss through insurable events is considered low.

2.26 MASTER KEY POLICY

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Policy

Council staff and Councillors, depending on their role, are issued with keys allowing varying degree of accessibility to Council owned buildings and structures.

Where practical, Council owned buildings have been fitted with locks on a master key system. This allows master key holders with efficient and quick access to any building particularly in the event of an emergency.

Misuse of master keys to gain unauthorised access to Shire property i.e. where there is no situation that justifies an emergency, will result in disciplinary action.

Any master key issues to other than those listed below must be returned at the end of the day or on completion of the work when handed to Council staff or contractors for the completion of work requiring access to several Council buildings e.g., for the maintenance of air conditioners at all Shire properties.

A register of all keys and their holders is to be maintained and updated as appropriate.

Accessibility is to be reviewed from time to time to ensure access to buildings is in line with the best interest of Council operations.

The creation of any new keys is to be authorised by the Chief Executive Officer, or in their absence, the Deputy Chief Executive Officer.

Master Key Holders

Chief Executive Officer

Deputy Chief Executive Officer

Works Supervisor

Shire President.

2.27 COMMUNITY BUS HIRE

COUNCIL MEETING HELD 28 SEPTEMBER 2023

DATE TO BE REVIEWED SEPTEMBER 2025

Purpose

The purpose of this policy is to ensure consistency regarding bus hire.

Scope

This policy is applied to the Shire of Sandstone Community, ratepayers and electors.

Policy Statement

Vehicle Bookings

All bookings are to be made at the Shire Office.

Hire Rate

Hire rate for the bus is as listed in councils current Fees & Charges.

The hirer will complete the logbook prior to and at the end of each hire period.
Dependent on the type of hire will dictate the need for additional insurance by the hirer, which the cover note must be provided prior to the bus leaving the depot.

Vehicle Keys

The keys are to be picked up and returned at the Shire Office, along with a logbook.
Keys are to be returned at the first available opportunity during office hours.

Usage

The hirer shall certify that the Bus shall only be used on gazetted public roads, or formed gravel roads, within a radius of 750 kilometres of Sandstone.

Hire Bond

A \$500.00 bond will be charged and must be paid before the hire date. The bond may be retained in the event that non-payment occurs and/or the cleanliness of the bus is not satisfactory (Council's decision on cleanliness of the bus upon return is final).

When the bus gets hired on a regular basis, the \$500.00 bond can be paid at the beginning of the hire term, to be reimbursed at the end of the hire term.

Hirer

The hirer shall provide evidence that they and or other persons that may drive the Bus hold the requisite drivers licence to drive the Bus and certifies that they have not had an application to hire a vehicle, from any other source, refused in the past.

Office staff to verify log book entries prior to and on return of bus hire.

Insurance

Current Insurance cover is as follows.

Community Groups

Either a Shire Employee or volunteer driver COVERED by council's insurance

Profit Making Groups, Organisations or Businesses

Their own Driver. NOT COVERED by council's insurance

A Shire Employee or Volunteer Driver, COVERED by council's insurance.

If the hirer is a profit-making group, organisation, or business, using their own driver, then the hirer must insure the bus under their own motor vehicle policy.

Vehicle Cleanliness & Vehicle Condition

The hirer shall inspect the Bus before taking delivery and shall sign a form of certification that the Bus was in a clean and good serviceable operating condition, containing a full tank of fuel on commencement of the hire.

The Hirer is to make sure the inside and outside of the bus is clean and tidy before returning the keys.

If not clean, the hirer will be asked to clean the Bus, or a cleaning fee as per current fees & charges will be deducted from the bond.

Council's decision on cleanliness of the bus upon return is final.

Vehicle Safety & Security

Hirer ensures that the Community Bus is parked in a safe and secure environment / property. Damage to and theft from the Vehicle shall be assessed once the Council has been notified and further consideration by the Council will be given to full recoup of costs associated with replacement/repairs of the vehicle and/or accessories due to theft and/or unwanted actions.

An Incident/Accident Report must be completed and presented to Council and in addition to normal reporting procedures to Police.

Vehicle damages & Repairs

- (a) The hirer shall immediately report to the Shire of Sandstone, details of any mechanical failure or accident that renders the bus unserviceable and shall comply with instructions provided by the Shire as to what action should be taken to repair and/or secure the vehicle.
- (b) The hirer shall undertake, at the point of hire, to meet any insurance excess payable by the Shire, should the bus sustain damage during the term of hire.
- (c) Should the bus be damaged, and the Shires insurance is rendered void due to the driver's negligence e.g. being found to be under the influence of drugs or alcohol at the time of the damage occurring, the hirer shall pay the full cost of all replacement and / or repairs to the bus

Repairs arising from normal usage are the responsibility of Council.

Motor Vehicle Accident

The hirer shall sign a form indemnifying the Shire against accidents, injuries, errors and / or omissions that may arise from the hirer's negligence in using the Bus.

An Incident/Accident Report must be completed and presented to Council and in addition to normal reporting procedures to Police in the case of a motor vehicle accident.

Passenger Safety

The hirer is responsible for the safety of all passengers during the hire term.

Vehicle Smoking Ban

Smoking is not permitted in the bus at any time.

Vehicle Breakdown

In the case of breakdowns of the bus, the hirer is to make every endeavour to safely return the bus to Sandstone. The alternative transport of passengers becomes the sole responsibility of the hirer.

Vehicle/Engine Checks

During use the hirer shall check the oil, water and tyres daily.

Full Fuel Tank

When picked up, the bus will have a full tank of diesel fuel. The Hirer is to ensure that they fill up the tank on returning the bus.

The cost to fill the tank will be deducted from the bond if the tank is not full upon return to the Shire.

The Shire of Sandstone retains the right to change, alter or adopt new rules as they wish, and also to refuse use of the Bus if they wish.

2.28 RISK MANAGEMENT

COUNCIL MEETING HELD: 28 SEPTEMBER 2023

DATE TO BE REVIEWED: SEPTEMBER 2025

Policy Statement

The Shire of Sandstone (“the shire”) Risk Management Policy documents the commitment and objectives regarding managing uncertainty that may impact the Shire’s strategies, goals, or objectives.

Objectives:

- 1 optimise the achievement of our vision, mission, strategies, goals and objectives.
- 2 Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
- 3 Enhance risk versus return within our risk appetite.
- 4 Embed appropriate and effective controls to mitigate risk.
- 5 Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- 6 Enhance organisational resilience.
- 7 Identify and provide for the continuity of critical operations.

Policy

It is the Shire’s Policy to achieve best practice (aligned with AS/NZS ISO 31000:2009 Risk management), in the management of all risks that may affect the Shire, its customers, people, assets, functions, objectives, operations or members of the public.

Risk Management will form part of the Strategic, Operational, Project and Line Management responsibilities and where possible, be incorporated within the shires Integrated Planning Framework.

The Shire’s Management Team will determine and communicate the Risk Management Policy, Objectives and Procedures, as well as, direct and monitor implementation, practice and performance.

Every employee within the Shire is recognised as having a role in the risk management from the identification of risks to implementing risk treatments and shall be invited and encouraged to participate in the process.

Consultants may be retained at times to advise and assist in the risk management process, or management of specific risks or categories of risks.

Definitions (from AS/NZS ISO 31000:2009):

Risk: Effect of uncertainty on Objectives.

Note 1: An effect is a deviation from the expected – positive or negative.

Note 2: Objectives can have different aspect (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product or process).

Risk Management: Coordinated activities to direct and control an organisation with regards to risk.

Risk Management Process: Systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

Risk Appetite

The Shire quantified its risk appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Procedures and are subject to ongoing review in conjunction with this policy. All organisational risks to be reported at a corporate level are to be assessed according to the Shires Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirement, alternative risk assessment criteria may be utilised, however these cannot exceed the organisation's appetite and are to be noted within the individual risk assessment.

Roles, Responsibilities and Accountability.

The CEO is responsible for the allocation of roles, responsibilities and accountabilities. These are documented in the Risk Management Procedures (Operational Document)

Monitor and Review

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risk and the ongoing identification of issues and trends.

MONTHLY FINANCIAL REPORT

**(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 August 2023**

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

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SHIRE OF SANDSTONE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates	10	1,481,200	1,476,560	1,485,491	8,931	0.60%	
Grants, subsidies and contributions	12	144,767	135,517	171,824	36,307	26.79%	▲
Fees and charges		246,275	67,803	98,213	30,410	44.85%	▲
Interest revenue		187,071	30,784	44,410	13,626	44.26%	▲
Other revenue		766,450	127,746	243,627	115,881	90.71%	▲
Profit on asset disposals	6	357,334	0	0	0	0.00%	
		3,183,097	1,838,410	2,043,565	205,155	11.16%	▲
Expenditure from operating activities							
Employee costs		(802,448)	(163,784)	(189,847)	(26,063)	(15.91%)	▼
Materials and contracts		(2,931,756)	(420,496)	(497,107)	(76,611)	(18.22%)	▼
Utility charges		(146,800)	(23,376)	(29,878)	(6,502)	(27.81%)	▼
Depreciation		(1,594,347)	(270,824)	(245,716)	25,108	9.27%	▲
Insurance		(162,279)	(81,140)	(68,578)	12,562	15.48%	▲
Other expenditure		(109,775)	(41,900)	(27,220)	14,680	35.04%	▲
		(5,747,405)	(1,001,520)	(1,058,346)	(56,826)	(5.67%)	▼
Non-cash amounts excluded from operating activities	Note 2(b)	1,237,013	270,824	245,716	(25,108)	(9.27%)	▼
Amount attributable to operating activities		(1,327,295)	1,107,714	1,230,935	123,221	11.12%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,509,251	403,667	0	(403,667)	(100.00%)	▼
Proceeds from disposal of assets	6	495,000	0	0	0	0.00%	
		2,004,251	403,667	0	(403,667)	(100.00%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,345,000)	(75,000)	(56,067)	18,933	25.24%	▲
Payments for construction of infrastructure	5	(1,961,683)	(175,520)	(227,569)	(52,049)	(29.65%)	▼
Amount attributable to investing activities		(2,302,432)	153,147	(283,636)	(436,783)	(285.21%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,095,000	0	0	0	0.00%	
		1,095,000	0	0	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(440,215)	0	(34,841)	(34,841)	0.00%	▼
		(440,215)	0	(34,841)	(34,841)	0.00%	
Amount attributable to financing activities		654,785	0	(34,841)	(34,841)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,974,942	2,974,942	3,036,596	61,654	2.07%	▲
Amount attributable to operating activities		(1,327,295)	1,107,714	1,230,935	123,221	11.12%	▲
Amount attributable to investing activities		(2,302,432)	153,147	(283,636)	(436,783)	(285.21%)	▼
Amount attributable to financing activities		654,785	0	(34,841)	(34,841)	0.00%	▼
Surplus or deficit after imposition of general rates		0	4,235,803	3,949,054	(286,749)	(6.77%)	▼

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF SANDSTONE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2023**

	Supplementary Information	30 June 2023 \$	31 August 2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	9,188,267	8,899,198
Trade and other receivables		68,989	1,021,490
Inventories	8	210,296	189,038
TOTAL CURRENT ASSETS		9,467,552	10,109,726
NON-CURRENT ASSETS			
Investment in associate	14	20,372	20,372
Property, plant and equipment Infrastructure		9,272,896	9,205,238
		53,673,847	53,779,426
TOTAL NON-CURRENT ASSETS		62,967,115	63,005,036
TOTAL ASSETS		72,434,667	73,114,762
CURRENT LIABILITIES			
Trade and other payables	9	712,880	407,758
Other liabilities	11	482,688	482,688
Employee related provisions	11	191,909	191,909
TOTAL CURRENT LIABILITIES		1,387,477	1,082,355
NON-CURRENT LIABILITIES			
Employee related provisions		16,700	16,700
TOTAL NON-CURRENT LIABILITIES		16,700	16,700
TOTAL LIABILITIES		1,404,177	1,099,055
NET ASSETS		71,030,490	72,015,707
EQUITY			
Retained surplus		40,106,269	41,056,648
Reserve accounts	4	5,235,388	5,270,228
Revaluation surplus		25,688,832	25,688,832
TOTAL EQUITY		71,030,489	72,015,708

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2023

1 BASIS OF PREPARATION AND SIGNIFICANT 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. Supporting 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.

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. A separate statement of those monies appears at Note 15 to these financial statements.

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 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
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 00 January 1900

SHIRE OF SANDSTONE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted	Last	Year
		Budget	Year	to
(a) Net current assets used in the Statement of Financial Activity		Opening	Closing	Date
		30 June 2023	30 June 2023	31 August 2023
Current assets		\$	\$	\$
Cash and cash equivalents	3	9,188,087	9,188,267	8,899,198
Trade and other receivables		119,996	68,989	1,021,490
Inventories	8	210,296	210,296	189,038
		9,518,379	9,467,552	10,109,726
Less: current liabilities				
Trade and other payables	9	(732,649)	(712,880)	(407,758)
Other liabilities	11	(482,688)	(482,688)	(482,688)
Employee related provisions	11	(191,909)	(191,909)	(191,909)
		(1,407,246)	(1,387,477)	(1,082,355)
Net current assets		8,111,133	8,080,075	9,027,371
Less: Total adjustments to net current assets	Note 2(c)	(5,043,479)	(5,043,479)	(5,078,320)
Closing funding surplus / (deficit)		3,067,654	3,036,596	3,949,051

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities		Adopted	YTD	YTD
		Budget	Budget	Actual
		\$	(a)	(b)
Adjustments to operating activities				
Less: Profit on asset disposals	6	(357,334)	0	0
Add: Depreciation		1,594,347	270,824	245,716
Total non-cash amounts excluded from operating activities		1,237,013	270,824	245,716

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets		Adopted	Last	Year
		Budget	Year	to
		Opening	Closing	Date
		30 June 2023	30 June 2023	31 August 2023
		\$	\$	\$
Less: Reserve accounts	4	(5,235,388)	(5,235,388)	(5,270,229)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	191,909	191,909	191,909
Total adjustments to net current assets	Note 2(a)	(5,043,479)	(5,043,479)	(5,078,320)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF SANDSTONE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

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 2023-24 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	36,307	26.79%	▲
Fees and charges	30,410	44.85%	▲
Interest revenue	13,626	44.26%	▲
Other revenue	115,881	90.71%	▲
Expenditure from operating activities			
Employee costs	(26,063)	(15.91%)	▼
Materials and contracts	(76,611)	(18.22%)	▼
Utility charges	(6,502)	(27.81%)	▼
Depreciation	25,108	9.27%	▲
Insurance	12,562	15.48%	▲
Other expenditure	14,680	35.04%	▲
Non-cash amounts excluded from operating activities	(25,108)	(9.27%)	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(403,667)	(100.00%)	▼
Outflows from investing activities			
Payments for property, plant and equipment	18,933	25.24%	▲
Payments for construction of infrastructure	(52,049)	(29.65%)	▼
Outflows from financing activities			
Transfer to reserves	(34,841)	0.00%	▼
Surplus or deficit at the start of the financial year	61,654	2.07%	▲
Surplus or deficit after imposition of general rates	(286,749)	(6.77%)	▼
Due to variances described above			

SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
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SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.97 M	\$2.97 M	\$3.04 M	\$0.06 M
Closing	\$0.00 M	\$4.24 M	\$3.95 M	(\$0.29 M)

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$8.90 M	% of total		\$0.41 M	% Outstanding		\$0.04 M	% Collected
Unrestricted Cash	\$3.63 M	40.8%	Trade Payables	\$0.04 M		Rates Receivable	\$0.98 M	35.2%
Restricted Cash	\$5.27 M	59.2%	0 to 30 Days		25.8%	Trade Receivable	\$0.04 M	% Outstanding
			Over 30 Days		74.2%	Over 30 Days		21.1%
			Over 90 Days		0.0%	Over 90 Days		5.7%

Refer to 3 - Cash and Financial Assets Refer to 9 - Payables Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.33 M)	\$1.11 M	\$1.23 M	\$0.12 M

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$1.49 M	% Variance	YTD Actual	(\$0.17 M)	% Variance	YTD Actual	\$0.10 M	% Variance
YTD Budget	\$1.48 M	0.6%	YTD Budget	(\$0.14 M)	26.8%	YTD Budget	\$0.07 M	44.9%

Refer to 10 - Rate Revenue Refer to 12 - Grants and Contributions 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)
(\$2.30 M)	\$0.15 M	(\$0.28 M)	(\$0.44 M)

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.23 M	% Spent	YTD Actual	\$0.00 M	% Received
Adopted Budget	\$0.50 M	(100.0%)	Adopted Budget	\$1.96 M	(88.4%)	Adopted Budget	\$1.51 M	(100.0%)

Refer to 6 - Disposal of Assets Refer to 5 - Capital Acquisitions Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.65 M	\$0.00 M	(\$0.03 M)	(\$0.03 M)

Refer to Statement of Financial Activity

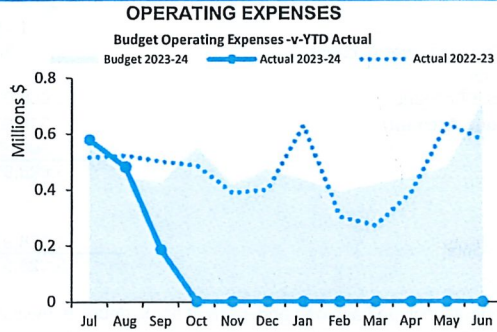
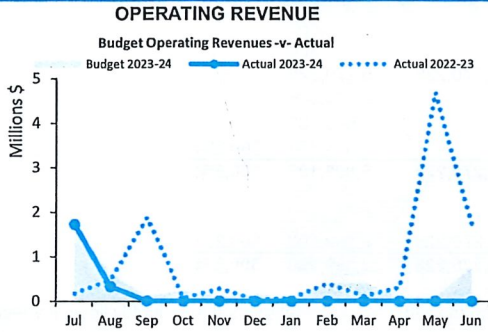
Borrowings			Reserves	
Principal repayments	\$0.00 M		Reserves balance	\$5.27 M
Interest expense	\$0.00 M		Interest earned	\$0.03 M
Principal due	\$0.00 M			

Refer to 4 - Cash Reserves

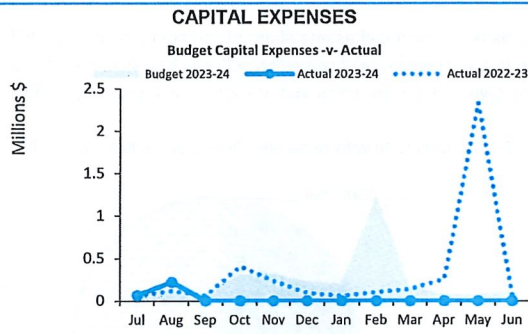
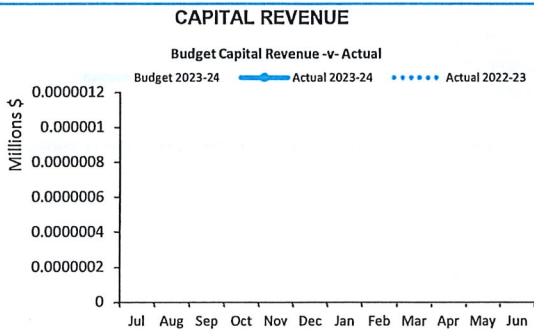
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



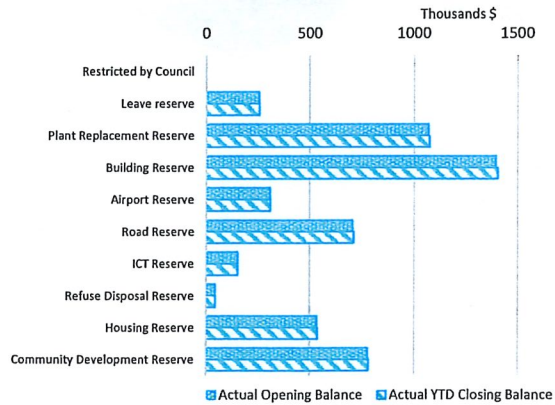
INVESTING ACTIVITIES



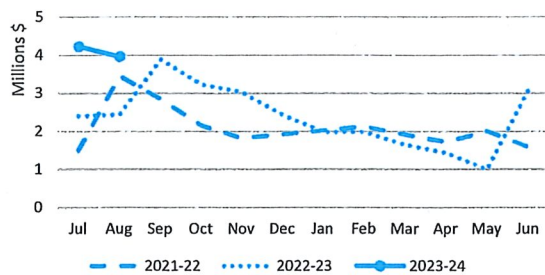
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash On Hand		1,450		1,450				
Municipal Business Telenet Saver Account		356		356				
Reserve Bank Accounts		0	5,270,228	5,270,228				
Municipal Term Deposit Account		2,686,008		2,686,008				
BankWest Muni Cheque Account		640,902		640,902				
Trust Cash at Bank		300,254		300,254	300,254			
Total		3,628,970	5,270,228	8,899,198	300,254			
Comprising								
Cash and cash equivalents		3,628,970	5,270,228	8,899,198	300,254			
		3,628,970	5,270,228	8,899,198	300,254			

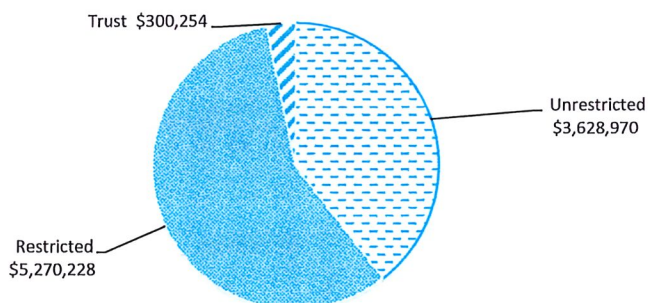
KEY INFORMATION

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

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

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

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



SHIRE OF SANDSTONE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 AUGUST 2023

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual
	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	251,607	6,530	0	0	258,137	251,607	1,667	0	0	253,274
Plant Replacement Reserve	1,068,988	32,810	250,000	(695,000)	656,798	1,068,988	6,363	0	0	1,075,351
Building Reserve	1,395,692	37,490	0	(200,000)	1,233,182	1,395,692	10,669	0	0	1,406,361
Airport Reserve	303,177	7,860	0	0	311,037	303,177	2,092	0	0	305,269
Road Reserve	707,818	18,365	0	0	726,183	707,818	4,884	0	0	712,702
ICT Reserve	150,914	1,930	50,000	0	202,844	150,914	696	0	0	151,610
Refuse Disposal Reserve	42,755	1,110	0	0	43,865	42,755	295	0	0	43,050
Housing Reserve	535,841	13,900	0	(200,000)	349,741	535,841	3,698	0	0	539,539
Community Development Reserve	778,596	20,220	0	0	798,816	778,596	4,476	0	0	783,072
	5,235,388	140,215	300,000	(1,095,000)	4,580,603	5,235,388	34,841	0	0	5,270,229

5 CAPITAL ACQUISITIONS

		Adopted		YTD Actual	YTD Actual Variance
		Budget	YTD Budget		
Capital acquisitions		\$	\$	\$	\$
Buildings - specialised	521	1,120,000	10,000	0	(10,000)
Furniture and equipment	523	35,000	0	0	0
Plant and equipment	525	1,190,000	65,000	56,067	(8,933)
Acquisition of property, plant and equipment		2,345,000	75,000	56,067	(18,933)
Infrastructure - roads	541	1,828,883	168,773	227,569	58,796
Infrastructure Footpaths	543	85,000	0	0	0
Infrastructure Parks & Gardens	547	40,300	6,747	0	(6,747)
Infrastructure Others	549	7,500	0	0	0
Acquisition of infrastructure		1,961,683	175,520	227,569	14,183
Total capital acquisitions		4,306,683	250,520	283,636	(4,750)
Capital Acquisitions Funded By:					
Capital grants and contributions		1,509,251	403,667	0	(403,667)
Other (disposals & C/Fwd)		495,000	0	0	0
Reserve accounts					
Plant Replacement Reserve		695,000		0	0
Building Reserve		200,000		0	0
Housing Reserve		200,000		0	0
Contribution - operations		1,207,432	(153,147)	283,636	436,783
Capital funding total		4,306,683	250,520	283,636	33,116

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

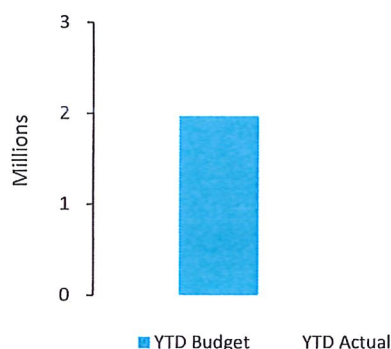
Initial recognition and measurement for assets held at cost

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

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

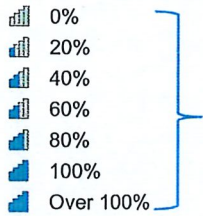
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total
 Level of completion indicators



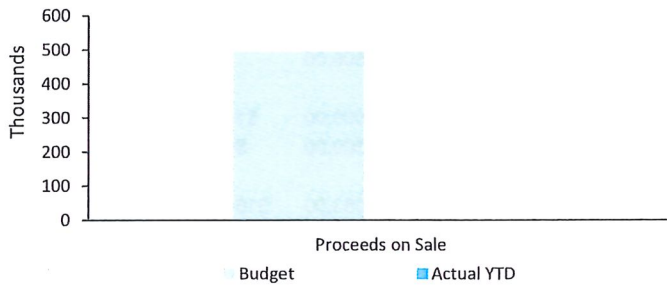
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
09142	Land & Buildings - Staff Housing	\$400,000.00	\$0.00	0	0
10703	Cemetery - Capital Expenses				0
4202	Youanmi Cemetery Const	\$7,500.00	\$0.00	0	0
11103	Purchase Land & Buildings				0
2104	Town Hall Ceiling	\$20,000.00	\$10,000.00	0	10000
11311	Progress Memorial Park - Capital Expenditure	\$40,300.00	\$6,747.00	0	6747
12101	Roads Construction Council				0
C0002E	Paynes Find To Sandstone Road Const	\$986,083.00	\$168,623.00	0	168623
C0004A	Sandstone Meekatharra Rd	\$0.00	\$0.00	227,413	-227413.46
C0010	Yeelirrie Road - Construction (Council)	\$85,000.00	\$0.00	0	0
12103	Regional Road Group				0
RG0002	Paynes Find Sandstone Road	\$458,800.00	\$150.00	0	150
12104	Roads to Recovery Construction				0
CR0004	Meekatharra - Sandstone Road (R2R)	\$299,000.00	\$0.00	0	0
CR0005	Wiluna Rd	\$0.00	\$0.00	156	-156
12107	Footpath Construction				0
CF0019	Hack Street Footpath	\$85,000.00	\$0.00	0	0
12109	Purchase Furniture & Equipment	\$35,000.00	\$0.00	0	0
12302	Road Plant Purchases	\$1,125,000.00	\$0.00	0	0
13412	Caravan Park Infrastructure	\$700,000.00	\$0.00	0	0
14513	Purchase Plant & Equipment	\$65,000.00	\$65,000.00	56,067	8933.03
		4,306,683	250,520	283,636	(33,116)

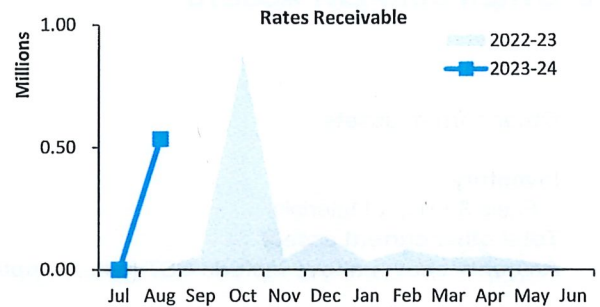
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
PC002A	Komatsu FEL	53,984	120,000	66,016	0			0	0
PS015	Steele Wheeled Roller	49,463	75,000	25,537	0			0	0
PS016	Bobcat Copact	18,275	25,000	6,725	0			0	0
PC019	Wester Star	0	110,000	110,000	0			0	0
PC020	Wester Star	0	110,000	110,000	0			0	0
5001	Toyota Hilux 4x4	8,611	35,000	26,389	0			0	0
PS013B	Toyota Hilux 4x4	7,333	20,000	12,667	0			0	0
		137,666	495,000	357,334	0	0	0	0	0



7 RECEIVABLES

Rates receivable	30 Jun 2023	31 Aug 2023
	\$	\$
Opening arrears previous years	29,000	29,845
Levied this year		1,485,490
Less - collections to date	845	(533,480)
Gross rates collectable	29,845	981,855
Net rates collectable	29,845	981,855
% Collected	(2.9%)	35.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	26,714	5,227	0	1,913	33,854
Percentage	0.0%	78.9%	15.4%	0.0%	5.7%	
Balance per trial balance						
Trade receivables						8,310
Other receivables						31,325
Total receivables general outstanding						39,635

Amounts shown above include GST (where applicable)

KEY INFORMATION

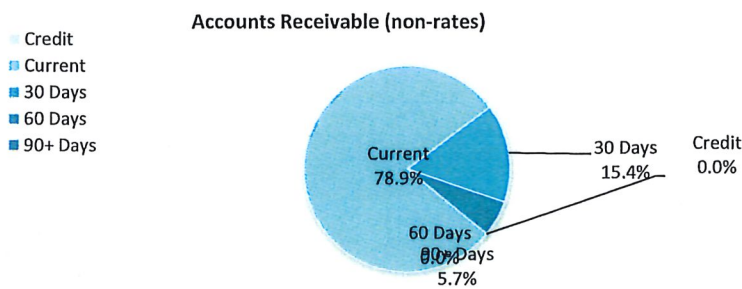
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods so and services performed in the ordinary course of business.

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.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 August 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuels & Oils, & Materials	210,296	0	(21,258)	189,038
Total other current assets	210,296	0	(21,258)	189,038

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

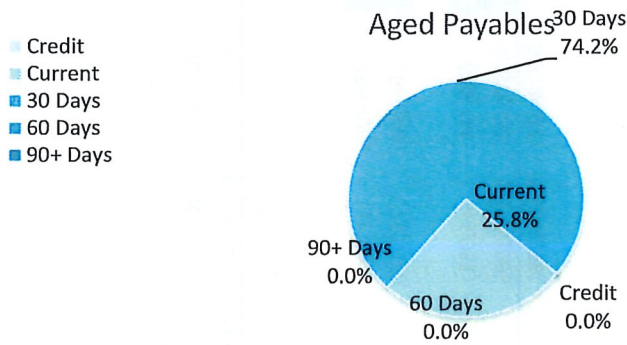
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	73,770	212,447	0	0	286,217
Percentage	0.0%	25.8%	74.2%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						43,661
ATO liabilities						59,476
Rates in Advance						4,419
Trust Fund						300,202
Total payables general outstanding						407,758

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.



SHIRE OF SANDSTONE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue	RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Budget		YTD Actual	
						Reassessed Rate Revenue	Total Revenue	Rate Revenue	Reassessed Rate Revenue
Gross rental value									
Townsite		0.0691	34	250,408	17,300		17,300	17,299	17,299
Transient Workforce Accom		0.390781	4	66,300	25,910		25,910	25,909	25,909
Unimproved value									
Pastoral		0.0640	19	686,741	43,951		43,951	43,951	43,951
Mining		0.282521	183	4,874,662	1,377,195	5,500	1,382,695	1,377,194	1,377,194
Sub-Total			240	5,878,111	1,464,356	5,500	1,469,856	1,464,354	1,464,353
Minimum payment									
Gross rental value									
Townsite		200	34	14,191	6,800		6,800	6,800	6,800
Transient Workforce Accom		200	0	0	0		0	0	0
Unimproved value									
Pastoral		400	6	7,933	2,400		2,400	2,400	2,400
Mining		400	67	42,644	26,800		26,800	26,800	26,800
Sub-total			107	64,768	36,000	0	36,000	36,000	36,000
Discount							(24,625)		(14,863)
Concession							(30)		(0)
Total general rates							1,481,201		1,485,490

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 August 2023 \$
Other current liabilities						
Other liabilities						
Contract liabilities		482,688	0			482,688
Total other liabilities		482,688	0	0	0	482,688
Employee Related Provisions						
Provision for annual leave		126,382	0			126,382
Provision for long service leave		65,527	0			65,527
Total Provisions		191,909	0	0	0	191,909
Total other current liabilities		674,597	0	0	0	674,597

Amounts shown above include GST (where applicable)

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

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 contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2023		(As revenue)	31 Aug 2023	31 Aug 2023	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission Grant General				0	0	2,000	(500)	(20,260)
Grants Commission Grant Roads				0	0	2,000	(500)	(6,750)
Emergency Services Admin Grant				0	0	4,000	(3,000)	0
ESL Operating Grant				0	0	7,000	(1,750)	0
Grant - MRWA Direct				0	0	129,767	(129,767)	(144,814)
	0	0	0	0	0	144,767	(135,517)	(171,824)
TOTALS	0	0	0	0	0	144,767	(135,517)	(171,824)

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2023			31 Aug 2023	31 Aug 2023	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grant - MRWA Project				0		291,667	(116,667)	0
Grant - Roads to Recovery				0		574,000	(287,000)	0
Government Grants	482,000			482,000	482,000	643,584	0	0
	482,000	0	0	482,000	482,000	1,509,251	(403,667)	0

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023**

14 INVESTMENT IN ASSOCIATES

(a) Investment in associate

Aggregate carrying amount of interests in associates accounted for using the equity method are reflected in the table below.

Carrying amount at 1 July
Carrying amount at 30 June

Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
\$ 20,372	\$	\$ 20,372
20,372	0	20,372

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023**

15 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening	Amount	Amount	Closing
	Balance 1 July 2023	Received	Paid	Balance 31 Aug 2023
	\$	\$	\$	\$
BCTIF Training Levy	52	0	0	52
Housing Bond	8,550	0	(1,100)	7,450
Rates Overpayments & Unknowns	2,648	0	0	2,648
Other Bonds	288,187	1,917	0	290,104
	299,437	1,917	(1,100)	300,254
Other Bonds	Bond	Interest		
APA (Rehabilitation)	33,592	224		33,816
Penny West (Security Bond Road Agreement)	254,495	1,694		256,189
Challenge Drilling (Key Deposit)	100	0		100
	288,187	1,917		290,104

10.2.1 (2)



SHIRE OF SANDSTONE
S E R V E T H E P E O P L E

Detailed Statements

FOR THE PERIOD ENDED 31 AUGUST 2023

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
03	031	2	03100	ABC's Reallocated	\$121,771.00	\$20,296.00	\$23,691.41
03	031	2	03102	Valuation Expenses and Title Searches Expense	\$1,500.00	\$250.00	\$43.50
03	031	2	03103	Debt Collections Costs	\$2,500.00	\$416.00	\$0.00
Operating Expenditure Total					\$125,771.00	\$20,962.00	\$23,734.91
03	031	3	03104	GRV - Sandstone	(\$17,300.00)	(\$17,300.00)	(\$17,299.46)
03	031	3	03105	Interim Rates Raised	(\$5,000.00)	(\$834.00)	\$0.00
03	031	3	03106	GRV - Transient Workforce Accommodation	(\$25,910.00)	(\$25,910.00)	(\$25,908.78)
03	031	3	03107	UV - Pastoral	(\$43,951.00)	(\$43,951.00)	(\$43,951.42)
03	031	3	03108	UV - Mining	(\$1,377,194.00)	(\$1,377,194.00)	(\$1,377,194.38)
03	031	3	03109	Minimum GRV - Sandstone	(\$6,800.00)	(\$6,800.00)	(\$6,800.00)
03	031	3	03110	Minimum UV - Pastoral	(\$2,400.00)	(\$2,400.00)	(\$2,400.00)
03	031	3	03111	Minimum UV - Mining	(\$26,800.00)	(\$26,800.00)	(\$26,800.00)
03	031	3	03112	Discount Allowed	\$24,625.00	\$24,625.00	\$14,862.60
03	031	3	03114	Penalty Interest Raised on Rates	(\$2,750.00)	(\$458.00)	(\$321.30)
03	031	3	03115	Rates Written-off	\$30.00	\$4.00	\$0.02
03	031	3	03116	Back Rates Levied	(\$500.00)	\$0.00	\$0.00
03	031	3	03117	Instalment Interest Received	(\$2,356.00)	\$0.00	(\$586.87)
03	031	3	03118	Instalment Administration Fee	(\$2,285.00)	\$0.00	(\$270.00)
03	031	3	03119	Rates Legal Fees Reimbursed	(\$2,500.00)	(\$416.00)	\$0.00
03	031	3	03120	Account Inquiry Charges (Rates Ownership)	\$0.00	\$0.00	(\$38.50)
Operating Income Total					(\$1,491,091.00)	(\$1,477,434.00)	(\$1,486,708.09)
Rate Revenue Total					(\$1,365,320.00)	(\$1,456,472.00)	(\$1,462,973.18)
03	032	2	03200	ABC's Reallocated	\$43,708.00	\$7,284.00	\$8,503.56
Operating Expenditure Total					\$43,708.00	\$7,284.00	\$8,503.56
03	032	3	03201	Grants Commission Grant General	(\$2,000.00)	(\$500.00)	(\$20,259.75)
03	032	3	03202	Grants Commission Grant Roads	(\$2,000.00)	(\$500.00)	(\$6,749.75)
04	033	3	03206	Other General Purpose funding Rounding	\$0.00	\$0.00	\$0.00
03	032	3	03207	Interest Received - Municipal Funds	(\$39,750.00)	(\$6,624.00)	(\$8,660.65)
03	032	3	03208	Interest Received - Reserve Funds	(\$142,215.00)	(\$23,702.00)	(\$34,840.92)
Operating Income Total					(\$185,965.00)	(\$31,326.00)	(\$70,511.07)
Other General Purpose Funding Total					(\$142,257.00)	(\$24,042.00)	(\$62,007.51)

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
General Purpose Funding Total						(\$1,507,577.00)	(\$1,480,514.00)	(\$1,524,980.69)
04	041	2	04100		Members Travelling Expenses paid	\$7,500.00	\$0.00	\$0.00
04	041	2	04101		Members Conference Expenses	\$5,000.00	\$834.00	\$0.00
04	041	2	04102		Council Election Expenses	\$11,000.00	\$0.00	\$0.00
04	041	2	04103		President's Allowance paid	\$4,375.00	\$0.00	\$0.00
04	041	2	04104		Members Refreshments & Receptions Expense	\$5,500.00	\$916.00	\$585.00
04	041	2	04106		Members - Subscriptions, Donations	\$29,650.00	\$29,650.00	\$21,738.29
04	041	2	04107		Members Insurance	\$40,000.00	\$20,000.00	\$23,719.07
04	041	2	04108		Members Telephone Subsidy Paid	\$3,000.00	\$0.00	\$0.00
04	041	2	04109		Members Meeting Fees Paid	\$16,750.00	\$0.00	\$0.00
04	041	2	04110		Public Relations/Presentations	\$5,000.00	\$834.00	\$429.08
04	041	2	04111		Training Expenses of Members	\$5,000.00	\$0.00	\$0.00
04	041	2	04113		ABC's Reallocated	\$19,437.00	\$3,240.00	\$3,781.66
04	041	2	04114		Audit Fees expense	\$50,000.00	\$0.00	\$0.00
04	041	2	04117		Reallocation of Housing	\$66,643.00	\$11,108.00	\$4,773.75
04	041	2	04118		Strategic Planning Development Expenses	\$75,000.00	\$0.00	\$0.00
Operating Expenditure Total						\$343,855.00	\$66,582.00	\$55,026.85
Members Of Council Total						\$343,855.00	\$66,582.00	\$55,026.85
Governance Total						\$343,855.00	\$66,582.00	\$55,026.85
05	051	2	05100		Depreciation Relating to Fire Prevention	\$2,707.00	\$460.00	\$459.84
05	051	2	05105		ABC's Reallocated	\$132,594.00	\$22,100.00	\$25,796.84
05	051	2	05106		Other Expenses	\$2,500.00	\$416.00	\$0.00
Operating Expenditure Total						\$137,801.00	\$22,976.00	\$26,256.68
Fire Prevention Total						\$137,801.00	\$22,976.00	\$26,256.68
05	052	2	05203		Canine Control	\$6,000.00	\$1,000.00	\$900.00
Operating Expenditure Total						\$6,000.00	\$1,000.00	\$900.00
05	052	3	05202		Dog Registration Fees	(\$100.00)	\$0.00	(\$50.00)
05	052	3	05205		Cat Registration Fees	(\$50.00)	\$0.00	\$0.00
Operating Income Total						(\$150.00)	\$0.00	(\$50.00)
Animal Control Total						\$5,850.00	\$1,000.00	\$850.00
05	053	2	05300		ABC's Reallocated	\$14,814.00	\$2,468.00	\$2,882.20

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
05	053	2	05303	CCTV Expenses	\$12,855.00	\$2,500.00	\$7,888.00
Operating Expenditure Total					\$27,669.00	\$4,968.00	\$10,770.20
Other Law, Order & Public Safety Total					\$27,669.00	\$4,968.00	\$10,770.20
05	054	2	05404	Maintenance of Fire Truck	\$4,000.00	\$666.00	\$0.00
05	054	2	05405	Maintenance of Fire Shed	\$1,000.00	\$166.00	\$143.64
05	054	2	05406	Clothing and Accessories	\$4,000.00	\$666.00	\$62.00
05	054	2	05408	Other Goods and Services	\$1,500.00	\$250.00	\$0.00
05	054	2	05409	Insurances	\$2,979.00	\$1,490.00	\$1,030.99
Operating Expenditure Total					\$13,479.00	\$3,238.00	\$1,236.63
05	054	3	05400	Emergency Services Admin Grant	(\$4,000.00)	(\$3,000.00)	\$0.00
05	054	3	05401	ESL Operating Grant	(\$7,000.00)	(\$1,750.00)	\$0.00
Operating Income Total					(\$11,000.00)	(\$4,750.00)	\$0.00
Emergency Services Levy Total					\$2,479.00	(\$1,512.00)	\$1,236.63
Law, Order & Public Safety Total					\$173,799.00	\$27,432.00	\$39,113.51
07	074	2	07400	ABC's Reallocated	\$14,814.00	\$2,468.00	\$2,882.20
07	074	2	07403	Environmental Health Officer	\$9,000.00	\$1,500.00	\$746.73
07	074	2	07404	Analytical Expenses	\$750.00	\$124.00	\$360.00
Operating Expenditure Total					\$24,564.00	\$4,092.00	\$3,988.93
Preventative Services - Administration & Inspection Total					\$24,564.00	\$4,092.00	\$3,988.93
07	075	2	07502	Other Expenses Preventative	\$4,725.00	\$817.00	\$350.97
Operating Expenditure Total					\$4,725.00	\$817.00	\$350.97
Preventative Services - Pest Control Total					\$4,725.00	\$817.00	\$350.97
07	077	2	07700	ABC's Reallocated	\$11,978.00	\$1,996.00	\$2,330.28
07	077	2	07703	Other Expenses	\$3,500.00	\$916.00	\$0.00
Operating Expenditure Total					\$15,478.00	\$2,912.00	\$2,330.28
07	077	3	07701	Income Relating to Other Health	(\$200.00)	\$0.00	(\$50.00)
Operating Income Total					(\$200.00)	\$0.00	(\$50.00)
Other Health Total					\$15,278.00	\$2,912.00	\$2,280.28
Health Total					\$44,567.00	\$7,821.00	\$6,620.18
09	091	2	09100	Depreciation Housing	\$99,859.00	\$16,962.00	\$16,962.38
09	091	2	09102	Mitce - 2A Griffith St (Lot 40A)	\$7,795.00	\$1,640.00	\$1,037.19

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
09 091	2	09103		Mtce - 2B Griffith St (Lot 40B)	\$6,445.00	\$1,414.00	\$701.16
09 091	2	09104		Mtce - 8 Griffith St (Lot 37)	\$6,445.00	\$1,412.00	\$1,841.90
09 091	2	09105		Mtce - 12 Griffith Street (Lot 35)	\$7,695.00	\$1,622.00	\$3,568.58
09 091	2	09107		Mtce - 3 Hack Street (Lot 47)	\$7,495.00	\$1,771.00	\$862.44
09 091	2	09108		Mtce - 27 Hack Street (Lot 27)	\$6,445.00	\$1,082.00	\$745.59
09 091	2	09109		Mtce - 29 Hack St (Lot 536)	\$5,795.00	\$1,389.00	\$918.27
09 091	2	09111		Mtce - 31 Hack St (Lot 535)	\$5,795.00	\$1,338.00	\$1,217.85
09 091	2	09112		Mtce - 34-36 Hack St (Lot 55/56)	\$8,695.00	\$2,122.00	\$2,636.39
09 091	2	09113		Mtce - Lot 530 Irvine St (Caravan Park)	\$6,395.00	\$1,472.00	\$1,656.55
09 091	2	09114		Mtce - 1 Mingah (Lot 425)	\$7,595.00	\$1,687.00	\$1,059.15
09 091	2	09115		Mtce - 2 Payne St (Lot 120)	\$6,472.00	\$1,414.00	\$1,533.66
09 091	2	09116		Mtce - 6 Hack Street (lot 86)	\$8,872.00	\$1,850.00	\$1,400.06
09 091	2	09117		Mtce - 18 Griffith St (Lot24)	\$6,945.00	\$1,579.00	\$1,546.43
09 091	2	09118		Mtce - 16 Green Street	\$6,518.00	\$1,460.00	\$1,074.06
09 091	2	09119		Mtce - 17 Hack Street	\$4,945.00	\$824.00	\$0.00
09 091	2	09120		Specified Building Maintenance			
09 091	2	09120	9106	Specified 21 Griffith St	\$100,000.00	\$16,666.00	\$0.00
09 091	2	09130		Mtce - 10 Griffiths Street	\$1,500.00	\$250.00	\$0.00
09 091	2	09180		Reallocation of Housing	(\$351,736.00)	(\$58,622.00)	(\$25,473.07)
09 091	2	09190		ABC's Reallocated	\$40,030.00	\$6,672.00	\$7,788.10
Operating Expenditure Total					\$0.00	\$6,004.00	\$21,076.69
09 091	4	09142		Land & Buildings - Staff Housing	\$400,000.00	\$0.00	\$0.00
Capital Expenditure Total					\$400,000.00	\$0.00	\$0.00
Staff Housing Total					\$400,000.00	\$6,004.00	\$21,076.69
Housing Total					\$400,000.00	\$6,004.00	\$21,076.69
10 101	2	10100		Other Expenses Sanitation	\$15,560.00	\$2,674.00	\$1,501.63
10 101	2	10103		Tip Maintenance Costs	\$37,010.00	\$6,373.00	\$16,187.74
10 101	2	10105		ABC's Reallocated	\$11,978.00	\$1,996.00	\$2,330.28
10 101	2	10106		Reallocation of Housing	\$13,666.00	\$2,278.00	\$978.86
Operating Expenditure Total					\$78,214.00	\$13,321.00	\$20,998.51
10 101	3	10101		Domestic Collection Fees	(\$8,740.00)	(\$8,740.00)	(\$8,740.00)

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
10	101	3	10104	Domestic Collection (Additional)	(\$740.00)	(\$740.00)	(\$760.00)
Operating Income Total					(\$9,480.00)	(\$9,480.00)	(\$9,500.00)
Sanitation - Household Refuse Total					\$68,734.00	\$3,841.00	\$11,498.51
10	102	2	10200	Expenses Relating to Sanitation - Other	\$10,115.00	\$1,751.00	\$2,150.21
10	102	2	10203	Refuse Collection - Public	\$33,900.00	\$5,836.00	\$2,321.66
Operating Expenditure Total					\$44,015.00	\$7,587.00	\$4,471.87
10	102	3	10201	Income Relating to Sanitation - Other	(\$660.00)	(\$660.00)	(\$660.00)
Operating Income Total					(\$660.00)	(\$660.00)	(\$660.00)
Sanitation - Other Total					\$43,355.00	\$6,927.00	\$3,811.87
10	103	2	10300	Expenses Relating to Sewerage	\$3,168.00	\$542.00	\$0.00
10	103	2	10300 SEW000	General Costs	\$0.00	\$0.00	\$29.38
10	103	2	10300 SEW010	National Hotel	\$0.00	\$0.00	\$710.33
10	103	2	10300 SEW014	Beth Walton	\$0.00	\$0.00	\$739.71
Operating Expenditure Total					\$3,168.00	\$542.00	\$0.00
10	103	3	10301	Income Relating to Sewerage	(\$1,000.00)	(\$166.00)	\$0.00
Operating Income Total					(\$1,000.00)	(\$166.00)	\$0.00
Sewerage Total					\$2,168.00	\$376.00	\$739.71
10	106	2	10600	ABC's Reallocated	\$16,811.00	\$2,802.00	\$3,270.59
10	106	2	10605	Expenses Relating to T/Planning and Regional Dev	\$2,500.00	\$0.00	\$480.00
Operating Expenditure Total					\$19,311.00	\$2,802.00	\$3,750.59
Town Planning & Regional Development Total					\$19,311.00	\$2,802.00	\$3,750.59
10	107	2	10700	Expenses Relating to Other Community Amenities	\$0.00	\$0.00	\$1,870.47
10	108	3	10704	Maintenance - Public Conveniences	\$12,390.00	\$2,321.00	\$704.68
10	107	2	10705	Cleaning - Other Community Services	\$28,850.00	\$4,990.00	\$5,183.44
10	107	2	10707	Maintenance - Cemetery	\$5,000.00	\$834.00	\$113.04
10	107	2	10708	Depreciation Other Community Amenities	\$1,168.00	\$198.00	\$198.32
Operating Expenditure Total					\$47,408.00	\$8,343.00	\$8,069.95
10	107	4	10703	Cemetery - Capital Expenses	\$7,500.00	\$0.00	\$0.00
10	107	4	10703 4202	Youanmi Cemetery Const	\$7,500.00	\$0.00	\$0.00
Capital Expenditure Total					\$15,000.00	\$0.00	\$0.00
Other Community Amenities Total					\$54,908.00	\$8,343.00	\$8,069.95

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
10	108	2	10802		Community Bus Operations	\$10,000.00	\$1,666.00	\$1,487.27
Operating Expenditure Total						\$10,000.00	\$1,666.00	\$1,487.27
10	108	3	10801		Community Bus Fees	(\$500.00)	\$0.00	\$0.00
Operating Income Total						(\$500.00)	\$0.00	\$0.00
Community Bus Total						\$9,500.00	\$1,666.00	\$1,487.27
Community Amenities Total						\$197,976.00	\$23,955.00	\$29,357.90
11	111	2	11104		Maintenance - Public Hall	\$14,585.00	\$3,698.00	\$4,628.97
11	111	2	11106		Depreciation Public Halls	\$27,982.00	\$4,754.00	\$5,424.60
11	111	2	11107		Art Exhibition Payments to Artists	\$5,000.00	\$5,000.00	\$0.00
Operating Expenditure Total						\$47,567.00	\$13,452.00	\$10,053.57
11	111	3	11101		Income Relating to Public Hall	(\$5,500.00)	(\$5,000.00)	(\$7,659.06)
Operating Income Total						(\$5,500.00)	(\$5,000.00)	(\$7,659.06)
11	111	4	11103		Purchase Land & Buildings	\$20,000.00	\$10,000.00	\$0.00
11	111	4	11103 2104		Town Hall Ceiling	\$20,000.00	\$10,000.00	\$0.00
Capital Expenditure Total						\$62,067.00	\$18,452.00	\$2,394.51
Public Halls & Civic Centres Total						\$7,880.00	\$1,314.00	\$1,533.12
11	112	2	11200		ABC's Reallocated	\$34,350.00	\$6,406.00	\$2,097.86
11	112	2	11204		Maintenance Water Playground	\$15,600.00	\$2,650.00	\$2,649.86
11	112	2	11205		Depreciation Water Playground	\$57,830.00	\$10,370.00	\$6,280.84
Operating Expenditure Total						\$57,830.00	\$10,370.00	\$6,280.84
Swimming Areas And Beaches Total						\$57,830.00	\$10,370.00	\$6,280.84
11	113	2	11300		Depreciation Other Recreation & Sport	\$89,554.00	\$15,212.00	\$15,208.96
11	113	2	11304		Maintenance - Recreation Centre	\$21,340.00	\$4,820.00	\$3,462.40
11	113	2	11307		Maintenance - Parks and Reserves	\$15,950.00	\$2,729.00	\$7,242.80
11	113	2	11307 6151		Oroya Street Gardens	\$7,800.00	\$1,329.00	\$39.16
11	113	2	11307 6152		Hack Street Gardens	\$7,800.00	\$1,314.00	\$100.86
11	113	2	11307 6153		Admin Centre Gardens	\$7,800.00	\$1,314.00	\$787.54
11	113	2	11307 6154		Lefroy Park	\$7,800.00	\$1,314.00	\$462.59
11	113	2	11307 6155		Gold & Wool Interpretative Park	\$7,800.00	\$1,314.00	\$0.00
11	113	2	11307 6156		Pioneer Park	\$7,800.00	\$1,314.00	\$0.00
11	113	2	11307 6157		Community Centre Gardens	\$7,800.00	\$1,314.00	\$711.05

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
11	113	2	11307 6158	Black Range Chapel Gardens	\$7,800.00	\$1,314.00	\$733.05
11	113	2	11307 6159	Minors Cottage Gardens	\$7,800.00	\$1,314.00	\$197.57
11	113	2	11307 6160	Irvine Street Gardens	\$7,800.00	\$1,314.00	\$704.07
11	113	2	11307 6161	Camp School Gardens	\$9,100.00	\$1,530.00	\$3,238.03
11	113	2	11307 6162	By Pass Trees	\$9,725.00	\$1,636.00	\$527.12
11	113	2	11308	ABC's Reallocated	\$22,169.00	\$3,694.00	\$4,313.08
11	113	2	11309	Parks and Gardens Tools and Equipment	\$7,500.00	\$1,250.00	\$0.00
11	113	2	11314	Reallocation of Housing	\$30,430.00	\$5,072.00	\$2,179.74
			Operating Expenditure Total		\$275,968.00	\$47,784.00	\$39,908.02
11	113	3	11301	Income Relating to Other Recreation & Sport	(\$20,000.00)	(\$20,000.00)	(\$20,000.00)
			Operating Income Total		(\$20,000.00)	(\$20,000.00)	
11	113	4	11311	Progress Memorial Park - Capital Expenditure	\$40,300.00	\$6,747.00	\$0.00
			Capital Expenditure Total		\$40,300.00	\$6,747.00	\$0.00
			Other Recreation & Sport Total		\$296,268.00	\$34,531.00	\$19,908.02
11	114	2	11400	Depreciation Relating to Television and Rebroadcasting	\$4,000.00	\$680.00	\$679.44
11	114	2	11404	ABC's Reallocated	\$2,942.00	\$490.00	\$572.36
11	114	2	11405	Other Expenses	\$2,000.00	\$334.00	\$0.00
			Operating Expenditure Total		\$8,942.00	\$1,504.00	\$1,251.80
			Television And Rebroadcasting Total		\$8,942.00	\$1,504.00	\$1,251.80
11	115	2	11500	ABC's Reallocated	\$76,173.00	\$12,696.00	\$14,819.94
11	115	2	11502	Other Expenses	\$1,000.00	\$166.00	\$44.20
			Operating Expenditure Total		\$77,173.00	\$12,862.00	\$14,864.14
			Libraries Total		\$77,173.00	\$12,862.00	\$14,864.14
11	116	2	11600	ABC's Reallocated	\$27,843.00	\$4,640.00	\$5,416.94
11	116	2	11604	Maintenance - Historic Buildings	\$12,200.00	\$2,631.00	\$727.91
11	116	2	11604 1750	Black Range Church	\$3,736.00	\$956.00	\$318.47
11	116	2	11604 1751	Miners Cottage	\$18,900.00	\$3,996.00	\$5,450.31
11	116	2	11604 1752	Sandstone Post Office Building	\$1,000.00	\$251.00	\$103.99
11	116	2	11604 1753	Old Police Lockup	\$500.00	\$84.00	\$0.00
11	116	2	11604 1754	State Battery	\$10,522.00	\$1,788.00	\$1,787.36
11	116	2	11607	Depreciation Historic Buildings			

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Operating Expenditure Total							
					\$74,701.00	\$14,346.00	\$13,804.98
Other Culture Total							
					\$74,701.00	\$14,346.00	\$13,804.98
Recreation & Culture Total							
					\$576,981.00	\$92,065.00	\$58,504.29
12	121	4	12101	Roads Construction Council			
12	121	4	12101	Paynes Find To Sandstone Road Const 181 - 182.3 SIK	\$986,083.00	\$168,623.00	\$0.00
12	121	4	12101	Sandstone Meekatharra Rd	\$0.00	\$0.00	\$227,413.46
12	121	4	12101	Yeelirrie Road - Construction (Council)	\$85,000.00	\$0.00	\$0.00
12	121	4	12103	Regional Road Group			
12	121	4	12103	Paynes Find Sandstone Road	\$458,800.00	\$150.00	\$0.00
12	121	4	12104	Roads to Recovery Construction			
12	121	4	12104	Meekatharra - Sandstone Road - Construction (R2R)	\$299,000.00	\$0.00	\$0.00
12	121	4	12104	Wiluna Rd	\$0.00	\$0.00	\$156.00
12	121	4	12107	Footpath Construction			
12	121	4	12107	Hack Street Footpath	\$85,000.00	\$0.00	\$0.00
12	121	4	12109	Purchase Furniture & Equipment	\$35,000.00	\$0.00	\$0.00
Capital Expenditure Total							
					\$1,948,883.00	\$168,773.00	\$227,569.46
Streets, Roads, Bridges & Depot Construction Total							
					\$1,948,883.00	\$168,773.00	\$227,569.46
12	122	2	12200	Depreciation Streets, Roads, Bridges & Depot Maintenance	\$834,169.00	\$141,694.00	\$114,920.72
12	122	2	12202	Power - Street Lighting	\$8,500.00	\$1,416.00	\$1,459.05
12	122	2	12203	Rural Road Maintenance			
12	122	2	12203	Paynes-Finds - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$68,252.00
12	122	2	12203	Menzies - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$28,559.11
12	122	2	12203	Meekatharra - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$18,590.23
12	122	2	12203	Sandstone - Wiluna Rd - Maintenance	\$0.00	\$0.00	\$12,972.33
12	122	2	12203	Youanmi - Mt Magnet Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	Lake Barlee Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	Bulga Downs Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	Sandstone - Yeelirrie Rd - Maintenance	\$0.00	\$0.00	\$12,479.70
12	122	2	12203	Cashmere Downs Access - North - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	Black Range Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	Daly Homestead Access Rd - Maintenance	\$0.00	\$0.00	\$0.00

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	122	2	12203 M0014	Dandaraga Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0015	Lake Mason Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0016	Gidgee Mine Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0017	Altona - Yeerlirrie Rd - Maintenance	\$0.00	\$0.00	\$4,159.90
12	122	2	12203 M0018	Cogla Downs Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0020	Atley Station Access - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0021	Cogla Downs East Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0022	Black Hill Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0023	Kaluwiri Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0024	Yuinmery Station Access - South - Maintenance	\$0.00	\$0.00	\$6,727.98
12	122	2	12203 M0025	Yuinmery Station Access - North - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0026	Cashmere Downs Access - East Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0027	Barrambie Station Access Rd - Maintenance	\$0.00	\$0.00	\$13,227.90
12	122	2	12203 M0028	Lake Mason Station - North Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0037	Rowe St - Youanmi - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0038	Rowe Rd - Youanmi - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0083	Pindabunna Station Access Rd - Maintenance	\$0.00	\$0.00	\$1,320.00
12	122	2	12203 M0084	Pullagaroo Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0086	Heritage Trail	\$0.00	\$0.00	\$250.78
12	122	2	12203 M9998	Rural Road Maintenance (Budget Purposes)	\$962,000.00	\$160,973.00	\$0.00
12	122	2	12204	Maintenance - Depot	\$32,700.00	\$6,516.00	\$13,232.43
12	122	2	12205	Maintenance - Footpaths	\$5,240.00	\$906.00	\$390.95
12	122	2	12206	Traffic Signs Maintenance	\$10,000.00	\$1,666.00	\$4,922.23
12	122	2	12209	Workshop Equipment	\$5,000.00	\$834.00	\$0.00
12	122	2	12225	Town Steet Maintenance			
12	122	2	12225 M0019	Hack St - Maintenance	\$0.00	\$0.00	\$249.88
12	122	2	12225 M0029	Oroya St - Maintenance	\$0.00	\$0.00	\$1,941.35
12	122	2	12225 M0030	Griffith St - Maintenance	\$0.00	\$0.00	\$84.92
12	122	2	12225 M0033	Payne St - Maintenance	\$0.00	\$0.00	\$84.89
12	122	2	12225 M0034	Green St - Maintenance	\$0.00	\$0.00	\$146.82
12	122	2	12225 M0035	Rowe St - Maintenance	\$0.00	\$0.00	\$19.72

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	122	2	12225	M0036	Mingah St - Maintenance	\$0.00	\$0.00	\$104.80
12	122	2	12225	M0081	Thaduna St - Maintenance	\$0.00	\$0.00	\$85.00
12	122	2	12225	M0082	Irvine St - Maintenance	\$0.00	\$0.00	\$39.62
12	122	2	12225	M9999	Town Street Maintenance (Budget Purposes)	\$15,720.00	\$2,692.00	\$0.00
12	122	2	12231		ABC's Reallocated	\$140,894.00	\$23,482.00	\$27,411.71
12	122	2	12232		Reallocation of Housing	\$195,195.00	\$32,532.00	\$14,259.91
				Operating Expenditure Total		\$2,209,418.00	\$372,711.00	\$345,893.93
12	122	3	12212		Grant - MRWA Project	(\$291,667.00)	(\$116,667.00)	\$0.00
12	122	3	12213		Grant - MRWA Direct	(\$129,767.00)	(\$129,767.00)	(\$144,814.00)
12	122	3	12216		Grant - Roads to Recovery	(\$574,000.00)	(\$287,000.00)	\$0.00
				Operating Income Total		(\$995,434.00)	(\$533,434.00)	(\$144,814.00)
				Streets, Roads, Bridges & Depot Maintenance Total		\$1,213,984.00	(\$160,723.00)	\$201,079.93
12	123	3	12303		Profit on Disposal of Asset - Road Plant	(\$344,667.00)	\$0.00	\$0.00
				Operating Income Total		(\$344,667.00)	\$0.00	\$0.00
12	123	4	12302		Purchase Plant & Equipment - Road Plant Purchases	\$1,125,000.00	\$0.00	\$0.00
				Capital Expenditure Total		\$1,125,000.00	\$0.00	\$0.00
12	123	5	12320		Proceeds on Disposal of Asset - Transport	(\$475,000.00)	\$0.00	\$0.00
12	123	5	12321		Realisation on Disposal of Asset - Transport	\$475,000.00	\$0.00	\$0.00
				Capital Income Total		\$0.00	\$0.00	\$0.00
				Road Plant Purchases Total		\$780,333.00	\$0.00	\$0.00
12	126	2	12604		Airport Maintenance	\$40,400.00	\$6,824.00	\$235.28
12	126	2	12605		Cleaning - Aerodromes	\$1,068.00	\$185.00	\$68.37
12	126	2	12606		Building Maintenance	\$1,560.00	\$266.00	\$0.00
				Operating Expenditure Total		\$43,028.00	\$7,275.00	\$303.65
				Aerodromes Total		\$43,028.00	\$7,275.00	\$303.65
12	127	2	12700		ABC's Reallocated	\$27,843.00	\$4,640.00	\$5,416.94
				Operating Expenditure Total		\$27,843.00	\$4,640.00	\$5,416.94
				Transport Licencing Total		\$27,843.00	\$4,640.00	\$5,416.94
				Transport Total		\$4,014,071.00	\$19,965.00	\$434,369.98
13	130	2	13000		Post Office Agency Expenses	\$1,500.00	\$250.00	\$0.00
13	130	2	13001		Post Office Cost of Sales	\$1,500.00	\$250.00	\$0.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	130	2	13003		ABC's Reallocated	\$65,246.00	\$10,874.00	\$12,694.00
Operating Expenditure Total						\$68,246.00	\$11,374.00	\$12,694.00
13	130	3	13002		Post Office Agency Income	(\$12,000.00)	(\$2,000.00)	(\$1,560.83)
Operating Income Total						(\$12,000.00)	(\$2,000.00)	(\$1,560.83)
Post Office Agency Total						\$56,246.00	\$9,374.00	\$11,133.17
13	131	2	13102		Noxious Weed Control	\$1,000.00	\$166.00	\$0.00
13	131	2	13103		Vermin Control	\$15,000.00	\$15,000.00	\$12,293.00
Operating Expenditure Total						\$16,000.00	\$15,166.00	\$12,293.00
Rural Services Total						\$16,000.00	\$15,166.00	\$12,293.00
13	132	2	13200		Employee Costs	\$85,876.00	\$15,556.00	\$24,797.14
13	132	2	13202		Disbursement of consignment stock	\$7,500.00	\$1,250.00	\$1,487.50
13	132	2	13204		ABC's Reallocated	\$96,031.00	\$16,006.00	\$18,683.29
13	132	2	13206		Visitor Centre Building Maintenance	\$20,100.00	\$4,218.00	\$2,255.91
13	132	2	13207		Tourism Development	\$31,350.00	\$0.00	\$21,350.00
13	132	2	13208		Depreciation Tourism	\$2,600.00	\$442.00	\$441.64
13	132	2	13214		Old School Building Maintenance	\$11,935.00	\$2,709.00	\$2,468.17
13	132	2	13215		Geo Tourism Costs	\$12,795.00	\$2,932.00	\$0.00
13	132	2	13218		Reallocation of Housing	\$26,072.00	\$4,346.00	\$1,867.53
13	132	2	13219		Stock for Resale	\$12,500.00	\$2,084.00	\$3,082.24
Operating Expenditure Total						\$306,759.00	\$49,543.00	\$76,433.42
13	132	3	13201		Income Relating to Tourism & Area Promotion	(\$15,000.00)	(\$2,500.00)	(\$7,254.72)
13	132	3	13203		Commission received on Goods Sold	(\$1,000.00)	(\$166.00)	(\$223.12)
13	132	3	13220		Income from Camp School	(\$1,000.00)	(\$166.00)	(\$1,020.00)
Operating Income Total						(\$17,000.00)	(\$2,832.00)	(\$8,497.84)
Tourism & Area Promotion Total						\$289,759.00	\$46,711.00	\$67,935.58
13	133	2	13300		ABC's Reallocated	\$17,756.00	\$2,960.00	\$3,454.52
13	133	2	13303		Other Expenses	\$1,500.00	\$250.00	\$0.00
Operating Expenditure Total						\$19,256.00	\$3,210.00	\$3,454.52
13	133	3	13301		Income Relating to Building Control (GST Free)	(\$1,000.00)	(\$166.00)	\$0.00
Operating Income Total						(\$1,000.00)	(\$166.00)	\$0.00
Building Control Total						\$18,256.00	\$3,044.00	\$3,454.52

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	134	2	13400		Employee Costs	\$137,884.00	\$25,069.00	\$26,822.41
13	134	2	13403		Depreciation Caravan Park	\$36,932.00	\$6,274.00	\$6,305.34
13	134	2	13404		ABC's Reallocated	\$63,775.00	\$10,630.00	\$12,407.84
13	134	2	13405		Caravan Park Maintenance	\$134,450.00	\$21,909.00	\$23,461.02
13	134	2	13407		Reallocation of Housing	\$19,730.00	\$3,288.00	\$1,413.28
					Operating Expenditure Total	\$392,771.00	\$67,170.00	\$70,409.89
13	134	3	13401		Caravan Park Site Fees	(\$150,000.00)	(\$25,000.00)	(\$50,166.03)
13	134	3	13406		Caravan Park - Other Income	(\$5,000.00)	(\$834.00)	(\$440.32)
13	134	3	13408		Government Grants	(\$643,584.00)	\$0.00	\$0.00
13	134	3	13409		Camp School Income	(\$500.00)	\$0.00	\$0.00
					Operating Income Total	(\$799,084.00)	(\$25,834.00)	(\$50,606.35)
13	134	4	13412		Caravan Park Infrastructure	\$700,000.00	\$0.00	\$0.00
					Capital Expenditure Total	\$700,000.00	\$0.00	\$0.00
					Caravan Park Total	\$293,687.00	\$41,336.00	\$19,803.54
13	135	2	13506		Plant Nursery Expenses	\$9,120.00	\$1,539.00	\$1,572.96
					Operating Expenditure Total	\$9,120.00	\$1,539.00	\$1,572.96
					Plant Nursery Total	\$9,120.00	\$1,539.00	\$1,572.96
13	136	2	13600		Expenses Relating to Other Economic Services	\$1,500.00	\$584.00	\$0.00
13	136	2	13606		Depreciation Other Economic Services	\$3,670.00	\$624.00	\$623.34
13	136	2	13615		ULP Cost of Sales	\$75,000.00	\$12,500.00	\$8,600.66
13	136	2	13625		Diesel Cost of Sales	\$500,000.00	\$83,334.00	\$113,369.88
13	136	2	13631		Fuel Pump Repairs and Maintenance	\$3,500.00	\$584.00	\$1,076.33
13	136	2	13632		Fuel Pump Utilities	\$900.00	\$150.00	\$307.40
13	136	2	13635		Fuel Pump Licence Fees	\$750.00	\$0.00	\$0.00
13	136	2	13651		Post Office Cafe			
13	136	2	13651	5000	Employee Costs	\$189,850.00	\$34,608.00	\$36,845.81
13	136	2	13651	5001	Purchase Of Merchandise	\$2,000.00	\$334.00	\$2,349.30
13	136	2	13651	5002	Purchase Of Foods Consumables	\$25,000.00	\$4,166.00	\$9,023.94
13	136	2	13651	5003	Purchase Of Drinks (Soft, Coffee Etc)	\$25,000.00	\$4,166.00	\$2,654.31
13	136	2	13652		Post Office Cafe Other Expenditure	\$5,000.00	\$834.00	\$3,383.79
13	136	2	13681		Gas Bottles Purchases	\$10,000.00	\$1,666.00	\$0.00

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Operating Expenditure Total					\$842,170.00	\$143,550.00	\$178,234.76
13	136	3	13610	Sales ULP Fuel	(\$86,250.00)	(\$14,376.00)	(\$22,744.97)
13	136	3	13620	Sales Diesel Fuel	(\$557,500.00)	(\$92,916.00)	(\$176,906.08)
13	136	3	13657	Post Office Cafe Income			
13	136	3	13657 5021	Sale Of Merchandise	(\$3,500.00)	(\$586.00)	(\$1,808.70)
13	136	3	13657 5022	Sale Of Foods	(\$31,250.00)	(\$5,210.00)	(\$16,842.70)
13	136	3	13657 5023	Sale Of Drinks	(\$31,250.00)	(\$5,210.00)	(\$13,751.32)
13	136	3	13680	Sale of Gas Bottles	(\$10,000.00)	(\$1,666.00)	(\$2,076.90)
13	136	3	13684	Income from Astro Dome	(\$200.00)	(\$34.00)	\$0.00
13	136	3	13685	Other Income	\$0.00	\$0.00	(\$400.00)
Operating Income Total					(\$719,950.00)	(\$119,998.00)	(\$234,530.67)
Other Economic Services Total					\$122,220.00	\$23,552.00	(\$56,295.91)
Economic Services Total					\$805,288.00	\$140,722.00	\$59,896.86
14	141	2	14111	Private Works Expenditure	\$10,420.00	\$1,804.00	\$0.00
14	141	2	14111 PW000	Private Works	\$0.00	\$0.00	\$522.13
14	141	2	14111 PW026	James Allison	\$10,420.00	\$1,804.00	\$522.13
Operating Expenditure Total					(\$12,500.00)	(\$2,084.00)	\$0.00
14	141	3	14100	Private Works Income	(\$12,500.00)	(\$2,084.00)	\$0.00
Operating Income Total					(\$2,080.00)	(\$280.00)	\$522.13
Private Works Total					\$168,690.00	\$29,110.00	\$7,437.38
14	142	2	14200	Employee Costs	\$35,150.00	\$6,084.00	\$2,311.86
14	142	2	14202	Sick Leave Expense	\$153,778.00	\$26,616.00	\$12,841.78
14	142	2	14203	Annual & LSL & Bonus Payments	\$5,500.00	\$0.00	\$0.00
14	142	2	14204	Protective Clothing - Outside Staff	\$148,500.00	\$25,702.00	\$24,707.46
14	142	2	14205	Superannuation of Workpersons	\$500.00	\$84.00	\$0.00
14	142	2	14206	Medical Examination Costs	(\$640,078.00)	(\$110,783.00)	(\$104,946.73)
14	142	2	14207	Overheads Allocated to Works	\$5,000.00	\$834.00	\$107.42
14	142	2	14208	Expendable Stores Expense	\$43,460.00	\$21,730.00	\$24,143.10
14	142	2	14209	Workers Compensation Insurance	\$25,000.00	\$12,500.00	\$0.00
14	142	2	14210	Insurance on Works	\$12,000.00	\$2,000.00	\$0.00
14	142	2	14212	Training - Infrastructure Overheads			

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	142	2	14214		Infrastructure Consultancy	\$10,000.00	\$1,666.00	\$7,551.33
14	142	2	14215		Other Expenses	\$17,500.00	\$2,916.00	\$16,918.10
14	142	2	14216		RDO Accrual	\$0.00	\$0.00	(\$5,686.80)
14	142	2	14703		Occupational Health and Safety	\$15,000.00	\$2,538.00	\$16,227.90
					Operating Expenditure Total	\$0.00	\$20,997.00	\$1,612.80
					Public Works Overheads Total	\$0.00	\$20,997.00	\$1,612.80
14	143	2	14302		Insurance - Plant	\$30,000.00	\$15,000.00	\$12,976.76
14	143	2	14303		Fuel & Oils	\$250,000.00	\$41,666.00	\$58,573.99
14	143	2	14304		Tyres & Tubes	\$12,500.00	\$2,084.00	\$31,276.21
14	143	2	14305		Parts & Repairs	\$120,000.00	\$20,000.00	\$7,859.92
14	143	2	14306		Internal Repair Wages	\$112,300.00	\$19,437.00	\$7,072.24
14	143	2	14307		Licences - Plant	\$11,000.00	\$0.00	\$198.50
14	143	2	14308		Depreciation Plant	\$404,200.00	\$68,658.00	\$69,763.32
14	143	2	14309		Plant Op Costs Allocated to Works	(\$1,019,177.00)	(\$176,396.00)	(\$176,203.45)
14	143	2	14311		ABC's Reallocated	\$74,177.00	\$12,362.00	\$14,431.54
14	143	2	14312		Expendable Tools	\$5,000.00	\$834.00	\$0.00
					Operating Expenditure Total	\$0.00	\$3,645.00	\$25,949.03
					Plant Operation Costs Total	\$0.00	\$3,645.00	\$25,949.03
14	144	3	14404		Diesel Fuel Rebate	(\$30,000.00)	(\$5,000.00)	(\$4,774.00)
					Operating Income Total	(\$30,000.00)	(\$5,000.00)	(\$4,774.00)
					Stock Fuels & Oils Total			
14	145	2	03211		Bank Fees and Charges	\$13,000.00	\$2,166.00	\$2,750.57
14	145	2	14500		Employee Costs	\$645,680.00	\$118,177.00	\$101,143.52
14	145	2	14501		Administration Office Maintenance	\$39,750.00	\$8,798.00	\$13,272.52
14	145	2	14504		Telecommunications	\$12,500.00	\$2,084.00	\$1,178.79
14	145	2	14505		Travel & Accommodation	\$7,500.00	\$1,250.00	\$210.00
14	145	2	14506		Legal Expenses	\$5,000.00	\$834.00	\$0.00
14	145	2	14507		Training Expenses	\$10,000.00	\$1,666.00	\$0.00
14	145	2	14508		Printing & Stationery	\$25,000.00	\$4,166.00	\$4,778.92
14	145	2	14509		Fringe Benefits Tax	\$25,000.00	\$6,250.00	\$0.00
14	145	2	14510		Conference Expenses	\$10,000.00	\$0.00	\$0.00

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	145	2	14515	ABC's Reallocated	(\$1,050,664.00)	(\$175,110.00)	(\$204,412.40)
14	145	2	14517	Computer Hardware	\$22,750.00	\$0.00	\$2,330.00
14	145	2	14518	Computer Software and Support	\$100,000.00	\$16,666.00	\$40,936.52
14	145	2	14520	Cleaning - Shire Offices	\$7,000.00	\$1,204.00	\$1,147.35
14	145	2	14521	Consultancy Services	\$50,000.00	\$8,334.00	\$17,500.00
14	145	2	14522	Depreciation Administration	\$57,484.00	\$9,766.00	\$9,575.61
14	145	2	14523	Other Expenses Relating to Administration	\$20,000.00	\$6,500.00	\$9,588.60
				Operating Expenditure Total	\$0.00	\$12,751.00	\$0.00
14	145	3	14512	Income relating to Administration	(\$12,500.00)	(\$247.00)	(\$3,618.72)
14	145	3	14543	Profit on Disposal of Asset - Administration	(\$12,667.00)	\$0.00	\$0.00
				Operating Income Total	(\$25,167.00)	(\$247.00)	(\$3,618.72)
14	145	4	14513	Purchase Plant & Equipment	\$65,000.00	\$65,000.00	\$56,066.97
				Capital Expenditure Total	\$65,000.00	\$65,000.00	\$56,066.97
14	145	5	14542	Proceeds on Disposal of Asset - Administration	(\$20,000.00)	\$0.00	\$0.00
14	145	5	14544	Realisation on Disposal of Asset - Administration	\$20,000.00	\$0.00	\$0.00
				Capital Income Total	\$0.00	\$0.00	\$0.00
				Administration Total	\$39,833.00	\$77,504.00	\$52,448.25
14	146	2	14602	Gross Salaries & Wages	\$2,067,109.00	\$357,769.00	\$352,132.45
14	146	2	14603	Less Sal & Wages Alloc to Works	(\$2,067,109.00)	(\$357,769.00)	(\$316,837.64)
14	146	2	14605	Workers Compensation Payments	\$10,000.00	\$1,731.00	\$295.29
				Operating Expenditure Total	\$10,000.00	\$1,731.00	\$35,590.10
14	146	3	14221	Workers Compensation Reimbursements	(\$10,000.00)	(\$1,666.00)	\$0.00
				Operating Income Total	(\$10,000.00)	(\$1,666.00)	\$0.00
				Salaries & Wages Total	\$0.00	\$65.00	\$35,590.10
14	147	2	14705	Project Works	\$305,027.00	\$9,000.00	\$8,107.47
				Operating Expenditure Total	\$305,027.00	\$9,000.00	\$8,107.47
				Unclassified Total	\$305,027.00	\$9,000.00	\$8,107.47
14	149	4	14941	Transfer to Airport Reserve	\$7,860.00	\$1,310.00	\$2,092.16
14	149	4	14942	Transfer to Building Reserve	\$37,490.00	\$6,248.00	\$10,669.22
14	149	4	14945	Transfer to ITC Reserve	\$51,930.00	\$322.00	\$696.39
14	149	4	14946	Transfer to Employee Entitlements Reserve	\$6,530.00	\$1,088.00	\$1,667.37

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	149	4	14948	Transfer to Plant Reserve	\$282,810.00	\$5,468.00	\$6,362.72
14	149	4	14949	Transfer to Refuse Disposal Reserve	\$1,110.00	\$184.00	\$295.04
14	149	4	14950	Transfer to Road and Flood Damage Reserve	\$18,365.00	\$3,060.00	\$4,884.48
14	149	4	14951	Transfer to Housing Reserve	\$13,900.00	\$2,316.00	\$3,697.72
14	149	4	14952	Transfer to Community Development Projects Reserve	\$20,220.00	\$3,370.00	\$4,475.82
				Capital Expenditure Total	\$440,215.00	\$23,366.00	\$34,840.92
14	149	5	14902	Transfer From Building Reserve	(\$200,000.00)	\$0.00	\$0.00
14	149	5	14908	Transfer From Plant Reserve	(\$695,000.00)	\$0.00	\$0.00
14	149	5	14911	Transfer From Housing Reserve	(\$200,000.00)	\$0.00	\$0.00
				Capital Income Total	(\$1,095,000.00)	\$0.00	\$0.00
				Reserve Transfers Total	(\$654,785.00)	\$23,366.00	\$34,840.92
				Other Property & Services Total	(\$342,005.00)	\$129,297.00	\$154,296.70
				Grand Total	\$4,706,955.00	(\$966,671.00)	(\$666,717.73)



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED, 31 AUGUST 2023**

Variance Reported at Sub Program Level

Code	NAME	Amended Annual Budget	Amended YTD Budget	YTD Actual	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
		(a)	(b)	(b)			
		\$	\$	\$	\$	%	
031	Rate Revenue	1,491,091.00	1,477,434.00	1,486,708.09	9,274	1%	
032	Other General Purpose Funding	185,965.00	31,326.00	70,511.07	39,185	125%	▲ Fed Assistance Grants Greater Than Budgeted.
052	Animal Control	150.00	0.00	50.00	50	(100%)	
054	Emergency Services Levy	11,000.00	4,750.00	0.00	(4,750)	(100%)	
091	Staff Housing	0.00	0.00	0.00	0	0%	
101	Sanitation - Household Refuse	9,480.00	9,480.00	9,500.00	20	0%	
102	Sanitation - Other	660.00	660.00	660.00	0	0%	
103	Sewerage	1,000.00	166.00	0.00	(166)	(100%)	
108	Community Bus	500.00	0.00	0.00	0	0%	
111	Public Halls & Civic Centres	5,500.00	5,000.00	7,659.06	2,659	53%	
113	Other Recreation & Sport	20,000.00	20,000.00	20,000.00	0	0%	
122	Streets, Roads, Bridges & Depot Maintenance	129,767.00	129,767.00	144,814.00	15,047	12%	▲ Direct Road Grant Exceeds expected.
123	Road Plant Purchases	344,667.00	0.00	0.00	0	0%	
127	Transport Licencing	0.00	0.00	0.00	0	0%	
130	Post Office Agency	12,000.00	2,000.00	1,560.83	(439)	(22%)	
132	Tourism & Area Promotion	17,000.00	2,832.00	8,497.84	5,666	200%	
133	Building Control	1,000.00	166.00	0.00	(166)	(100%)	
134	Caravan Park	155,500.00	25,834.00	50,606.35	24,772	96%	▲ Income greater than anticipated
136	Other Economic Services	719,950.00	119,998.00	234,530.67	114,533	95%	▲ Fuel Sales greater than anticipated
141	Private Works	12,500.00	2,084.00	0.00	(2,084)	(100%)	
142	Public Works Overheads	0.00	0.00	0.00	0	0%	
143	Plant Operation Costs	0.00	0.00	0.00	0	0%	
144	Stock Fuels & Oils	30,000.00	5,000.00	4,774.00	(226)	(5%)	
145	Administration	25,167.00	247.00	3,618.72	3,372	1365%	
146	Salaries & Wages	10,000.00	1,666.00	0.00	(1,666)	(100%)	
147	Unclassified	0.00	0.00	0.00	0	0%	
		3,182,897.00	1,838,410.00	2,043,490.63	205,081	11%	▲

Code	NAME	Amended Annual Budget	Amended YTD Budget	YTD Actual	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
		\$ (a)	\$ (a)	\$ (b)	\$	%	
031	Rate Revenue	(125,771.00)	(20,962.00)	(23,734.91)	(2,773)	(13%)	
032	Other General Purpose Funding	(43,708.00)	(7,284.00)	(8,503.56)	(1,220)	(17%)	
041	Members Of Council	(343,855.00)	(66,582.00)	(58,976.70)	7,605	11%	
051	Fire Prevention	(137,801.00)	(22,976.00)	(26,256.68)	(3,281)	(14%)	
052	Animal Control	(6,000.00)	(1,000.00)	(900.00)	100	10%	
053	Other Law, Order & Public Safety	(27,669.00)	(4,968.00)	(10,770.20)	(5,802)	(117%)	
054	Emergency Services Levy	(13,479.00)	(3,238.00)	(1,236.63)	2,001	62%	
074	Preventative Services - Administration & Inspection	(24,564.00)	(4,092.00)	(3,988.93)	103	3%	
077	Preventative Services - Pest Control	(4,725.00)	(817.00)	(350.97)	466	57%	
077	Other Health	(15,478.00)	(2,912.00)	(2,330.28)	582	20%	
091	Staff Housing	0.00	(6,004.00)	0.00	0	100%	
101	Sanitation - Household Refuse	(78,214.00)	(13,321.00)	(21,808.45)	(8,487)	(64%)	
102	Sanitation - Other	(44,015.00)	(7,587.00)	(4,471.87)	3,115	41%	
103	Sewerage	(3,168.00)	(542.00)	(739.71)	(198)	(36%)	
105	Protection Of Environment	0.00	0.00	0.00	0		
106	Town Planning & Regional Development	(19,311.00)	(2,802.00)	(3,750.59)	(949)	(34%)	
107	Other Community Amenities	(47,408.00)	(8,343.00)	(8,069.95)	273	3%	
108	Community Bus	(10,000.00)	(1,666.00)	(1,487.27)	179	11%	
111	Public Halls & Civic Centres	(47,567.00)	(13,452.00)	(10,053.57)	3,398	25%	
112	Swimming Areas and Beaches	(57,830.00)	(10,370.00)	(6,280.84)	4,089	39%	
113	Other Recreation & Sport	(275,968.00)	(47,784.00)	(41,711.57)	6,072	13%	
114	Television and Rebroadcasting	(8,942.00)	(1,504.00)	(1,251.80)	252	17%	
115	Libraries	(77,173.00)	(12,862.00)	(14,864.14)	(2,002)	(16%)	
116	Other Culture	(74,701.00)	(14,346.00)	(13,804.98)	541	4%	
117	New Civic Centre	0.00	0.00	0.00	0		
122	Streets, Roads, Bridges & Depot Maintenance	(2,209,418.00)	(372,711.00)	(357,692.73)	15,018	4%	
123	Road Plant Purchases	0.00	0.00	0.00	0		
124	Profit on Private Works	0.00	0.00	0.00	0		
126	Aerodromes	(43,028.00)	(7,275.00)	(303.65)	6,971	96%	
127	Transport Licencing	(27,843.00)	(4,640.00)	(5,416.94)	(777)	(17%)	
130	Post Office Agency	(68,246.00)	(11,374.00)	(12,694.00)	(1,320)	(12%)	
131	Rural Services	(16,000.00)	(15,166.00)	(12,293.00)	2,873	19%	
132	Tourism & Area Promotion	(306,759.00)	(49,543.00)	(77,978.62)	(28,436)	(57%)	Geotourism Subs paid early.
133	Building Control	(19,256.00)	(3,210.00)	(3,454.52)	(245)	(8%)	
134	Caravan Park	(392,771.00)	(67,170.00)	(71,579.24)	(4,409)	(7%)	
135	Plant Nursery	(9,120.00)	(1,539.00)	(1,572.96)	(34)	(2%)	
136	Other Economic Services	(842,170.00)	(143,550.00)	(178,234.76)	(34,685)	(24%)	Purchase of fuel higher than anticipated
141	Private Works	(10,420.00)	(1,804.00)	(522.13)	1,282	71%	
142	Public Works Overheads	0.00	(20,997.00)	(1,612.80)	19,384	92%	Will balance over time
143	Plant Operation Costs	0.00	(3,645.00)	(25,949.03)	(22,304)	(612%)	Will Balance as time goes by.
145	Administration	0.00	(12,751.00)	0.00	12,751	100%	Profile issue.
146	Salaries & Wages	(10,000.00)	(1,731.00)	(35,590.10)	(33,859)	(1956%)	22/23 Accruals.
147	Unclassified	(305,027.00)	(9,000.00)	(8,107.47)	893	10%	
		(5,747,405.00)	(1,001,520.00)	(1,058,345.55)	(56,826)	(6%)	

Capital Expenditure 2023 - 2024

10.2.1 (4)

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Actual
09	091	4	09142		Land & Buildings - Staff Housing	\$400,000.00	\$0.00
10	107	4	10703		Cemetery - Capital Expenses		
10	107	4	10703	4202	Youanmi Cemetery Const	\$7,500.00	\$0.00
11	111	4	11103		Purchase Land & Buildings		
11	111	4	11103	2104	Town Hall Ceiling	\$20,000.00	\$0.00
11	113	4	11311		Progress Memorial Park - Capital Expenditure	\$40,300.00	\$0.00
12	121	4	12101		Roads Construction Council		
12	121	4	12101	C0002E	Paynes Find To Sandstone Road Const 181 - 182.3 SIK	\$986,083.00	\$0.00
12	121	4	12101	C0004A	Sandstone Meekatharra Rd	\$0.00	\$227,413.46
12	121	4	12101	C0010	Yeelirrie Road - Construction (Council)	\$85,000.00	\$0.00
12	121	4	12103		Regional Road Group		
12	121	4	12103	RG0002	Paynes Find Sandstone Road	\$458,800.00	\$0.00
12	121	4	12104		Roads to Recovery Construction		
12	121	4	12104	CR0004	Meekatharra - Sandstone Road - Construction (R2R)	\$299,000.00	\$0.00
12	121	4	12104	CR0005	Willuna Rd	\$0.00	\$156.00
12	121	4	12107		Footpath Construction		
12	121	4	12107	CF0019	Hack Street Footpath	\$85,000.00	\$0.00
12	121	4	12109		Purchase Furniture & Equipment	\$35,000.00	\$0.00
12	123	4	12302		Purchase Plant & Equipment - Road Plant Purchases	\$1,125,000.00	\$0.00
13	134	4	13412		Caravan Park Infrastructure	\$700,000.00	\$0.00
14	145	4	14513		Purchase Plant & Equipment	\$65,000.00	\$56,066.97
						\$4,306,683.00	\$283,636.43
						\$4,306,683.00	\$283,636.43
						\$4,306,683.00	\$283,636.43

SP	Type	COA	Job	Description	Current Budget	YTD Actual
520				Land	\$0.00	\$0.00
521				Buildings	\$1,120,000.00	\$0.00
523				Furniture & Equipment	\$35,000.00	\$0.00
525				Plant & Equipment	\$1,190,000.00	\$56,066.97
541				Roads	\$1,828,883.00	\$227,569.46
543				Footpaths	\$85,000.00	\$0.00
545				Aerodrome	\$0.00	\$0.00
547				Parks & Ovals	\$40,300.00	\$0.00
549				Other Infrastructure	\$7,500.00	\$0.00
					\$4,306,683.00	\$283,636.43

10.2.1 (5) Monthly Investment Register

Compliance

The investments outlined below have been undertaken in accordance with Council Policy

For the Period Ended: August 2023
Date of Compilation: 31/08/2023

Deposit Ref	Deposit Date	Institution	Term (Days)	Maturity Date	Invested Rate	Expected Interest	UP TO 31	32 - 60	61 - 90	91 - 120	121 +	Total
Municipal												
BTS	1/09/2023	Bankwest	366	1/09/2024	0.92%	3					356	356
967603	31/08/2023	Bankwest	61	31/10/2023	4.05%	18,180		2,686,008				2,686,008
						<u>18,184</u>	<u>0</u>	<u>2,686,008</u>	<u>0</u>	<u>0</u>	<u>356</u>	<u>2,686,364</u>
Reserve												
966592	31/08/2023	Bankwest	61	31/10/2023	4.05%	35,672		5,270,288				5,270,288
						<u>35,672</u>	<u>0</u>	<u>5,270,288</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,270,288</u>
Trust												
Trust Investment	31/08/2023	Bankwest	61	31/10/2023	4.05%	1,963		290,004				290,004
						<u>1,963</u>	<u>0</u>	<u>290,004</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>290,004</u>
Total Funds Invested							<u>0</u>	<u>8,246,300</u>	<u>0</u>	<u>0</u>	<u>356</u>	<u>8,246,657</u>



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

EFT Payments for the Month of August 2023

EFT	Date	Name	Description	Amount	Bank
EFT9623	02/08/2023	Motorpass Wright Express Australia Pty Ltd - WEX	Motorpass Fuel Purchases for shire cars - July 2023	-472.13 7	
EFT9624	02/08/2023	Vicki McQuie	Commission on Sales July 2023	-81.60 7	
EFT9625	02/08/2023	Remote Area Mechanical Services	Maintenance Grading Sandstone - Paynes Find Rd July 2023	-33396.00 7	
EFT9626	02/08/2023	Joanne Brown	Commission on Sales July 2023	-660.45 7	
EFT9627	02/08/2023	Marie Kristine Verdurmen	Catering for Council Meetings April - June 2023	-707.25 7	
EFT9628	02/08/2023	Tegan Brown	Commission on sales for July		
EFT9629	02/08/2023	A&K Building and Property Maintenance	Commission on Sales July 2023	-65.45 7	
EFT9630	02/08/2023	Team Global Express Pty Ltd	Building Maintenance - Admin Office / Hall	-3498.00 7	
EFT9631	02/08/2023	Thinkwater Geraldton	Freight Costs for hydraulic hose from Westrac	-67.40 7	
EFT9632	02/08/2023	WINC Australia Pty Ltd	Parts for water system for bypass trees	-276.80 7	
EFT9633	02/08/2023	Bobbie O'Brien	Photocopy Charges	-3428.44 7	
EFT9634	02/08/2023	Walga	Commission on Sales July 2023	-2.13 7	
EFT9635	02/08/2023	Ocean to Outback Design	Walga Subscription 2023/24	-20832.12 7	
EFT9636	02/08/2023	Margaret Isobel Duhig	Commission on Sales July 2023	-117.30 7	
EFT9637	02/08/2023	Helen Cavallaro	Commission on Sales July 2023	-272.00 7	
EFT9638	02/08/2023	Mcdonalds Wholesalers	Commission on Sales July 2023	-1.70 7	
EFT9639	02/08/2023	Contour Environmental And Agricultural Consulting	Consumables for Post Office Cafe	-53.18 7	
EFT9640	02/08/2023	A Class Auto Electrical	Survey of Meekatharra Road	-7154.25 7	
EFT9641	11/08/2023	McMahon Burnett Transport	Auto Electrical Services	-2684.00 7	
EFT9642	11/08/2023	Cummins	Freight Charges: consumable for Post Office Café, cleaning materials and stationery	-1076.58 7	
EFT9643	11/08/2023	Goodyear & Dunlop Tyres (Aust) Pty Ltd	Repairs to Prime Mover	-3043.79 7	
EFT9644	11/08/2023	VISIT Brands Pty Ltd	New tyres for Plant / Machinery	-34253.84 7	
EFT9645	11/08/2023	Keவில் Electrical Contracting Pty Ltd	Merchandise for Visitor Centre	-495.00 7	
EFT9646	11/08/2023	JH Computer Services WA	Grid Clearing	-3300.00 7	
EFT9647	11/08/2023	Statewide Cleaning Supplies	IT Contract Charges July 2023; nanostation equipment and installation	-5468.65 7	
			Cleaning Items Caravan Park	-1109.97 7	



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

EFT Payments for the Month of August 2023

10.2.2A

EFT	Date	Name	Description	Amount	Bank
EFT9648	11/08/2023	WINC Australia Pty Ltd	Stationery	-183.83 7	
EFT9649	11/08/2023	Rangeview Asset Pty Ltd	Push Gravel on Barrambie Station and rehab old gravel pit	-9279.60 7	
EFT9650	11/08/2023	Refuel Australia - Geraldton Fuel - Caltex	Fuel for Bowzers	-73469.48 7	
EFT9651	11/08/2023	BOC Limited	Gas Container Service Charges July 2023	-118.16 7	
EFT9652	11/08/2023	WesTrac Pty Ltd	Parts for Plant/Machinery	-579.44 7	
EFT9653	11/08/2023	IT Vision Australia Pty Ltd	Processing Charges July 2023 - Rates	-1650.00 7	
EFT9654	11/08/2023	Hesperian Press	Merchandise for Visitor Centre	-1116.35 7	
EFT9655	11/08/2023	Halsall & Associates	LIA Investigation	-528.00 7	
EFT9656	11/08/2023	Australia Post	Australia Post charges - July	-107.24 7	
EFT9657	11/08/2023	Murchison Hardware t/as Murchison Emporium	Hardware Purchases July, water bottles	-120.95 7	
EFT9658	11/08/2023	Transaction Network Services Australia Pty Limited	Credit Card Transaction Charges Jul / Aug 2023 - Town Bowser	-280.17 7	
EFT9659	11/08/2023	PFD Food Services Pty Ltd	Consumables for Post Office Cafe	-1696.55 7	
EFT9660	11/08/2023	Ben Hannagan t/a Active Skills	Mural Installation Preparations	-3168.00 7	
EFT9661	11/08/2023	Trend Holdings P/L t/a Baked Provisions	Consumables for Post Office Cafe	-452.76 7	
EFT9662	14/08/2023	Goodyear & Dunlop Tyres (Aust) Pty Ltd	Puncture repair / fitment - front end loader	-150.00 7	
EFT9663	14/08/2023	Corsign WA Pty Ltd	Custom Signage - 1080 and strychnine poison	-4722.30 7	
EFT9664	14/08/2023	VISIT Brands Pty Ltd	Merchandise for Visitor Centre	-467.50 7	
EFT9665	14/08/2023	Jones Lang LaSalle Public Sector Valuations Pty Limited	Professional Valuation Services	-17600.00 7	
EFT9666	14/08/2023	CJD Equipment Pty Ltd	Replace hydraulic fittings on prime mover	-624.20 7	
EFT9667	14/08/2023	Shire of Leonora	Health/Building Services July 2023	-821.40 7	
EFT9668	14/08/2023	Promotion Products Pty Ltd	Merchandise for Post Office Cafe	-2349.30 7	
EFT9669	14/08/2023	Just Pizza Company	Consumables for Post Office Cafe	-602.20 7	
EFT9670	14/08/2023	Trend Holdings P/L t/a Baked Provisions	Consumables for Post Office Cafe	-945.23 7	
EFT9671	21/08/2023	Australian Taxation Office	ATO Activity Statement July 2023	-16956.00 7	
EFT9672	21/08/2023	Promotion Products Pty Ltd	Merchandise for Post Office Cafe	-234.93 7	
EFT9673	25/08/2023	McMahon Burnett Transport	Freight Charges: Consumables for Post Office Café, cleaning products, traffic signs	-1374.30 7	



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

EFT Payments for the Month of August 2023

EFT	Date	Name	Description	Amount	Bank
EFT9674	25/08/2023	Remote Area Mechanical Services	Maintenance Grading of Sandstone - Paynes Find Road to Yalgoo Border	-43076.00	7
EFT9675	25/08/2023	JH Computer Services WA	IT Contract Services August 2023	-2784.65	7
EFT9676	25/08/2023	A&K Building and Property Maintenance	Building Maintenance - Admin Office / Hall - Balance	-8162.00	7
EFT9677	25/08/2023	Team Global Express Pty Ltd	Freight Charges for stock Visitor Centre	-430.13	7
EFT9678	25/08/2023	Thinkwater Geraldton	Maintenance materials School Bore	-96.75	7
EFT9679	25/08/2023	Department of Fire & Emergency Services	Emergency Services Levy Q1 2023/24	-4439.40	7
EFT9680	25/08/2023	WINC Australia Pty Ltd	Copier Charges	-1203.44	7
EFT9681	25/08/2023	Bunnings Building Supplies	Building Maintenance Materials	-944.74	7
EFT9682	25/08/2023	Landgate	Valuation Services 9 June - 6 July 2023	-43.50	7
EFT9683	25/08/2023	WesTrac Pty Ltd	New Caterpillar CP74B Roller	-212378.39	7
EFT9684	25/08/2023	Chefmaster Australia	Bin Liners	-109.95	7
EFT9685	25/08/2023	Murchison Regional Vermin Council	2023/2024 MRVC Precepts	-13522.30	7
EFT9686	25/08/2023	AIT Specialists	Professional Services - Fuel Tax Credits July 2023	-525.14	7
EFT9687	25/08/2023	Desert to Coast Training & Assessing	Traffic Management Training	-16010.00	7
EFT9688	25/08/2023	PFD Food Services Pty Ltd	Consumables for Post Office Cafe	-1632.40	7
EFT9689	25/08/2023	Michael Bowden	Reimbursement of Camping Fees	-157.15	7
EFT9690	25/08/2023	Action Bay Pty Ltd T/a Goldfields Toyota	Toyota Traytop Ute for Works Depot	-61872.17	7
REPORT TOTALS				-\$629,504.03	

Bank Code 7 Bank Name Bankwest Muni Account

Total -\$629,504.03

-\$629,504.03



Shire of Sandstone

Direct Debits for the Month of August 2023

SHIRE OF SANDSTONE
SERVE THE PEOPLE

Direct Debit	Date	Name	Description	Amount	Bank
DD6107.1	01/08/2023	Hostplus	Payroll deductions	-1,501.69	7
DD6107.2	01/08/2023	Mercer Super Trust	Payroll deductions	-762.42	7
DD6107.3	01/08/2023	AWARE Super	Superannuation contributions	-3,689.40	7
DD6107.4	01/08/2023	Rest Industry Super	Payroll deductions	-2,220.96	7
DD6107.5	01/08/2023	Australian Super	Superannuation contributions	-1,086.88	7
DD6107.6	01/08/2023	MTAA Super	Superannuation contributions	-534.94	7
DD6107.7	01/08/2023	MyNorth Super Plan	Superannuation contributions	-856.43	7
DD6107.8	01/08/2023	Colonial First State	Superannuation contributions	-76.71	7
DD6107.9	01/08/2023	MLC Masterkey Superannuation	Superannuation contributions	-762.42	7
DD6127.1	15/08/2023	Hostplus	Payroll deductions	-1,354.54	7
DD6127.2	15/08/2023	Mercer Super Trust	Payroll deductions	-762.42	7
DD6127.3	15/08/2023	AWARE Super	Superannuation contributions	-3,814.19	7
DD6127.4	15/08/2023	Rest Industry Super	Payroll deductions	-2,014.66	7
DD6127.5	15/08/2023	Australian Super	Superannuation contributions	-1,426.66	7
DD6127.6	15/08/2023	MTAA Super	Superannuation contributions	-517.93	7
DD6127.7	15/08/2023	MyNorth Super Plan	Superannuation contributions	-841.90	7
DD6127.8	15/08/2023	Colonial First State	Superannuation contributions	-215.29	7
DD6127.9	15/08/2023	MLC Masterkey Superannuation	Superannuation contributions	-762.42	7
DD6140.1	29/08/2023	Hostplus	Payroll deductions	-1,465.70	7
DD6140.2	29/08/2023	Mercer Super Trust	Payroll deductions	-941.81	7
DD6140.3	29/08/2023	AWARE Super	Superannuation contributions	-3,813.56	7
DD6140.4	29/08/2023	Rest Industry Super	Payroll deductions	-2,411.21	7
DD6140.5	29/08/2023	Australian Super	Superannuation contributions	-1,230.47	7
DD6140.6	29/08/2023	MTAA Super	Superannuation contributions	-539.79	7
DD6140.7	29/08/2023	MyNorth Super Plan	Superannuation contributions	-828.76	7
DD6140.8	29/08/2023	MLC Masterkey Superannuation	Superannuation contributions	-762.42	7
DD6140.9	29/08/2023	Colonial First State	Superannuation contributions	-365.90	7



Shire of Sandstone

Direct Debits for the Month of August 2023

SHIRE OF SANDSTONE
SERVE THE PEOPLE

Direct Debit	Date	Name	Description	Amount	Bank
			TOTAL	-35,561.48	
DD6046.3	31/08/2023	Horizon Power	Electricity Charges March/April 2023	-111.58 7	
DD6122.1	02/08/2023	Telstra Corporation Ltd	Telephone Services July/August 2023	-266.88 7	
DD6122.2	03/08/2023	Horizon Power	Electricity Usage May - Jul 2023	-12,716.26 7	
DD6122.3	03/08/2023	Telstra Corporation Ltd	Telephone Charges July/August 2023	-566.10 7	
DD6133.1	18/08/2023	Horizon Power	Electricity Charges	-838.61 7	
DD6145.1	25/08/2023	Australia Post	Post Office Stock / Stamps for resale	-260.97 7	
DD6145.2	28/08/2023	Telstra Corporation Ltd	Telephone Charges August/September 2023	-275.00 7	
			TOTAL	-15,035.40	
			REPORT TOTALS	-50,596.88	

Bank Code 7 Bank Name Bankwest Muni Account Total -\$50,596.88



Shire of Sandstone

Cheque Payments for the Month of August 2023

Direct Debit	Date	Name	Description	Amount	Bank
105583	03/08/2023	Shire of Sandstone - Petty Cash	Post Office Cafe Petty Cash Float increase	-168.80	7
105585	21/08/2023	Department Of Transport	Licensing transactions July / August 2023	-423.40	7
			TOTAL	-592.20	
205162	03/08/2023	Shire Of Sandstone	PAYMENT OF INVOICE 1203 DATED 13/07/2023	-600.00	2
205163	03/08/2023	Brian Haggarty	HOUSING BOND REFUND - 6 HACK STREET.	-500.00	2
			TOTAL	-1100.00	
			REPORT TOTALS	-3384.40	

Bank Code	Bank Name	Total
7	Bankwest Muni Account	-\$592.20
2	Bankwest Trust Account	-\$1,100.00
	Total	-\$1,692.20

Shire of Sandstone Business Credit Card Reconciliation - August 2023

Business Credit Card - Charlie Brown				GST	Amount
Date	Description	GL Accounts	Item Description		
7/07/2023	Big W	5001 296 4016	Pie maker for post office café	\$8.99	\$ 98.90
9/07/2023	Coles online	5002/3 & 13652	Food, drinks, serviettes, floor cleaner for post office café	\$13.16	\$ 291.00
10/07/2023	SEEK online	1145000	Advert for Mechanic position	\$23.50	\$ 258.50
16/07/2023	Coles online	5002/3 & 13652	Food, drinks, paper bags for post office cafe	\$0.86	\$ 174.03
23/07/2023	Coles online	5002 / 13652	Food and containers for post office café	\$11.02	\$ 305.85
24/07/2023	Shire of Sandstone	PS001 296 4000	ULP Fuel for Generators	\$5.48	\$ 60.24
26/07/2023	Shire of Sandstone	1136150	ULP fuel for customer	\$4.55	\$ 50.00
27/07/2023	Shire of Sandstone	1136250	Diesel fuel for customer	\$13.66	\$ 150.24
27/07/2023	Coles Geraldton	1041100	Cheese selection for Art Show 2023	\$0.02	\$ 102.74
29/07/2023	Cellarbrations at Queens Super IGA	1041100	Wine selection for Art Show 2023	\$32.64	\$ 359.00
31/07/2023	Shire of Sandstone	1136150	ULP fuel for customer	\$4.55	\$ 50.00
3/08/2023	Danish Patisserie / Cakes West	5002 296 4016	Croissants for post office café	\$16.00	\$ 176.00
3/08/2023	Wintersun Hotel	1145050	1 night accommodation S Burrows to Geraldton	\$18.10	\$ 199.00
	Wintersun Hotel	1145050	Room deposit at Wintersun S Burrows	\$18.18	\$ 200.00
	Shire of Sandstone	1136150	ULP fuel for customer	\$4.55	\$ 50.00
4/08/2023	Wintersun Hotel	1145050	1 x meal for S Burrows at Wintersun Hotel	\$2.91	\$ 32.00
5/08/2023	Wintersun Hotel	1145050	Refund of room deposit at Wintersun S Burrows	-\$18.18	\$ (200.00)
6/08/2023	Coles online	2005/3/13652	Food, drinks, paper bags for post office cafe	\$16.71	\$ 314.45
				\$176.70	\$ 2,671.95
					\$ 2,671.95
			Reconciled by Finance Officer: _____		
			Date: _____		
			Authorised by Shire President: _____		
			Date: _____		
			Authorised By CEO: _____		
			Date: _____		

**Alice Atkinson Caravan Park Income
For the Period Ended 31 August 2023**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
July	21,930.19	32,653.67	24,435.55	22,536.91	19,140.02	19,252.29	11,287.28	27,762.49	24,056.37	26,050.20
August	22,489.10	18,679.57	22,676.78	17,235.90	18,144.07	18,793.65	16,696.32	27,210.44	23,862.72	24,115.83
September	15,325.47	13,046.20	18,496.61	16,588.18	18,384.53	13,491.38	17,385.00	26,520.00	21,910.26	5,437.31
October	7,707.52	5,653.16	11,461.64	9,411.81	9,243.66	6,415.45	8,090.46	15,419.06	10,710.55	0.00
November	3,224.55	3,508.27	4,323.23	4,633.83	4,270.90	2,438.27	3,130.92	4,181.81	5,588.49	0.00
December	2,890.92	2,672.73	1,236.92	3,036.34	2,126.37	1,915.45	2,448.65	2,514.56	3,799.09	0.00
January	2,392.74	3,263.66	1,634.42	3,043.18	3,903.65	2,723.68	2,688.21	2,435.47	3,022.72	0.00
February	3,515.47	3,296.82	3,066.37	2,439.08	2,910.02	1,666.37	1,597.28	3,834.55	2,206.38	0.00
March	6,141.39	5,951.79	4,913.24	5,027.25	3,356.64	2,027.27	4,067.30	6,025.47	7,303.28	0.00
April	11,006.37	15,063.17	13,257.30	11,116.32	9,514.10	1,047.28	11,969.12	12,645.45	14,562.22	0.00
May	16,026.83	23,453.90	14,765.26	14,088.65	15,029.57	1,309.10	21,865.83	18,234.12	19,139.49	0.00
June	21,345.47	26,212.65	16,198.18	17,354.29	17,029.77	5,949.07	23,297.95	20,504.07	24,611.91	0.00
	133,996.02	153,455.59	136,465.50	126,511.74	123,053.30	77,029.26	124,524.32	167,287.49	160,773.48	55,603.34
July							11,287.28	27,762.49	24,056.37	26,050.20
August							27,983.60	54,972.93	47,919.09	50,166.03
September							45,368.60	81,492.93	69,829.35	55,603.34
October							53,459.06	96,911.99	80,539.90	55,603.34
November							56,589.98	101,093.80	86,128.39	55,603.34
December							59,038.63	103,608.36	89,927.48	55,603.34
January							61,726.84	106,043.83	92,950.20	55,603.34
February							63,324.12	109,878.38	95,156.58	55,603.34
March							67,391.42	115,903.85	102,459.86	55,603.34
April							79,360.54	128,549.30	117,022.08	55,603.34
May							101,226.37	146,783.42	136,161.57	55,603.34
June							124,524.32	167,287.49	160,773.48	55,603.34

108.29%
104.69%
79.63%
69.04%
64.56%
61.83%
59.82%
58.43%
54.27%
47.52%
40.84%
34.58%

**Fuel Income Town Fuel Sales
For the Period Ended 31 August 2023**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
July	41,263.96	50,939.78	39,075.10	55,704.51	48,979.12	56,168.05	64,883.03	80,491.25	84,140.10	112,941.40
August	37,407.46	38,632.96	44,613.64	55,757.86	45,682.83	71,189.96	78,012.77	65,526.00	72,064.88	86,709.65
September	25,910.32	23,186.43	47,618.57	65,107.58	54,266.51	45,894.60	53,027.65	63,274.16	57,528.74	12,805.61
October	18,971.66	20,692.40	32,569.00	41,844.12	39,110.50	37,514.36	42,635.15	51,300.63	59,016.74	0.00
November	11,392.14	15,434.05	24,804.85	54,432.02	18,652.83	23,349.11	53,535.93	32,376.33	50,336.04	0.00
December	9,755.01	16,511.07	21,542.96	33,328.07	14,660.87	23,971.03	54,381.80	18,836.34	24,560.40	0.00
January	10,397.25	8,747.95	19,604.18	19,899.18	14,010.36	23,527.89	39,526.68	23,904.86	21,959.27	0.00
February	8,228.65	9,674.37	14,865.81	18,041.82	17,779.41	40,139.88	22,545.37	33,069.62	39,592.67	0.00
March	9,058.38	16,669.54	19,912.57	27,745.89	19,029.69	44,538.00	28,708.51	39,892.26	29,361.99	0.00
April	24,081.02	23,719.17	32,477.99	41,489.51	29,127.88	24,783.26	45,195.37	56,977.11	54,227.13	0.00
May	32,577.22	32,980.86	49,949.19	38,782.66	42,613.52	25,615.14	41,617.33	74,720.65	62,024.95	0.00
June	31,478.66	34,996.72	47,074.31	41,564.04	37,940.25	48,480.77	58,959.46	65,343.51	88,940.58	0.00
	260,521.73	292,185.30	394,108.17	493,697.26	381,853.77	465,172.05	583,029.05	605,712.72	643,753.49	212,456.66
July							64,883.03	80,491.25	84,140.10	112,941.40
August							142,895.80	146,017.25	156,204.98	199,651.05
September							195,923.45	209,291.41	213,733.72	212,456.66
October							238,558.60	260,592.04	272,750.46	212,456.66
November							292,094.53	292,968.37	323,086.50	212,456.66
December							346,476.33	311,804.71	347,646.90	212,456.66
January							386,003.01	335,709.57	369,606.17	212,456.66
February							408,548.38	368,779.19	409,198.84	212,456.66
March							437,256.89	408,671.45	438,560.83	212,456.66
April							482,452.26	465,648.56	492,787.96	212,456.66
May							524,069.59	540,369.21	554,812.91	212,456.66
June							583,029.05	605,712.72	643,753.49	212,456.66

**Rates Outstanding Report
For the Period Ended 12 September 2023**

COA	Description	Actual Bal	Arrears	Totals
30200	Rates Debtors	\$596,148.46		\$596,148.46
30202	Rubbish Debtors	\$2,450.01		\$2,450.01
30204	ESL Rates Debtors	\$4,653.16		\$4,653.16
40105	Excess Rates	(\$6,871.23)		(\$6,871.23)
		<u>\$596,380.40</u>		<u>\$596,380.40</u>

30/06/2024				
Code	Description	Levied	Arrears	Amount Outstanding
1	Rates	\$1,500,354.04	\$25,075.70	\$591,757.86
5	Legal Charges			\$2,003.70
7	Penalty Surcharge			\$1,800.32
A01	Emergency Services Levy	\$14,798.00	\$596.51	\$4,596.49
B22/23	Back Rates			\$586.58
	Back Rates			\$0.00
EX	Excess Receipts			(\$6,871.23)
S01	Rubbish Domestic	\$8,740.00		\$1,790.01
S02	Rubbish Domestic	\$760.00		\$0.00
S03	Rubbish Domestic	\$660.00		\$660.00
S97	Legal Fees with GST			\$56.67
		<u>\$1,525,312.04</u>	<u>\$25,672.21</u>	<u>\$596,380.40</u>

