

CITY OF ARMADALE

MINUTES

OF CORPORATE SERVICES COMMITTEE HELD IN THE FUNCTION ROOM,
ADMINISTRATION CENTRE, 7 ORCHARD AVENUE, ARMADALE ON TUESDAY,
18 APRIL 2023 AT 7.00PM.

PRESENT:

Cr K Busby (Chair)
Cr J Keogh (Deputy Chair)
Cr P A Hetherington
Cr E J Flynn (Deputy to Cr Hancock)
Cr G Nixon
Cr M Silver
Cr S Peter

APOLOGIES:

Cr M J Hancock (Leave of Absence)

OBSERVERS:

Cr M S Northcott
Cr G J Smith

IN ATTENDANCE:

Ms J Abbiss	Chief Executive Officer
Mr J Lyon	Executive Director Corporate Services
Mr M Hnatojko	Executive Manager Corporate Services
Ms M Bell	Manager City Governance
Mr R Sullivan	A/Coordinator Contracts
Mrs A Owen-Brown	Executive Assistant Corporate Services

PUBLIC:

Nil.

*“For details of Councillor Membership on this Committee, please refer to the City’s website
– www.armadale.wa.gov.au/mayor-councillors-and-wards.”*

DISCLAIMER

The Disclaimer for protecting Councillors and staff from liability of information and advice given at Committee meetings was not read as there were no members of the public present.

DECLARATION OF MEMBERS' INTERESTS

Nil.

QUESTION TIME

Nil.

DEPUTATION

Nil.

CONFIRMATION OF MINUTES

RECOMMEND

Minutes of the Corporate Services Committee Meeting held on 21 March 2023 be confirmed.

Moved Cr J Keogh

MOTION CARRIED

(7/0)

ITEMS REFERRED FROM INFORMATION BULLETIN

Items in Issue No.14

Progress Report

Progress Report on Contingency, Operational & Strategic Projects

Outstanding Matters & Information Items

Report on Outstanding Matters – Corporate Services Committee

Economic Development

Tourism & Visitor Centre Report

Report of the Common Seal

If any of the items listed above require clarification or a report for a decision of Council, this item to be raised for discussion at this juncture.

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18 APRIL 2023

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1.1 - LIST OF ACCOUNTS PAID - FEBRUARY 2023

WARD : ALL

FILE No. : M/160/23

DATE : 21 March 2023

REF : MH

RESPONSIBLE : Executive Director
MANAGER Corporate Services

In Brief:

- The report presents, pursuant to Regulation 13(1), (3) and (4) of the *Local Government (Financial Management) Regulations 1996*, the List of Accounts paid for the period 1 February to 28 February 2023 as well as the credit card statements for February 2023.

Tabled Items

Nil.

Decision Type

- ☐ **Legislative** The decision relates to general local government legislative functions such as adopting/changing local laws, town planning schemes, rates exemptions, City policies and delegations etc.
- ☒ **Executive** The decision relates to the direction setting and oversight role of Council.
- ☐ **Quasi-judicial** The decision directly affects a person's rights or interests and requires Councillors at the time of making the decision to adhere to the principles of natural justice.

Officer Interest Declaration

Nil.

Strategic Implications

4. Leadership
 - 4.3 Financial Sustainability
 - 4.3.2 Undertake active financial management to ensure that the annual budget is achieved and any variances are promptly identified and addressed.

Legal Implications

Section 6.10 (d) of the *Local Government Act 1995* refers, ie.

6.10 Financial management regulations

Regulations may provide for —

- (d) *the general management of, and the authorisation of payments out of —*
 - (i) *the municipal fund; and*
 - (ii) *the trust fund,*
of a local government.

Regulation 13(1), (3) & (4) of the *Local Government (Financial Management) Regulations 1996* refers, ie.

13. Lists of Accounts

- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*
 - (a) *the payee's name;*
 - (b) *the amount of the payment;*
 - (c) *the date of the payment; and*
 - (d) *sufficient information to identify the transaction.*
- (3) *A list prepared under subregulation (1) is to be —*
 - (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
 - (b) *recorded in the minutes of that meeting.*
- (4) *After the list referred to in subregulation (1) has been prepared for a month the total of all other outstanding accounts is to be calculated and a statement of that amount is to be presented to the council at the meeting referred to in subregulation (3)(a).*

Council Policy/Local Law Implications

Nil.

Budget/Financial Implications

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures.

Consultation

Nil.

BACKGROUND

Pursuant to Section 5.42 of the *Local Government Act 1995 (Delegation of some powers and duties to CEO)*, Council has resolved to delegate to the CEO (*Delegation Payment from Municipal and Trust Funds refers*) the exercise of its powers to make payments from the municipal and trust funds.

COMMENT

The List of Accounts paid for the period 1 February to 28 February 2023 is presented as an attachment to this report as well as the credit card statements for February 2023.

ATTACHMENTS

1. Monthly Cheque and Credit Card Report - February 2023

RECOMMEND**CS10/4/23**

That Council note the List of Accounts paid as presented in the attachment to this report and summarised as follows:

Municipal Fund

Accounts paid totaling \$8,076,485.84 on transactions 5635 to 6279 and Payrolls dated 5 February and 19 February 2023.

Credit Card

Accounts Paid totalling \$8,385.72 for the period ended February 2023.

Moved Cr G Nixon

MOTION CARRIED

(7/0)

1.2 - STATEMENT OF FINANCIAL ACTIVITY - FEBRUARY 2023

WARD : ALL

FILE No. : M/161/23

DATE : 21 March 2023

REF : MH

RESPONSIBLE : Executive Director
MANAGER Corporate Services

In Brief:

- This report presents the City's Monthly Financial Report for the eight (8) month period ended 28 February 2023.
- This report recommends accepting the Financial Report for the eight (8) month period ended 28 February 2023, noting there are reportable actual to budget material variances for the period.

Tabled Items

Nil.

Decision Type

- ☐ **Legislative** The decision relates to general local government legislative functions such as adopting/changing local laws, town planning schemes, rates exemptions, City policies and delegations etc.
- ☒ **Executive** The decision relates to the direction setting and oversight role of Council.
- ☐ **Quasi-judicial** The decision directly affects a person's rights or interests and requires Councillors at the time of making the decision to adhere to the principles of natural justice.

Officer Interest Declaration

Nil.

Strategic Implications

4. Leadership
- 4.3 Financial Sustainability
- 4.3.2 Undertake active financial management to ensure that the annual budget is achieved and any variances are promptly identified and addressed.

Legal Implications

*Local Government Act 1995 – Part 6 – Division 3 – Reporting on Activities and Finance
Local Government (Financial Management) Regulations – Part 4 – Financial Reports.*

Local Government Act 1995 – s.6.11 Reserve accounts

- (1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.*
- (2) Subject to subsection (3), before a local government —*
 - (a) changes* the purpose of a reserve account; or*
 - (b) uses* the money in a reserve account for another purpose, it must give one month's local public notice of the proposed change of purpose or proposed use.*

** Absolute majority required.*
- (3) A local government is not required to give local public notice under subsection (2) -*
 - (a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or*
 - (b) in such other circumstances as are prescribed.*
- (4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.*
- (5) Regulations may prescribe the circumstances and the manner in which a local government may set aside money for use for a purpose in a future financial year without the requirement to establish and maintain a reserve account*

Council Policy/Local Law Implications

Nil.

Budget/Financial Implications

The Statement of Financial Activity, as presented, refers and explains.

Consultation

Nil.

BACKGROUND

A local government is required to prepare a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget for that month. The details in the statement are those as prescribed and the statement is to be reported to Council.

COMMENT

Presented as an attachment this month, is the eighth monthly financial statement (presented in nature and type format) prepared from information posted in the OneCouncil system.

For the purposes of reporting other material variances from the Statement of Financial Activity, the following indicators, as resolved by Council, have been applied.

Revenue

- Material variances are identified where, for the period being reported, the actual varies to the budget by an amount of (+) or (-) \$100,000 and in these instances an explanatory comment has been provided.

Expense

- Material variances are identified where, for the period being reported, the actual varies to the budget by an amount of (+) or (-) \$100,000 and in these instances an explanatory comment has been provided.

For the purposes of explaining each Material Variance, a three part approach has been taken. The parts are:

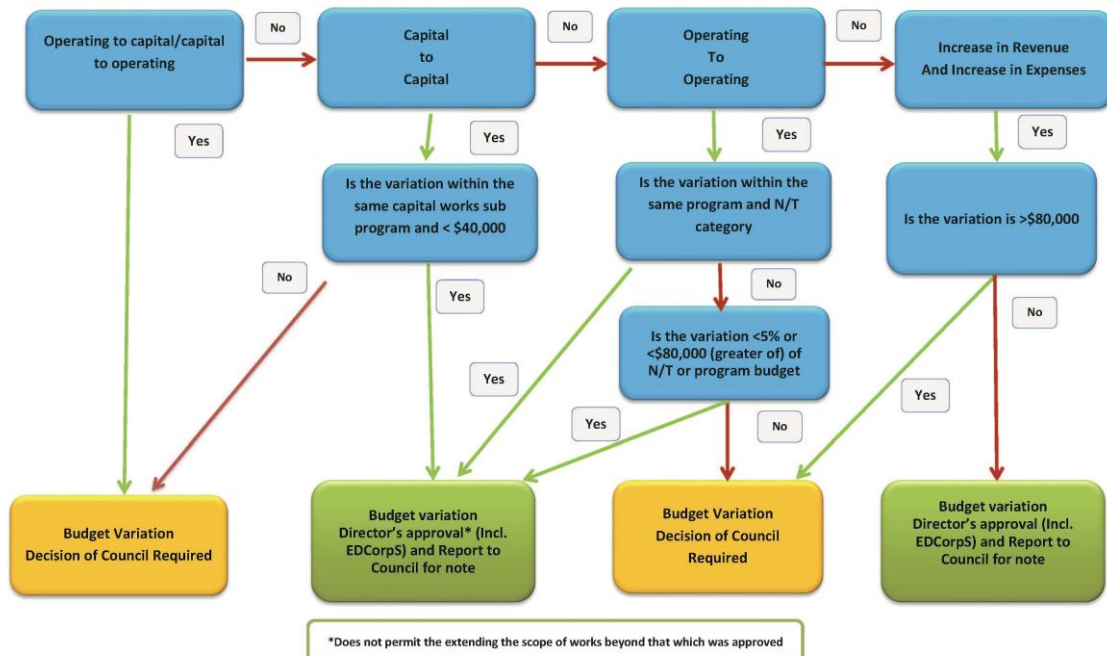
1. Period Variation
Relates specifically to the value of the Variance between the Budget and Actual figures for the period of the report.
2. Primary Reason
Explains the primary reasons for the period Variance. As the report is aimed at a higher level analysis, minor contributing factors are not reported.
3. Budget Impact
Forecasts the likely dollar impact on the Annual Budget position. It is important to note that figures in this part are 'indicative only' at the time of reporting, for circumstances may subsequently change.

At the 27 June 2022 Ordinary Meeting, Council adopted the Budget Variations Process Map which was the same as that adopted for FY22. Budget variations are presented to Council for authorisation by 'Absolute Majority' in circumstances where a forecast variation requires a movement from:

- Operating to Capital
- Capital to Capital over \$40,000
- Capital to Operating
- Operating to Operating for amounts greater than 5% or \$80,000 (whichever is greater).



Budget Variation Process Map



DETAILS

Presented as an attachment is the Monthly Statement of Financial Activity for the eight (8) month period ended 28 February 2023.

Capital Carry Forward Program Update

Included in the monthly reports is the status of the capital carry forward program as at the end of February 2023 to tie in with the monthly financials report. This is a historical perspective and the Executive Leadership Team regularly review the current status.

The information provided below has been prepared in the format previously reported and is broken up into the different phases as listed.

Project Delivery Phases

The capital projects in the table below have been categorised into the project phases that each project is in.

The phases are:

1. Planning phase – This phase entails establishing the project team and resources, confirming the project business case, and undertaking the project precedent prior to initiating the project. This may include agency approvals, Council approval, business case modelling and concept design, and in some cases land acquisition and utility service provider advice.
2. Design phase - This phase as it suggests includes the detailed design and specifications for the project, the full project costings, and regulatory approvals.
3. Procurement & Contracts phase – This phase establishes the contracts and resources required to construct and deliver the project and confirms the stages of construction.
4. Construction phase – Effectively the project build and test.
5. Project completion phase – This phase involves acceptance and handover/practical completion and any peripheral works to complete the project which do not form part of the main project.

FY21/22 CFWDS with Funding Source – 28 February 2023			Spend % is actual and committed purchase orders against budget		
	Original Project Budget	Cfwd Budget	Spend	Funding Source	Comments
	\$	\$	%		
Planning Phase					
Landfill Gas Capture	315,300	315,300	4%	Reserve	This project is deferred until FY24
Railway Avenue	2,990,000	2,990,000	0%	Grant/Muni	Design is still on hold as we await advice to see if there is an opportunity to repeat the City of Gosnells' in principle agreement with PTA to work within the rail reserve
Eighth Rd	5,657,300	1,500,000	0%	Grant	Design consultant has been appointed. The majority of land acquisitions have been completed. Service relocation progressing with WP commencing Q4 FY23, others to follow.
Hawkestone Rd	58,900	56,674	0%	Muni	Design review and land acquisition in progress – construct FY24
Street Lighting New	25,000	21,743	100%	Muni	Completed – final invoices pending
Kelmscott Streetscape	75,000	75,000	0%	Muni	Guidelines being developed with project due to commence in FY24
Champion Lakes Resource Centre	291,000 (Revised)	277,678 (Revised)	9%	Reserve	The City has received a revised quote for the Carport structure which aligns to CLRA user group requirements. Options to complete the scope of works for the building are being investigated.
St Francis Xavier Church	100,000	97,000	10%	Muni	Roof structure and asbestos investigations complete. The

FY21/22 CFWDS with Funding Source – 28 February 2023			Spend % is actual and committed purchase orders against budget		
	Original Project Budget	Cfwd Budget	Spend	Funding Source	Comments
	\$	\$	%		
					Heritage Architect report and recommendations have been received. Invoicing WAPOL for the \$600k contribution will take place this month.
Final Cover and Rehab – Landfill	7,280,000	2,000,000	1%	Reserve	DEWR approvals in progress. The project strategy is under review and will be considered in budget review.
Stereo Armadale Hall	40,000	40,000	16%	Muni	Target completion – Qtr 4 FY23
Basketball Backboards	90,000	90,000	11%	Muni	Target completion – Qtr 4 FY23
Public Art	100,000	100,000	43%	Muni	Target completion for Derry Ave mural – Qtr 3 FY23
Total Planning Phase	17,022,500	7,563,395			
Detailed Design Phase					
Entry Statement – Forrestdale	24,000	23,760	2%	Muni	Completion in Qtr 4 FY23, subject to manufacturing works
Entry Statement – Kelmscott	24,000	24,000	0%	Muni	Completion in Qtr 4 FY23, subject to manufacturing works
Municipal Reserves	73,400	73,400	0%	Muni	In design currently – completion of works Qtr 4 FY23
Rothery Park	320,000	317,250	0%	Reserve	In design currently – completion of works Qtr 4 FY23
Gwynne Park Pavilion	185,000	160,860	0%	Muni	Design to be completed – second half FY23
Alfred Skeet Oval Pavilion	42,000	133,833	11%	Muni	Target Completion – Q2 FY24. Alfred Skeet Kitchen – engaged with users regarding the refurbishment. Their preference is for refurbishment works to start in Q2 FY24 but an interim provision of kitchen equipment have been procured and delivered to site to support operation.
Piara Waters Library	8,480,000 (Revised)	1,774,600 (Revised)	33%	Reserve	Council approved the tender for the Piara Waters Library Construction CEO3/3/23.
Morgan Park	3,756,500	386,000 (Revised)	99%	Grant	At Concept Design – Consultation with Morgan Park Users for feedback has led to revision of the concept design. CoA Parks are working on the field layout adjustments required. Fieldworks likely to commence December 2023 to April 2024. Pavilion construction likely to commence May 24.
Forrestdale Hub	5,835,000	600,000 (Revised)	84%	DCP/Muni	Interactive meeting between the FSA, Architect & CoA has taken place. The Concept Design Part-1 was formally presented. All feedback relating to the Concept Design Part-1 has been returned to the architect with Concept Design

FY21/22 CFWDS with Funding Source – 28 February 2023			Spend % is actual and committed purchase orders against budget		
	Original Project Budget	Cfwd Budget	Spend	Funding Source	Comments
	\$	\$	%		
					Part-2, due early May. The full design, enabling Tenders to be called is due to be issued in Q4 2023. Construction due to commence in Q1-2 2024.
Drop n Shop Parking and Entrance Road	100,000	100,000	0%	Reserve	Project start date deferred – to be carried forward.
Detailed Design Total	18,839,900	3,593,703			
Procurement and Contracts Phase					
Gwynne Park	30,000	29,550	100%	Muni	Completed –waiting final invoices
Neilson Avenue	25,900	25,900	2%	Muni	Target completion – Qtr 4 FY23
Reg Williams Reserve	120,000	117,806	92%	Muni	Complete
Shipwreck Park	170,000	170,000	100%	Muni	Target Completion – Qtr 4 FY23 Shipwreck Park Changing Places Public Toilet – Waiting for Development WA to approve the development application. The contractor is ready to move to site with expectation of mid-2023 completion.
Procurement Total	345,900	343,256			
Construction Qtr 1 Completion					
Data Connection - landfill	35,500	16,206	0%	Reserve	Completion date pending external service provider
Lina Hart Reserve	45,000	45,000	99%	Muni	Completed
Rosette Park	58,100	58,100	92%	Muni	Completed
Champion Centre solar	100,000	42,702	0%	Muni	Completed
Construction Qtr 1 Completion Total	238,600	162,008			
Construction Qtr 2 Completion					
CCTV – Landfill	33,400	30,500	0%	Reserve	Upgrade CCTV when the new weighbridge has been installed.
Corondale Reserve	674,800	528,513	100%	POS/T	Completed
Gwynne Park	96,500	81,527	80%	Muni	Completed – final invoices pending
Ticklie Park	760,300	87,648	13%	POS/T	Project Completed (consolidation period)
Trailer Transfer Area	100,000	52,056	100%	Reserve	Completed
Weighbridge Replacement	380,000	351,146	100%	Reserve	Expected to be completed Q3 FY23
San Jacinta Reserve	35,000	31,800	39%	Muni	Completed
Bedforddale Pavilion	683,000	429,694	100%	Muni	Project Completed
Robot Park	90,000	89,396	75%	Muni	Completed
Construction Qtr 2 Completion Total	2,853,000	1,682,280			

FY21/22 CFWDS with Funding Source – 28 February 2023			Spend % is actual and committed purchase orders against budget		
	Original Project Budget	Cfwd Budget	Spend	Funding Source	Comments
	\$	\$	%		
Construction Qtr 4 Completion					
RK Bush Fire Brigade	5,390,900 (Revised)	4,329,247 (Revised)	98%	Grant and Reserve	Tender has been let following Council decision and completion expected Qtr 2 FY24. Refer item CEO1/11/22
Completion Phase – Qtr 1					
Armadale Road	179,300	116,416	3%	Grant/Muni	Project Completed –funds carried forward were not required
John Dunn Pavilion	3,562,000 (Revised)	831,342 (Revised)	100%	Muni and Reserve	Works still in progress – Entrance rectification works and waterproof membrane/tiling works to be completed to decking - aiming for lower ground building to be made available in May 2023.
Palomino Reserve	84,000	65,072	93%	Muni	Construction Phase & 95% work complete. Expecting variations from Western Power. Waiting consultant inspection.
Rotary Park	24,000	7,582	31%	Muni	Completed
Rushton Park	11,900	10,613	100%	Muni	Completed
Trailer Transfer Area	49,400	38,094	79%	Reserve	Works in progress – nearing completion
Westfield Heron Reserve	1,500,100	322,470	79%	Grant	Completed – final invoices pending payment
Warton Rd	904,300	173,300	100%	Muni	Invoice provided by COG
Alderson Park	75,000	51,724	100%	Muni	Completed
Chiltern Estate	100,000	6,862	48%	Muni	Completed
Bronzewing Reserve	75,000	31,492	18%	Muni	Completed
Creyk Park	20,000	16,078	37%	Muni	Project in consolidation
AFAC Solar	722,300	74,471	78%	Grant	Completed
Leachate Drainage	50,000	14,124	69%	Reserve	Project start date deferred – to be carried forward.
Site Fencing Landfill	50,000	37,784	59%	Reserve	Project start date deferred – to be carried forward.
Security Landfill	50,000	31,183	58%	Reserve	Project start date deferred – to be carried forward.
Optic Fibre to Depot	210,000	163,020	0%	Muni	Under review
Completion Phase – Qtr 1 Total	7,667,300	1,991,627			
Completion Phase – Qtr 4					
Skeet Rd Planting	345,100	7,529	100%	DCP	Completed
Skeet Rd Consolidated	307,600	41,796	76%	Reserve	Maintenance period extended
Completion Phase – Qtr 4 Total	652,700	49,325			

FY21/22 CFWDS with Funding Source – 28 February 2023			Spend % is actual and committed purchase orders against budget		
	Original Project Budget	Cfwd Budget	Spend	Funding Source	Comments
	\$	\$	%		
Supplier Delay					
Heavy Plant Items	2,864,000	2,864,000	100%	Reserve	All items ordered
Light Fleet Items	1,125,158	1,125,158	83%	Reserve	Most items ordered
Supplier Delay Total	3,989,158	3,989,158			
CFWD PROJECT TOTAL (Revised)		23,703,999			Original carry forward \$18.84M

Prior Year Surpluses

In October 2022 and November 2022, Council decided to allocate part of the \$2.3M FY21 surplus to a number of major projects, leaving a balance of \$433k.

In December 2022, Council received a report declaring the year end position for the financial year ended 30 June 2022 (FY22) of \$3.2M surplus. This surplus has been confirmed following the completion of the audit process in March.

The unallocated surplus balanced is:

FY21	\$0.43M
FY22	\$3.20M
Total	\$3.63M

Council resolution CS62/12/22 refers.

Rates Debtors

The rates debt data for \$250 and over (excluding pensioners) as produced by the system is provided below. The table provides a summary of the non pensioner ratepayers that at the end of the month have no direct debit or special payment arrangement in place. Focus on the collection of or confirming payment arrangements for these ratepayers is continuing.

Feb-23		Non Pensioner							
		One Year		Two Years		Three + Years		TOTAL	
		#	\$	#	\$	#	\$	#	\$
ALL	Year One	337	428,185	164	346,564	165	352,799	666	1,127,548
ALL	Year Two				214,032		334,876		548,908
ALL	Year Three						499,337		499,337
TOTAL		337	428,185	164	560,596	165	1,187,012	666	2,175,793

Change from last month -13 -\$16,608 -7 -\$25,061 -6 -\$55,284 -26 -\$96,953

YTD Change -640 -\$828,776 -78 -\$246,601 -50 -\$260,958 -768 -\$1,336,335

Sundry Debtors

The sundry debtors owed at the end of February has seen a decrease in the total due from \$5.3m in January to \$3.8m. Debtor payments have continued to be made in March with the totals in the 120 days and over category reduced by a further \$600k. The accounts receivable team has put in a big effort to get these payments and they are now starting to see the rewards of their hard work.

OneCouncil Implementation

The Statements as presented once again represent the most accurate information available but may be subject to change as the OneCouncil data processes continue to be updated, verified and automated. There has been significant work completed by the OneCouncil team and the Finance module expert from Technology One and it is confirmed that the automation has become operational in early April.

ATTACHMENTS

1. ↓ Small Balance Rates Interest Written Off - February 2023
2. ↓ Statement of Financial Activity - February 2023

RECOMMEND

CS11/4/23

That Council pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996* (Financial Activity Statement Report) accept the Statement of Financial Activity for the eight (8) month period ended 28 February 2023; and:

- i. Note that there are reportable actual to budget material variances for the period**
- ii. Note the \$173.91 small rates debts written off under Primary Delegation 1.0 and Secondary Delegation CORPS 1.1.**

Moved Cr S Peter

MOTION CARRIED

(7/0)

****1.3 - REVIEW OF 2022/23 ANNUAL BUDGET**

WARD : ALL

FILE No. : M/119/23

DATE : 1 March 2023

REF : MH

RESPONSIBLE : Executive Director
MANAGER Corporate Services

In Brief:

- This Report presents a review of the 2022/23 Annual Budget based on actuals and commitments for the first nine months of the year and forecasts for the remainder of the financial year.
- The report provides an update for further funding that is required to complete some major capital projects.
- The budget review has concluded with a recommendation for a further \$1.73m from the Asset Renewal Reserve and a \$0.42m top up from municipal funds to maintain a balanced budget position.
- Recommend that the Review Report together with the recommendations contained therein, be approved.

Tabled Items

Nil.

Decision Type

- ☐ **Legislative** The decision relates to general local government legislative functions such as adopting/changing local laws, town planning schemes, rates exemptions, City policies and delegations etc.
- ☒ **Executive** The decision relates to the direction setting and oversight role of Council.
- ☐ **Quasi-judicial** The decision directly affects a person's rights or interests and requires Councillors at the time of making the decision to adhere to the principles of natural justice.

Officer Interest Declaration

Nil.

Strategic Implications

4.3 Financial Sustainability

4.3.1 Prepare and implement short to long term financial plans.

Legal Implications

Local Government (Financial Management) Regulations 1996 – Review of Budget – Reg 33A

Local Government Act 1995 – Annual Budget – Section 6.8

Council Policy/Local Law Implications

Nil.

Budget/Financial Implications

As a consequence of the Annual Budget Review, the proposed amendments require a \$1.73m transfer from the Asset Renewal Reserve and a top up of municipal funding of \$0.42m, proposed from the FY22 Budget surplus of \$3.2m.

The approach to the Annual Budget Review has been objective and conservative. The forecast surplus falls within the tolerable threshold of budget variances (i.e +/- 1% of the operating budget).

Consultation

- Executive Leadership Group (ELT).

COMMENT

Prudent management of the City's Annual Budget includes a full review of the City's progress mid-way through the financial year.

In addition, Regulation 33A of the *Financial Management Regulations* states:

33A. Review of budget

(1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.

(2A) The review of an annual budget for a financial year must —

(a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and

(b) consider the local government's financial position as at the date of the review; and

(c) review the outcomes for the end of that financial year that are forecast in the budget.

(2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*

(3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*

(4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

Presented as an Attachment is the Report titled “*Review of Budget for the period ended 31 March 2023*” presenting and explaining the Review process and findings.

Aspects to note about the attached Report are summarised as follows:

1. The Report, which has been prepared from estimates submitted by each of the Directorates and reviewed by the Management Executive, seeks to identify and quantify:
 - The forecast year-end major variances to the adopted budget with the sum of those variances to budget giving a forecast year-end surplus/deficit;
 - The Report then makes recommendation as to what action should be taken to address that change in year-end position.
2. The review process has been undertaken having regard for:
 - Actual revenues and expenses for the first nine (9) months together with committed expenses;
 - Forecast revenues and expenditures for the remaining three (3) months of the year;
 - The anticipated year-end carry forwards for works and projects that are forecast to be either in progress or yet to commence.
3. The review has been undertaken on a conservative basis. This approach increases the likelihood that at year end, revenues may be higher and expenses lower, resulting in a surplus.
4. The attached report:
 - Notes that to maintain a balanced budget:
 - a \$1.73m transfer from the Asset renewal reserve; and
 - a top up of municipal funding of \$0.42m, proposed to be from the FY22 Budget surplus of \$3.2m is required.
 - Notes the municipal funding requirement is 0.4% of the City’s cash operating budget.
 - Provides explanatory comment on the forecast variances to the Budget;
 - Provides projects and works likely to be carried forward;
 - Details three (3) major capital projects in need of additional funding.

Major Capital Projects Update

In November 2022, Council reviewed the progress and increased the funding of major capital projects including John Dunn Pavilion, Roleystone Theatre, Carradine Road Culvert Reconstruction and Piara Waters Library. These projects have been subject to cost escalations due to the current market conditions and have been further reviewed and/or market tested.

The Piara Waters Library construction tender was approved by Council in March 23 (CEO3/3/23), requiring a further \$760,000 on the pre-tender estimate.

John Dunn Pavilion

Due to a revised scope of works, the cost of the project was increased from \$2.965M to \$3.562M in November 2022.

A further review has concluded that an additional \$281k is required in order for the works to fully comply with all the relevant legislative requirements. It is proposed that this funding comes from the Asset Renewal Reserve.

	<i>PROJECT BUDGET</i>		
John Dunn Pavilion	Current Project Budget	Proposed Project Amendments	Revised Project Budget
Project			
Design, SI	300,000	0	300,000
Construction	2,962,000	281,000	3,243,000
External works, project management, other costs	300,000	0	300,000
Total	3,562,000	281,000	3,843,000
Funding			
Municipal Funds	2,812,000	0	2,812,000
Assets Renewal Reserve	750,000	281,000	1,031,000
Total	3,562,000	281,000	3,843,000

Roleystone Theatre

Due to contingencies required, the cost of the project was increased from \$4.196M to \$4.956M in November 2022.

There is now an expectation that the contractor costs to complete the works will require an additional \$450k. It is proposed that this funding comes from the Asset Renewal Reserve.

Roleystone Theatre	Current Project Budget	Proposed Project Amendments	Revised Project Budget
Project			
Design, SI, PMFees	477,800	0	477,800
Construction	3,828,500	450,000	4,278,500
External works and contingency	650,100	0	650,100
Total	4,956,400	450,000	5,406,400
Funding			
Municipal Funds^	927,900	0	927,900
Asset Renewal Funds		450,000	450,000
Future Projects Reserve	1,089,500	0	1,089,500
Loan Funds	2,939,000		2,939,000
Total	4,956,400	450,000	5,406,400

^Includes funds allocated from FY21 Surplus and FY23 Project Contingency Funds approved by Council

Carradine Rd Culvert Reconstruction

Due to the need for a specialist contractor and a required scope change, the cost of the project was increased from \$780k to \$1.2M in November 2022.

During the tender process, it has been confirmed that an additional \$0.99M is required in order for the works to be completed. It is proposed that this funding comes from the Asset Renewal Reserve.

	PROJECT BUDGET		
Carradine Rd Culvert Reconstruction	Current Project Budget	Proposed Project Amendments	Revised Project Budget
Project			
Design & Construction	1,200,000	999,000	2,199,000
Total	1,200,000	999,000	2,199,000
Funding			
Assets Renewal Reserve	1,200,000	999,000	2,199,000
Total	1,200,000	999,000	2,199,000

Summary of the proposed Major Projects revisions

Project Name	Estimated Completion	Original Project Budget \$	Nov-22 Project Budget	Required budget to Complete \$	Proposed Funding Sources	Mar-23 Proposed Budget
Carradine Rd Culvert	Q4 FY23	780,000	1,249,900	999,000	Asset Renewal Reserve	2,248,900
Roleystone Theatre	Q4 FY23	4,195,700	4,956,400	450,000	Asset Renewal Reserve	5,406,400
John Dunn Pavilion	Q4 FY23	2,965,000	3,562,000	281,000	Asset Renewal Reserve	3,843,000
Total		7,940,700	9,768,300	1,730,000		11,498,300

The budget amendments proposed above will utilise \$1.73M from the asset renewal reserve, leaving a balance at year end of \$6.566M (\$8.296M less \$1.730M).

End of Financial Year Surpluses and Budget Funding Contingencies to date

As reported in December 2022 (CS62/12/22), Council was advised of a \$3.2M year-end surplus subject to final audit. The audit has now been completed and there has been no changes to the year-end surplus. Council has previously decided to consider the allocation in the FY24 budget deliberations.

Further, the Council had previously set aside the surplus arising from FY21 and also made provision in the current year (FY23) budget for project contingencies, given the supply issues and uncertainties that exist in the market. The funds were set aside in reserves.

Given the economic circumstances, the decision of Council to set aside funds has been a prudent position to take, enabling major project budgets to be amended in response to the prevailing economic conditions and uncertainties that exist in the supply side of the market.

The Council has previously set aside and allocated the following:

1. From the FY21 Surplus, FY23 Budget Contingency, and the FY22 Surplus

	Date of Council Decision	FY21 Surplus	FY23 Budget Contingency	FY22 Surplus	TOTAL
Funds Set Aside		\$2,300,000	\$1,400,000	\$3,200,000	\$6,900,000
Funds Allocated					
RKVBB Station	14/11/2022	\$1,111,900			\$1,111,900
Roleystone Theatre	28/11/2022	\$688,100	\$72,600		\$760,700
Champion Lakes Community Building	28/11/2022		\$91,000		\$91,000
Piara Waters Library (Pre Tender Est.)	28/11/2022		\$660,500		\$660,500
Piara Waters Library (Tender Award)^	27/03/2023		\$575,900		\$575,900
Total Allocated		\$1,800,000	\$1,400,000	\$0	\$3,200,000
Funds Remaining		\$500,000	\$0	\$3,200,000	\$3,700,000

^ Project funding may change to LRCI once Phase 4 Grant conditions reviewed.

Note: Council has required \$500,000 to remain in the FY21 Surplus pending a decision by the State Government on grant funding of the RKBFB Station.

2. From the Future Projects Reserve and the Asset Renewal Reserve:

	Date of Council Decision	Future Projects Reserve	Asset Renewal Reserve	TOTAL
FY23 Budgeted Year End Reserve Balance*		\$13,529,548	\$9,797,560	\$23,327,108
Funds Allocated				
John Dunn Hall	28/11/2022		\$597,000	\$597,000
Carradine Road Culvert	28/11/2022		\$469,300	\$469,300
Road Resurfacing	28/11/2022		\$435,500	\$435,500
Piara Waters Library (Tender Award)^	27/03/2023	\$184,100		\$184,100
Total Allocated		\$184,100	\$1,501,800	\$1,685,900
Revised Year End Fund Balance		\$13,345,448	\$8,295,760	\$21,641,208

*excludes the FY21 surplus funds set aside and the FY23 Budget contingency, noted above, which reside in the future projects reserve.

^ Project funding may change to LRCI once Phase 4 Grant conditions reviewed.

One Council/ICT

Following the implementation of Phase One of the OneCouncil project, the project team upgraded the system to the current 2022B version during October to November 2022. The system upgrade works were funded from savings in the ICT operational budget. The team has also resolved system integration issues between the Civica Authority system and the *OneCouncil* system.

Subsequent to the Phase One *OneCouncil* system implementation, an interim phase was initiated to undertake a Finance Chart redesign to change the configuration from the adopted City of South Perth configuration to one that is fit for purpose for Armadale. This is a precedent to the Enterprise Budgeting module programed for Phase 2. The interim phase runs from January 2023 to June 2023.

It is proposed that this be funded by Municipal funds, as it is an extended part of the original project scope. The value of this interim phase is approximately \$780,000 for the team resources.

Other Budget amendments

The Budget Review report attached outlines other budget amendments including an increase in municipal fund interest earnings of \$500,000; and increase in reserve interest earnings of \$1.9M; and an increase in the Insurance Expense budget of \$100,000.

Further, Council has previously approved amendments to the Annual Budget that set the current revised budget at (\$53,000), as a result of:

- the Jull Street Music in the Mall for \$25,000, decided at the June 2022 Council meeting; and
- the Wallangara Riding and Pony Club assistance for \$28,000, decided at the 13 March 2023 Council Meeting.

Summary

The culmination of the changes required from this report and the previous decisions of Council require a top up of municipal funds to maintain a balance budget position. This amount is \$420,000 and it is proposed to utilise the FY22 Budget surplus of \$3.2M, reducing this to \$2.78M.

The allocation tables then appear as follows:

	Date of Council Decision	FY21 Surplus	FY23 Budget Contingency	FY22 Surplus	TOTAL
Funds Set Aside		\$2,300,000	\$1,400,000	\$3,200,000	\$6,900,000
Funds Allocated					
RKVBB Station	14/11/2022	\$1,111,900			\$1,111,900
Rolestone Theatre	28/11/2022	\$688,100	\$72,600		\$760,700
Champion Lakes Community Building	28/11/2022		\$91,000		\$91,000
Piara Waters Library (Pre Tender Est.)	28/11/2022		\$660,500		\$660,500
Piara Waters Library (Tender Award)^	27/03/2023		\$575,900		\$575,900
<i>Proposed Allocation FY23 Budget Review</i>				\$420,000	\$420,000
Total Allocated		\$1,800,000	\$1,400,000	\$420,000	\$3,620,000
Funds Remaining		\$500,000	\$0	\$2,780,000	\$3,280,000

^ Project funding may change to LRCI once Phase 4 Grant conditions reviewed.

	Date of Council Decision	Future Projects Reserve	Asset Renewal Reserve	TOTAL
FY23 Budgeted Year End Reserve Balance*		\$13,529,548	\$9,797,560	\$23,327,108
Funds Allocated				
John Dunn Pavilion	28/11/2022		\$597,000	\$597,000
Carradine Road Culvert	28/11/2022		\$469,300	\$469,300
Road Resurfacing	28/11/2022		\$435,500	\$435,500
Piara Waters Library (Tender Award)^	27/03/2023	\$184,100		\$184,100
<i>Proposed John Dunn Pavilion</i>			\$281,000	\$281,000
<i>Proposed Carradine Road Culvert</i>			\$999,000	\$999,000
<i>Proposed Roleystone Theatre</i>			\$450,000	\$450,000
Total Allocated		\$184,100	\$3,231,800	\$3,415,900
Revised Year End Fund Balance		\$13,345,448	\$6,565,760	\$19,911,208

*excludes the FY21 surplus funds set aside and the FY23 Budget contingency, noted above, which reside in the future projects reserve.

^ Project funding may change to LRCI once Phase 4 Grant conditions reviewed.

Correction to the funding sources for the John Dunn Pavilion project

During the course of this review, it has been noted that the November report to Council (C54/11/22) proposed a funding increase to the John Dunn Pavilion project of \$597,000 from Asset Renewal Reserve. However, the decision of Council referenced Future Project Funds. The report recommendation remedies the funding source.

ATTACHMENTS

1. [DRAFT Review of Budget for the period ended 31 March 2023](#)

RECOMMEND

CS12/4/23

That Council:

1. Pursuant to Regulation 33A of the *Local Government (Financial Management) Regulations 1996*, adopts the attached Report titled 'Review of Budget for the period ended 31 March 2023'.

2. Pursuant to section 6.8 of the *Local Government Act 1995*, authorises* the following amendments to the 2022/23 Annual Budget as presented and explained in the attached Report titled 'Review of Budget for the period ended 31 March 2023'.

Budget Amendments	
Particulars	(\$)
Revenue	
<i>Increases</i>	
Increase in Interest from Investments	2,396,400
Increasing in Interim Rates During the Year	55,000
Net Revenue Increase/(Decrease)	2,451,400
Operating Expense	
<i>Increases</i>	
Additional Funding for Outdoor Youth Facility Provision Study	(20,000)
License Fees For Bang the Table Portal	(36,000)
Reclassify Insurance from Material and Contracts to Insurance Expense	(410,800)
Additional Funds for Insurance Expenses during the Year	(100,000)
<i>Decreases</i>	
Reclassify Insurance from Material and Contracts to Insurance Expense	410,800
Transfer from Champion Lake Community Centre Maintenance Budget To Champion Lake Community Centre Capital Project	25,950
Transferring Funds from John Dunn Pavilion Maintenance to John Dunn Pavilion Capital Project	35,900
Reduction in ICT Salary Budget	305,000
Net Operating Expense (Increase)/Decrease	210,850
Capital Expense	
<i>Increases</i>	
Additional Funding for Roleystone Theatre	(450,000)
Additional Funding for John Dunn Pavilion	(281,000)
Additional Funding for Champion Lake Community Centre	(104,000)
Additional Funding for Various Plant and Equipment Items	(309,900)
Additional Funding for Road Resurfacing Projects	(11,050)
Additional Funding to Footpath Improvements	(187,000)
Upgrading Burtonia Gardens and Yellowwood Parks	(600,000)
Additional Funding for New Footpaths Program Project	(50,000)
Additional Funding for North Forrestdale SAR	(27,000)
Additional Funding for Carradine Road Culvert Reconstruction Project	(999,000)
<i>Decreases</i>	
Transfer from Facility Consultancy Capital Budget to Champion Lake Community Centre Project	78,050
Transfer from Facility Consultancy Capital Budget to New Footpaths Program	26,200
Net Movement in Parks Projects	50,700
Net Capital Expense (Increase)/Decrease	(2,864,000)
Non-Operating Revenue/Expense	

<i>Increases</i>	
Grant Funding for Burtonia Gardens and Yellowwood Park Upgrade Projects	600,000
Proceeds from Disposal of Asset	33,000
Transfer from Waste Management Reserve to Fund Plant and Equipment Items	3,000
Transfer from Plant and Machinery Reserve Reserve to Fund Plant and Equipment Items	273,900
Transfer from Asset Renewal Reserve to Fund the Footpath Defects Backlog	187,000
Transfer from North Forrestdale SAR Asset Renewal to North Forrestdale SAR Project	27,000
Transfer from Asset Renewal Reserve to fund the Carradine Rd Culvert Reconstruction Project	999,000
Transfer from Asset Renewal Reserve to Fund the Roleystone Theatre project	450,000
Transfer from Asset Renewal Reserve to Fund the John Dunn Hall project	245,100
<i>Decreases</i>	
Transfer of Interest Related to Reserve Funds	(1,895,000)
Reduction in One Council Loan required for this year	(1,085,000)
Net Non-Operating Revenue/Expense Increase/(Decrease)	(162,000)
Movement in Contract Liability	0
Net Budget Surplus/(Deficit)	(363,750)

3. AMENDS the 2022/23 Annual Budget by increasing the Opening Position (net current assets at 1st July 2022) by \$3.2M, increasing the Closing Position (net current assets at 30 June 2023) by \$2.78M, effectively utilising \$420,000 (rounded) of the FY22 surplus to fund the net budget deficit in point 2 above and the previous decisions of Council relating to the Wallangara Riding and Pony Club assistance and music in the Jull Street mall, totalling \$53,000 as described in this report.
4. NOTES the budget amendments in point 2 above, amends the Project and FY23 Annual budgets as follows:

	Project Budget	Budget Review Funds Applied	Reserve Utilised/ (Set Aside)	Proposed Funding Source
Carradine Rd Culvert Reconstruction	\$999,000		\$999,000	Asset Renewal Reserve
Roleystone Theatre	\$450,000		\$450,000	Asset Renewal Reserve
John Dunn Pavilion	\$281,000		\$281,000	Asset Renewal Reserve
TOTAL			\$1,730,000	

a. Carradine Road Culvert Reconstruction

- i. Increase the Project Budget and Annual Budget FY23 by \$999,000 from \$1,249,300 to \$2,248,300
- ii. Increase transfer from the Asset Renewal Reserve in the Annual Budget FY23 by \$999,000

b. Roleystone Theatre

- i. Increase the Project Budget and Annual Budget FY23 by \$450,000 from \$4,956,400 to \$5,406,400

- ii. **Increase transfer from the Asset Renewal Reserve in the Annual Budget FY23 by \$450,000**
 - c. **John Dunn Pavilion**
 - i. **Increase the Project Budget and Annual Budget FY23 by \$281,000 from \$3,562,000 to \$3,843,000**
 - ii. **Increase transfer from the Asset Renewal Reserve in the Annual Budget FY23 by \$281,000**
- 5. APPROVES an amendment to the John Dunn Hall project by amending the Future Projects Reserve funding source of \$597,000 to the Asset Renewal Reserve for \$597,000 and amends the budget accordingly.**

ABSOLUTE MAJORITY RESOLUTION REQUIRED**Moved Cr E J Flynn****Opposed Cr S Peter****MOTION CARRIED****(6/1)**

*****2.1 - PROCUREMENT OF GOODS AND SERVICES POLICY REVIEW***

WARD : ALL
FILE No. : M/695/22
DATE : 21 March 2023
REF : RS/MBL
RESPONSIBLE MANAGER : Executive Director
Corporate Services

In Brief:

- The Procurement of Goods and Services Policy is to be reviewed in accordance with the City's Corporate Business Plan Action 4.3.3.1.
- The Policy underwent internal and external review in 2022.
- Recommend Council endorse the new draft Procurement of Goods and Services Policy.

Tabled Items

Nil.

Decision Type

- ☒ **Legislative** The decision relates to general local government legislative functions such as adopting/changing local laws, town planning schemes, rates exemptions, City policies and delegations etc.
- ☐ **Executive** The decision relates to the direction setting and oversight role of Council.
- ☐ **Quasi-judicial** The decision directly affects a person's rights or interests and requires Councillors at the time of making the decision to adhere to the principles of natural justice.

Officer Interest Declaration

Nil.

Strategic Implications

4.3.3 Consider environmental, social and local content objectives in procurement.

4.3.3.1 Review tender criteria and weightings as well as the City's Procurement Policy.

Legal Implications

Section 3.57 of the *Local Government Act 1995* refers i.e.

3.57. Tenders for providing goods or services

- (1) A local government is required to invite tenders before it enters into a contract of a prescribed kind under which another person is to supply goods or services.*
- (2) Regulations may make provision about tenders.*

Regulation 11A. of the Local Government (Functions and General) Regulations 1996 refers, ie.

11A. Purchasing policies for local governments

- (1) A local government is to prepare or adopt, and is to implement, a purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250 000 or less or worth \$250 000 or less.*
- (2) A purchasing policy is to make provision for and in respect of the policy to be followed by the local government for, and in respect of, entering into contracts referred to in subregulation (1).*
- (3) A purchasing policy must make provision in respect of —*
 - (a) the form of quotations acceptable; and*
 - (ba) the minimum number of oral quotations and written quotations that must be obtained; and*
 - (b) the recording and retention of written information, or documents, in respect of —*
 - (i) all quotations received; and*
 - (ii) all purchases made.*

Council Policy/Local Law Implications

- Procurement of Goods and Services Policy (August 2020)

Budget/Financial Implications

A portion of the internal audit budget of \$55,000 was allocated to the Policy review.

Consultation

- Business Improvement
- City Governance
- Executive Leadership Team (ELT)
- Finance Services
- Moore Australia (WA) Pty Ltd

BACKGROUND

Council delegations and policies are an essential part of the City's governance framework to guide Council and Officers in the context of decision-making. Policies are developed to respond to legislative requirements, discretionary legislated powers or non-legislated functions and activities of Council.

Council adopted the Procurement of Goods and Services Policy on 23 March 2009 (CA2/3/09) in accordance with regulation 11A of the *Local Government (Functions and General) Regulations 1996* and has subsequently reviewed the policy on a regular basis.

Key Action and Project 4.3.3.1 of the Corporate Business Plan 2022/23 -2025/2026 requires the Policy be reviewed. The last substantive review and update of this Policy occurred in 2020 and Council adopted the subsequent amendments on 24 August 2020 (CS39/8/20).

In July last year, Phase One of the *OneCouncil* ERP Project was delivered, which includes the Supply Chain Module. Supply Chain consists of Purchase Orders, Purchasing and Commitment components, and provided new purchasing control and compliance components not previously available. The new components demonstrated an immediate benefit in both the control, compliance, efficiency and process for Officers. Benefits include:

- Audit trails are captured for all steps of documentation creation and approvals, increasing transparency.
- Separation of duties has been strengthened and involves two officers before the City is committed by a Purchase Order.
- Goods receipting has been fully introduced for all purchases and automated, providing an important verification step, which enables an invoice to be released for payment. The final release of the payment is approved by the Finance Team.
- Staff can now attach quotes to requisitions (no duplication of records). Allows for increased transparency and easier access.
- Access to information and supporting document is instantly available at each stage on any device, and has added efficiency and robustness to the approval process.

Further benefits are possible in the future, working in tandem with the procurement policy to strike the right balance between control / compliance and efficiency / process.

The Procurement of Goods and Services Policy forms part of the authorising environment that enables the City to procure and make payments for goods, services, taxes, levies and refunds. For interest, the authorising environment is provided in attachment two.

DETAILS OF PROPOSAL

It is proposed that Council adopt the new draft Procurement of Goods and Services Policy as attached to this report.

This draft Policy has a focus on addressing findings from internal and external audits conducted during the 2022 calendar year and seeks to find a balance between control and compliance with legislation and the need for efficiency and process within the new OneCouncil Supply Chain Module.

This Policy provides the City with compliance with Section 3.57 of the *Local Government Act 1995* and Part 4 of the *Local Government (Functions and General) Regulations 1996* as well as guidance to Officers and Suppliers in understanding and adherence to the rules and regulations when undertaking transparent procurement processes with or on behalf of the City.

The policy has been reviewed with reference to internal and external audits which have identified areas for improvement or enhancement within the current Policy. This includes:

- *Local Government (Audit) Regulations 1996*, Regulation 17 review;
- *Local Government (Financial Management) Regulations 1996* Regulation 5 and 12 Review
- Internal Audit advisory services through Moore Australia (WA) Pty Ltd);
- The Compliance Audit Return.

The changes to the policy are summarised in the attached Change Log. Specifically, the main changes of substance are:

- Inclusion of section numbering for ease of document referencing further to Moore Australia advice
- Inclusion of Contents page to assist in document navigation further to Moore Australia advice
- Amendment to ordering of content to assist in readability and navigation of Policy further to internal review by City Governance
- Section 1.3 has been expanded to provide greater context and clarity to Competence, Confidentiality & Interest further to internal review by City Governance
- Section 1.7.3 has been expanded to provide greater context and clarity relative to the introduction of the Phase One Supply Chain Management Module in OneCouncil further to internal review by City Governance
- Section 1.8 introduces provision, structure and formalization of quotation waivers further to internal review by City Governance
- Section 1.9 has been introduced to provide clarity to Officers that Statutory Payments are not considered part of this Policy and are managed through separate legislation further to internal review by City Governance
- Section 3.4 has been introduced to provide greater clarity to Officers when establishing a Panel of Pre-Qualified Suppliers further to internal review by City Governance
- Section 3.5 has been introduced to provide greater clarity to Officers when establishing a Panel of Pre-Qualified Suppliers further to internal review by City Governance
- Section 5 has been expanded to provide greater context and content to Officers with regard to Procurement Non-Compliance further to internal review by City Governance.

Marked-up changes to the document will be circulated under separate cover.

OPTIONS

Council has the following options:

1. Endorse the draft Procurement of Goods and Services Policy
2. Do not endorse the draft Procurement of Goods and Services Policy.

CONCLUSION

The proposed amendments to the Procurement of Goods and Services Policy further modernises the City's approach to procurement, following the 2022 review. Having an updated policy in place will assist in guiding Officers and Suppliers to procure in accordance with legislation and current best practice.

ATTACHMENTS

1. ↓ Draft Procurement of Goods and Services Policy (2023)
2. ↓ Appendix A - Procurement Policy Change Log (2023)

RECOMMEND

CS13/4/23

That Council endorse the proposed amendments to the Procurement of Goods and Services Policy as presented in the attachment to this report.

ABSOLUTE MAJORITY RESOLUTION REQUIRED

**Moved Cr G Nixon
MOTION CARRIED**

(7/0)

2.2 - RECORD KEEPING PLAN - 2022 REVIEW

WARD : ALL
FILE No. : M/162/23
DATE : 21 March 2023
REF : AM/MBL
RESPONSIBLE : Executive Director
MANAGER : Corporate Services

In Brief:

- Endorsement of the amended Record Keeping Plan is sought as required by the *State Records Act*.
- Recommend that Council endorse the amended Record Keeping Plan.

Tabled Items

Nil.

Decision Type

- ☐ **Legislative** The decision relates to general local government legislative functions such as adopting/changing local laws, town planning schemes, rates exemptions, City policies and delegations etc.
- ☒ **Executive** The decision relates to the direction setting and oversight role of Council.
- ☐ **Quasi-judicial** The decision directly affects a person's rights or interests and requires Councillors at the time of making the decision to adhere to the principles of natural justice.

Officer Interest Declaration

Nil.

Strategic Implications

4.1.5 Establish comprehensive governance policies and processes.

4.1.5.9 Build a strong commitment to comprehensive information capture and governance, which evidences accountable and transparent decision making.

Legal Implications

- *State Records Act 2000*

Council Policy/Local Law Implications

ADM15 – Record Keeping Policy.

Budget/Financial Implications

Nil.

Consultation

- Staff Members (Records, Governance, Procurement, ICT, Library Services, Recreation Services, Technical Services, Development Services)
- Government Agencies (State Records Office)
- External (Moore Australia Auditors)

BACKGROUND

The *State Records Act 2000* requires all Government Agencies to have a Record Keeping Plan (RKP) approved by the State Records Commission (the Commission) and reviewed within five (5) years of its approval date. The City's current Record Keeping Plan was endorsed by the Chief Executive Officer in October 2016 and the Commission on 9 December 2016.

A review of the City's plan was conducted in 2021. The Review Report, endorsed by the CEO and submitted to State Records Office in December 2021, committed to the submission of an updated Record Keeping Plan endorsed by Council for the Commission's approval.

While previous RKPs were endorsed by the CEO, during the review it was determined that the interpretation of the *State Records Act 2000* established that it is a function of the local government to 'have' a record keeping plan; in other words, adopt one.

Given the Council is the decision-making body of the local government, it is necessary to submit the draft record keeping plan to Council for adoption. This is appropriate given the strategic nature of the RKP and it is entirely consistent with Council's oversight, strategic planning, and policy setting role.

DETAILS OF PROPOSAL

The RKP Review Report completed in 2021 determined that the current RKP does not accurately reflect the City's current record keeping practices or current storage arrangements; and legislative requirements have changed in the last 5 years and therefore an amendment to the City's RKP was required.

Preparing the amended RKP entailed:

- Reviewing internal procedures and updating relevant responses in the RKP to reflect process changes
- Reviewing current processes to ensure compliance with State Records Office Standards or identifying gaps in processes that require additional development
- Reviewing draft RKP with City Internal Auditors
- Completing the RKP self-evaluation checklist detailing an assessment score of the City's processes, and planned improvements where processes require further development
- Consulting with internal stakeholders to verify processes impacting and included in the RKP are current and correct
- Finalizing adoption of updated Record Keeping Policy
- Addressing new criteria added to the RKP template
- Planning solutions and timeframes for process enhancements and projects to be initiated and completed to comply with record keeping standards and best practice
- State Records Office review of draft RKP confirming requirements have been met.

The final amended RKP is attached without track changes, due to significant format and grammatical changes the track changes function renders the document unreadable. The 2016 RKP and the draft submitted to the City's auditors for review with their comments is available if required.

Appendix 8 has been included as it pertains to Councillors.

Appendices 6 through 34 from the attached RKP pertain to detailed operational procedures and are not submitted for approval.

ANALYSIS

The RKP review provides an opportunity to reassess the City's record keeping maturity against the State Records Office Standards. While generally having effective practices in place, the RKP has highlighted areas that require development or improvement. These are documented in the RKP along with planned timeframes. These items will predominately be addressed through the annual plan for the Records team within existing budgets. The areas where development is required are:

- Implementation of WALGA Elected Member Record Keeping Awareness training and mechanism for annual transfer of the City's corporate records held by Councillors.
- Establish and implement business rules for the ongoing use of Microsoft 365 applications
- Audit of existing classification structure
- Implement consistent risk assessments of cloud based software
- Archives held in non-compliant storage progressively transferred to offsite compliant storage provider
- Periodic checks of electronic information stored on external media
- Conversion of electronic records requiring long term retention into an archival format
- Implementation of a source records destruction program, reducing storage costs of digitised physical records

- Overarching approval to apply automatic retention policies for information held in applicable business information systems
- Implementation of e-Learning for introductory Electronic Document & Records Management System (EDRMS)
- Introduction of regular staff information sessions to meet ongoing training needs
- Reintroduce annual Records survey for service benchmarking.

Since last reviewed in 2016 there has been substantial progress digitising historical hardcopy records and relocating to compliant storage to ensure their long-term preservation, there were also extensive process changes implemented during the COVID-19 pandemic which have streamlined Records Services and have now been detailed in the amended RKP.

CONCLUSION

As required by the *State Records Act 2000* a review of the City's RKP was completed and an amended plan prepared. Council endorsement of the amended RKP is required prior to the RKP being submitted to the Commission for review and approval.

ATTACHMENTS

1. Record Keeping Plan RKP 2022 - *This matter is considered to be confidential under Section 5.23(2) (f ii) of the Local Government Act, as the matter, if disclosed, could be reasonably expected to endanger the security of the City of Armadale's property*
2. Action Plan - Record Keeping Plan RKP Review 2022 - *This matter is considered to be confidential under Section 5.23(2) (f ii) of the Local Government Act, as the matter, if disclosed, could be reasonably expected to endanger the security of the City of Armadale's property*

RECOMMEND

CS14/4/23

That Council endorse the amended Record Keeping Plan as attached to this report.

Moved Cr S Peter
MOTION CARRIED

(7/0)

COUNCILLORS' ITEMS

Nil.

CHIEF EXECUTIVE OFFICER'S REPORT

Nil.

EXECUTIVE DIRECTOR'S REPORT

1.Revised Budget Program

The revised budget program is about to be issued. First Councillor Workshop around scenarios is to be held on 9 May. The updated program will be issued to Councillors shortly.

2.Property Revaluation

The Property Revaluation report has been received. The City is in the process of analysing and validating the data and will produce similar information for Councillors as last time.

MEETING DECLARED CLOSED AT _____

CORPORATE SERVICES COMMITTEE		
SUMMARY OF ATTACHMENTS		
18 APRIL 2023		
ATT NO.	SUBJECT	PAGE
1.1 LIST OF ACCOUNTS PAID - FEBRUARY 2023		
1.1.1	Monthly Cheque and Credit Card Report - February 2023	39
1.2 STATEMENT OF FINANCIAL ACTIVITY - FEBRUARY 2023		
1.2.1	Small Balance Rates Interest Written Off - February 2023	55
1.2.2	Statement of Financial Activity - February 2023	57
1.3 REVIEW OF 2022/23 ANNUAL BUDGET		
1.3.1	DRAFT Review of Budget for the period ended 31 March 2023	74
2.1 PROCUREMENT OF GOODS AND SERVICES POLICY REVIEW		
2.1.1	Draft Procurement of Goods and Services Policy (2023)	103
2.1.2	Appendix A - Procurement Policy Change Log (2023)	119

Accounts Paid and Submitted to Corporate Services Committee on 18 April 2023

Payments made between 01-Feb-2023 and 28-Feb-2023

Trans #	Date	Payee	Description	Amount
005635	3/02/2023	Accidental Health & Safety-Perth	First Aid Supplies	2,168.47
005636	3/02/2023	Alinta Gas	AFAC - Gas	11,825.75
005637	3/02/2023	Armada Lock & Key Service	Lock and Key Services - AFAC	601.50
005638	3/02/2023	Australian Services Union	Australian Services Union payroll deductions	448.20
005639	3/02/2023	Beaver Tree Services Aust Pty Ltd	Mulching and Tree Services	2,391.66
005640	3/02/2023	BP Australia Pty Ltd	Bulk Fuel Purchase	19,927.14
005641	3/02/2023	Child Support Agency	Child Support payroll deductions	2,016.88
005642	3/02/2023	Cleanaway	Hire of Glass Bin - Dec 22	286.00
005643	3/02/2023	Landgate	GRV Valuations Charge	3,529.33
005644	3/02/2023	Small Business Centre SEM	Grow Your Business Program	1,276.00
005645	3/02/2023	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	4,737.48
005646	3/02/2023	Heatley Sales Pty Ltd	Safety Equipment	212.74
005647	3/02/2023	LGRCEU	LGRCEU payroll deductions	305.12
005648	3/02/2023	Ambius	Pest Control Services	2,237.81
005649	3/02/2023	SAI Global Limited	Network License - 3 months Usage	54.67
005650	3/02/2023	Sigma Chemicals	AFAC Pool Chemicals	106.37
005651	3/02/2023	Sportsworld of WA	AFAC Pool Equipment Supplies	665.50
005653	3/02/2023	WA Reticulation Supplies	Spare Parts Reticulation	238.30
005654	3/02/2023	Technology One Ltd	Consultancy Services	12,856.20
005655	3/02/2023	Officeworks Business Direct	Stationery Supplies	289.00
005656	3/02/2023	Serpentine Spring Water	Refreshments	302.00
005657	3/02/2023	MAIA Financial Pty Ltd	Rental IT Equipment	75,021.36
005658	3/02/2023	Blueprint Homes (WA) Pty Ltd	Refund Security Deposit	400.00
005659	3/02/2023	Wren Oil	Oil Waste Disposal Admin Fee	16.50
005660	3/02/2023	Ventura Home Group Pty Ltd	Refund Security Deposit	400.00
005661	3/02/2023	Content Living Pty Ltd	Refund Security Deposit	400.00
005662	3/02/2023	Clever Patch Pty Ltd	Library Resources - Kelmscott Library	165.98
005663	3/02/2023	Summit Homes Group	Refund Security Deposit	400.00
005664	3/02/2023	Archival Survival	Archive Boxes	349.25
005665	3/02/2023	Sonic HealthPlus	Pre-employment Medical	327.80
005666	3/02/2023	Home Group WA Pty Ltd	Refund Security Deposit	400.00
005667	3/02/2023	The Information Management Group Pty Ltd	City Archive Storage	1,777.95
005668	3/02/2023	Perth Airports Municipalities Group Inc	Annual Membership Subscription	500.00
005669	3/02/2023	Quick Super	Superannuation Contributions payroll	229,846.68
005670	3/02/2023	Frontline Fire & Rescue Equipment	Safety Equipment	1,989.66
005671	3/02/2023	Downings Electrical Service	Gwynne Park - Damaged Cabling	210.10
005672	3/02/2023	Metro Filters	Filter Cleaning Service- Roleystone Hall	545.82
005673	3/02/2023	Labourforce Impex Personnel Pty Ltd	Hire of Temporary Staff	2,057.07
005674	3/02/2023	JB Hi-Fi-Commercial	Computer Equipment - IT	1,105.00
005675	3/02/2023	SL Building Service Pty Ltd	Staging and Audio Visual Australia Day Concert 23	41,220.00
005676	3/02/2023	Prime Projects Construction Pty Ltd	Refund Security Deposit	2,400.00
005677	3/02/2023	LD&D Australia Pty Limited	Refreshments	2,741.85
005678	3/02/2023	Element Advisory Pty Ltd	Consultancy Services	825.00
005679	3/02/2023	Nightlife Music Pty Ltd	Computer Software - AFAC	407.00
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Payments made between 01-Feb-2023 and 28-Feb-2023

Trans #	Date	Payee	Description	Amount
005680	3/02/2023	Valspar Paint (Australia) Pty Ltd	Paint Supplies	139.76
005681	3/02/2023	QTM Pty Ltd	Traffic Management Services	3,014.88
005682	3/02/2023	WA Building Company	Refund Security Deposit	2,000.00
005683	3/02/2023	First Homebuilders Pty Ltd	Refund Security Deposit	400.00
005684	3/02/2023	M B Francisco	Refund Security Deposit	400.00
005685	3/02/2023	CDM Australia Pty. Ltd.	Printing Services	66.01
005686	3/02/2023	Manda's Mini Indulges	Catering	149.50
005687	3/02/2023	ATO PAYG	Tax Deductions Payroll	403,399.00
005688	3/02/2023	Bridgestone Australia Ltd	Tyre Replacement & Repairs - Various	1,727.19
005689	3/02/2023	Swan Group WA Pty Ltd	Consultancy Services	125,087.60
005690	3/02/2023	Vault Protective Security Services	Security Services - AFAC	3,640.32
005691	3/02/2023	K A Mathews	Expenses Reimbursement	414.45
005692	3/02/2023	IRIS ID Pty Ltd	Monthly Subscription Fee - Dec 22	82.50
005693	3/02/2023	IPEC Pty Ltd	Courier Service	38.02
005694	3/02/2023	A Class Auto Electrical and Air Conditioning	Parts - FP1502	528.00
005695	3/02/2023	ChoiceOne Pty Ltd	Hire of Temporary Staff	2,069.95
005696	3/02/2023	Celebration Homes	Refund Security Deposit	2,400.00
005697	3/02/2023	Laiene Jacobs	Refund of Pensioner Concession	388.00
005698	3/02/2023	Carcione Nominees Pty Ltd	Security Bond Refund	400.00
005699	3/02/2023	Lisa Musulin	Security Bond Refund	400.00
005700	3/02/2023	Stanley Rigby	Security Bond Refund	400.00
005701	3/02/2023	Mayor Building Group Pty Ltd	Security Bond Refund	400.00
005702	3/02/2023	Shahzad Rafique	Crossover Subsidy	400.00
005703	8/02/2023	ALS Library Services Pty Ltd	Library Resources	1,556.04
005704	8/02/2023	DORMA Australia Pty Ltd	Armada Library - Roller Doors	1,397.00
005705	8/02/2023	Beaver Tree Services Aust Pty Ltd	Tree Pruning Service	4,955.55
005706	8/02/2023	Browns Sweeping	Pressure Cleaning - Mall and Benches	2,336.40
005707	8/02/2023	Byford Bobcats	John Dunn - Dog Park Sand Pit	1,209.00
005708	8/02/2023	Cornerstone Legal Pty Ltd	Legal Advice	10,009.96
005709	8/02/2023	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	1,360.43
005710	8/02/2023	Local Government Professionals Aust WA	Program Registration Fee	910.00
005711	8/02/2023	Planning Institute of Aust (WA Division)	Registration Fee	70.00
005712	8/02/2023	Sunny Industrial Brushware Pty Ltd	Gutter Broom - Sweeper Truck	2,653.20
005713	8/02/2023	Water Corporation	Water Usage Charges	16,477.35
005714	8/02/2023	Westbooks	Library Resources	1,192.78
005715	8/02/2023	Synergy Energy	Electricity Charges	1,908.63
005716	8/02/2023	Work Clobber	Safety Boots	232.61
005717	8/02/2023	WA Reticulation Supplies	Irrigation Shed Stock	1,723.10
005718	8/02/2023	Bladon WA	Equipment - AFAC	8,102.74
005719	8/02/2023	Bunnings Building Supplies Pty Ltd	Minor Repairs Supplies	1,087.53
005720	8/02/2023	Officeworks Business Direct	Stationery Supplies	365.03
005721	8/02/2023	Glenn Swift Entertainment	Storytelling at Kelmscott Library	385.00
005722	8/02/2023	Voicedata Services Pty Ltd	Computer Equipment	4,400.00
005723	8/02/2023	Wren Oil	Oil Waste Disposal Admin Fee	16.50

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Trans #	Date	Payee	Description	Amount
005724	8/02/2023	SERCUL Inc	Weed Control - Roley Pool	20,381.50
005725	8/02/2023	Trugrade Pty Ltd	5L Blue So Safe Chemicals	396.00
005726	8/02/2023	Commercial Aquatics Australia	AFAC - Pool Plant Monthly Servicing	3,954.96
005727	8/02/2023	Forrest Road Fresh	Catering	244.41
005728	8/02/2023	Sonic HealthPlus	Pre-employment Medical	381.70
005729	8/02/2023	P W Sanders	Communications Reimbursement	79.99
005730	8/02/2023	Alice Kearing	2023 Armadale Skyslow	2,100.00
005731	8/02/2023	Dept of Planning, Lands & Heritage	JDAP - Development Application	10,016.00
005732	8/02/2023	Better Pets and Gardens Kelmscott	Pet Food	947.90
005733	8/02/2023	Neopost Australia Pty Ltd	Print Room Consumables	634.70
005734	8/02/2023	Carlisle Events Hire Pty Ltd	Hire of Lounges and Tables - Aus Day23	2,750.00
005735	8/02/2023	Vorgee Pty Ltd	AFAC - Swimming Accessories	15,645.85
005736	8/02/2023	Dowsing Concrete	Concrete Repairs	453.22
005737	8/02/2023	Scott Printers Pty Ltd	Library Brochures	742.50
005738	8/02/2023	Prestige Property Maintenance Pty Ltd	Mowing/Maintenance - Seminole Gardens	841.50
005739	8/02/2023	Downings Electrical Service	Harrisdale Pavilion - BBQ Repairs	99.00
005740	8/02/2023	Pumps Australia Pty Ltd	Parts	169.40
005741	8/02/2023	Metro Filters	Filter Cleaning Services - AFAC	752.40
005742	8/02/2023	SCP Conservation And Land Management	Cross Park Cricket Matting	1,826.00
005743	8/02/2023	Central Regional TAFE	Staff Training	600.15
005744	8/02/2023	Allstate Kerbing And Concrete	Kerbing Maintenance - Allwood Ave	2,512.40
005745	8/02/2023	Sprayking WA Pty Ltd	Weeds Treatment	764.50
005746	8/02/2023	Pure Homes Pty Ltd	Refund Security Deposit	400.00
005747	8/02/2023	Urbaqua Ltd	Forrestdale Monitoring Program 21-24	10,010.00
005748	8/02/2023	R M Walker	Expenses Reimbursement	217.00
005749	8/02/2023	LD&D Australia Pty Limited	Refreshments	272.23
005750	8/02/2023	Belvista Properties	Kelmscott Library Rent and Outgoings	22,935.75
005751	8/02/2023	Rachel Dillon	Expenses Reimbursement	20.99
005752	8/02/2023	Aussie Broadband Pty Ltd	NBN Service	779.00
005753	8/02/2023	Prestige Catering	Catering	837.00
005754	8/02/2023	JBS&G Australia Pty Ltd	Consultancy Services	4,125.00
005755	8/02/2023	Southern Bins	Skip Bin Hire	1,920.00
005756	8/02/2023	Cart 21 Cafe and Lunch Bar	Catering	2,887.50
005757	8/02/2023	Southern Cross Protection Pty Ltd	Security Alarm Responses	363.00
005758	8/02/2023	S J McLeod	Expenses Reimbursement	130.74
005759	8/02/2023	B Hartley	2022 Carols Choir Coordinator	1,200.00
005760	8/02/2023	Manda's Mini Indulges	Catering	687.10
005761	8/02/2023	Bridgestone Australia Ltd	Parts - FP2014	2,137.08
005762	8/02/2023	Vault Protective Security Services	AFAC Security Services	3,797.07
005763	8/02/2023	Armadale Liquor Pty Ltd	Ice Bag Purchases	234.50
005764	8/02/2023	Bitumen Surfacing	Supply and Lay Reseal - Kelmscott Various	25,741.65
005765	8/02/2023	GFG Temp Assist	Hire of Temporary Staff	6,049.12
005766	8/02/2023	Four Landscape Studio Pty Ltd	Consultancy Services	9,900.00
005767	8/02/2023	Liquid Learning Group Pty Ltd	WA Women Leadership Workshop	2,414.50

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Trans #	Date	Payee	Description	Amount
005768	8/02/2023	Elyse Püllella	Refund of Bond	500.00
005769	8/02/2023	Roleystone Scout Group	Refund of Bond	200.00
005770	8/02/2023	Peta Hounsom	Refund of Bond	130.00
005771	8/02/2023	Wei Loong Lee	Rates Refund - Overpayment	1,361.24
005772	8/02/2023	Wayne Colin Gordon Dohnt	Rates Refund - Overpayment	380.42
005773	8/02/2023	Luxury Living WA Pty Ltd	Rates Refund - Overpayment	468.18
005774	8/02/2023	Smart Connection Consultancy	National Sports and Physical Activity Conference Registration	1,655.00
005775	8/02/2023	Lynette Ann Lams	Crossover Subsidy	400.00
005776	10/02/2023	Able Westchem	AFAC - Cleaning Chemicals	109.64
005777	10/02/2023	Accidental Health & Safety-Perth	First Aid Supplies	314.41
005778	10/02/2023	Australia Post	Postage Charges	27,378.37
005779	10/02/2023	Australian Services Union	Australian Services Union payroll deductions	448.20
005780	10/02/2023	Construction Training Fund	CTF Levy Collected - January 2023	13,924.09
005781	10/02/2023	Beaver Tree Services Aust Pty Ltd	Landscaping Maintenance	2,430.51
005782	10/02/2023	BOC Gases Australia Limited	Gas Bottle Rental	171.88
005783	10/02/2023	BP Australia Pty Ltd	Diesel Fuel - Depot	28,387.06
005784	10/02/2023	Challenge Chemicals Australia	Cleaning Products - Ranger Services	228.70
005785	10/02/2023	Child Support Agency	Child Support payroll deductions	1,994.07
005786	10/02/2023	City of Armadale-Social Club	Social Club (employee) payroll deductions	306.00
005787	10/02/2023	Dept Of Mines, Industry Regulation And Safety	Building Services Levy Collected - Jan23	42,619.00
005788	10/02/2023	LGRCEU	LGRCEU payroll deductions	283.12
005789	10/02/2023	Downer EDI Works Limited	Hot Mix Supplied	291.46
005790	10/02/2023	Planning Institute of Aust (WA Division)	PIA Congress Registration	1,555.00
005791	10/02/2023	Veolia Recycling and Recovery Pty Ltd	AFAC - Waste and Recycle Collection	3,148.13
005792	10/02/2023	Daimler Trucks Perth	Sensor Replace P213 Fusio	602.24
005793	10/02/2023	WA Library Supplies	Library Resources	138.00
005794	10/02/2023	West Side Safety Products	Safety Equipment	868.78
005795	10/02/2023	Bunnings Building Supplies Pty Ltd	AFAC - Pool Plant Equipment	1,510.73
005796	10/02/2023	BSA Advanced Property Solutions (WA) Pty Ltd	Forrestdale Hall - Air Con Repairs	649.00
005797	10/02/2023	1Spatial Australia Pty Ltd	Staff Training	935.00
005798	10/02/2023	Forrest Road Fresh	Refreshments	43.96
005799	10/02/2023	Home Group WA Pty Ltd	Refund Security Deposit	5,600.00
005800	10/02/2023	Mother Earth Gardening & Landscaping	Heronwood /Wright - Streetscape Oct22	825.00
005801	10/02/2023	Quick Super	Superannuation Contributions payroll	227,140.97
005802	10/02/2023	Prestige Property Maintenance Pty Ltd	Mowing Services	2,079.00
005803	10/02/2023	Bisht Pty Ltd	Newspapers	71.60
005804	10/02/2023	Hi Tech Security WA Pty Ltd	AFAC - Security System Reactive	5,304.20
005805	10/02/2023	LD&D Australia Pty Limited	Refreshments	54.60
005806	10/02/2023	District Refrigeration & Airconditioning Pty Ltd	Air Conditioning Repairs	841.50
005807	10/02/2023	Diverseco Pty Ltd	Weighbridge Construction	33,276.76
005808	10/02/2023	Katherine John Entertainment (KJE)	Australia Day - Coordination and Event Staff	8,305.00
005809	10/02/2023	Prestige Catering	Catering	495.00
005810	10/02/2023	Action Glass & Aluminium	AFAC - Repair Doors	607.75
005811	10/02/2023	Southern Cross Protection Pty Ltd	Security Alarm Responses	302.50

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Payments made between 01-Feb-2023 and 28-Feb-2023

Trans #	Date	Payee	Description	Amount
005812	10/02/2023	BrightMark Group Pty Ltd	AFAC - Commercial Cleaning	29,333.34
005813	10/02/2023	ATO PAYG	Tax Deductions Payroll	370,373.00
005814	10/02/2023	Bridgestone Australia Ltd	Tyre Repair - ak16378	306.90
005815	10/02/2023	Penske Australia	Parts P537 Repairs	1,682.01
005816	10/02/2023	Ideal Homes Pty Ltd	Refund Security Deposit	400.00
005817	10/02/2023	La Vida Australia Pty Ltd	Refund Security Deposit	400.00
005818	10/02/2023	Reimagine HR	Consultancy Services	6,006.00
005819	10/02/2023	Tidy Up	Collection of Dumped Rubbish	2,820.00
005820	10/02/2023	Dell Financial Services Pty Ltd	Computer Equipment - Rental	19,624.57
005821	10/02/2023	Eurotech Group Pty Ltd	Printing Consumables	168.62
005822	10/02/2023	MB Traffic Planning & Management Pty Ltd	Consultancy Services	1,650.00
005823	10/02/2023	ChoiceOne Pty Ltd	Hire of Temporary Staff	2,245.73
005824	10/02/2023	Celebration Homes	Refund Security Deposit	3,200.00
005825	10/02/2023	Central West Refrigeration	AFAC - Water Fountain Repairs	819.50
005827	10/02/2023	Nicola Reid	Sporting Recreation and Development Donation	250.00
005828	10/02/2023	R A Gaul	Rates Refund - Overpayment	305.65
000152	14/02/2023	City of Armadale	Petty Cash Recoup	71.40
000153	14/02/2023	City of Armadale	Resources for Playgroup	3,000.00
000154	14/02/2023	City of Armadale-Armadale Library	Petty Cash Recoup	173.10
000155	14/02/2023	City of Armadale-Aquatic Centre	Petty Cash Recoup	420.05
000156	14/02/2023	City of Armadale-Community Services	Petty Cash - Let's Connect Expo	1,000.00
005829	15/02/2023	Alinta Gas	Gas Charges	936.90
005830	15/02/2023	ALS Library Services Pty Ltd	Library Resources	498.50
005831	15/02/2023	Armadale Lock & Key Service	Repairs - Settlers Common Public Toilet	638.00
005832	15/02/2023	J Blackwood & Son Pty Ltd	Workshop Consumables	157.34
005833	15/02/2023	Beaver Tree Services Aust Pty Ltd	Tree Pruning Service	7,891.27
005834	15/02/2023	BP Australia Pty Ltd	Fuel - Landfill	9,113.43
005835	15/02/2023	Browns Sweeping	Scrubbing Pathways & Sweeping - Various Locations	26,523.01
005836	15/02/2023	Cardille International Fireworks Pty Ltd	Fireworks Display - Australia Day 23	28,796.90
005837	15/02/2023	City of Gosnells	Consultancy Services	1,736.62
005838	15/02/2023	Cornerstone Legal Pty Ltd	Legal Advice	4,337.25
005839	15/02/2023	Landgate	GRV Valuations Charge	9,097.87
005840	15/02/2023	Drive Safe Australia (WA)	Staff Training	275.00
005841	15/02/2023	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	17,510.70
005842	15/02/2023	Lawrence & Hanson	Test Tag Labels Landfill	325.86
005843	15/02/2023	Ixom Operations Pty Ltd	Chlorine Supplies	4,586.36
005844	15/02/2023	Downer EDI Works Limited	Hemmingway Dr - Asphalt Works	100,802.28
005845	15/02/2023	Planning Institute of Aust (WA Division)	PIA Member First Release	1,495.00
005846	15/02/2023	Railway Avenue Vet Hospital	Veterinary Services	343.55
005847	15/02/2023	Telstra	Telephone Charges	20,370.58
005848	15/02/2023	WA Rangers Association Inc	PPE Equipment - Ranger Services	195.00
005849	15/02/2023	Water Corporation	Water Usage Charges	7,098.67
005850	15/02/2023	Synergy Energy	Electricity Charges	231,064.55
005851	15/02/2023	WA Reticulation Supplies	Irrigation Shed Stock	12,684.10

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Payments made between 01-Feb-2023 and 28-Feb-2023

Trans #	Date	Payee	Description	Amount
005852	15/02/2023	Microcom Pty Ltd	Annual Subscription	9,240.00
005853	15/02/2023	Office Line	Level 2 - Sit Stand Platform	493.90
005854	15/02/2023	Officeworks Business Direct	Stationery Supplies	1,587.95
005855	15/02/2023	Urban Development Inst of Australia	Professional Membership	6,290.00
005856	15/02/2023	Institute of Public Works Aust(WA Division)	Professional Membership	330.00
005857	15/02/2023	Refresh Waters Pty Ltd	Water Cooler Refill	33.00
005858	15/02/2023	Hot Cotton	Staff Uniforms - Health Services	476.30
005859	15/02/2023	Michael Page International	Hire of Temporary Staff	3,779.55
005860	15/02/2023	Wren Oil	Oil Waste Disposal Admin Fee	16.50
005861	15/02/2023	Dept of Premier and Cabinet	Advertising Government Gazette	1,521.60
005862	15/02/2023	Buswest	Indigenous Advancement Strategy Transport	4,416.50
005863	15/02/2023	BGC Residential Pty Ltd	Refund Security Deposit	800.00
005864	15/02/2023	Porter Consulting Engineers	Consultancy Services	4,070.00
005865	15/02/2023	Elliotts Filtration	Shipwreck Park - Filter Service	282.70
005866	15/02/2023	Oracle Surveys Pty Ltd	Consultancy Services	4,823.50
005867	15/02/2023	Programmed Property Services Pty Ltd	Playground Maintenance - Various Locations	19,960.53
005868	15/02/2023	Armada Region Business Assoc	Business Armadale 2023 Sponsorship	5,000.00
005869	15/02/2023	Summit Homes Group	Refund Security Deposit	1,600.00
005870	15/02/2023	Greenfield Gardening	Landscaping Services Landfill Site	9,900.00
005871	15/02/2023	ELM (WA) Pty Ltd	Verge Mowing Various Locations	18,150.00
005872	15/02/2023	Home Group WA Pty Ltd	Refund Security Deposit	400.00
005873	15/02/2023	Acurix Networks Pty Ltd	WiFi Access Renewal - Feb23	5,438.25
005874	15/02/2023	Surekleen Products	Cleaning Products	577.96
005875	15/02/2023	Bensons Contracting	Asbestos Removal	825.00
005876	15/02/2023	The Information Management Group Pty Ltd	City Archive Storage	1,463.40
005877	15/02/2023	Quick Super	Superannuation Contributions payroll	9,502.09
005878	15/02/2023	Scott Printers Pty Ltd	Printed Member Loyalty Cards	412.50
005879	15/02/2023	Datacom Systems (AU) Pty Ltd - WA Division	Microsoft Azure Overage	2,106.86
005880	15/02/2023	Prestige Property Maintenance Pty Ltd	Mowing service - Non irrigated - Various Locations	25,464.34
005881	15/02/2023	AOG Design	Annual Webhosting	286.00
005882	15/02/2023	Downings Electrical Service	Cross Park Replacement Flow Switch & Repairs	3,097.60
005883	15/02/2023	SCP Conservation And Land Management	Bob Blackburn Bush Fence Repair	2,068.00
005884	15/02/2023	Great Lakes Community Resources Inc	Verge Collections	12,153.90
005885	15/02/2023	CSE Crosscom Pty Ltd	AFAC - Radio Servicing	38.50
005886	15/02/2023	K P Yeoh	Expenses Reimbursement	508.99
005887	15/02/2023	Labourforce Impex Personnel Pty Ltd	Hire of Temporary Staff	4,350.10
005888	15/02/2023	Hi Tech Security WA Pty Ltd	Monthly Data Packs Dec 22	1,588.40
005889	15/02/2023	Security Management Australasia Pty Ltd	AFAC - Camera Repairs and Replacements	3,368.20
005890	15/02/2023	Domeshelter Australia Pty Ltd	Domeshelter Transfer Station Landfill	55,892.76
005891	15/02/2023	Graffiti Systems Australia	Remove Graffiti - Various Locations	2,230.68
005892	15/02/2023	Trident Plastics (SA) Pty Ltd	Supply of Plastic Refuse Bins with Serial Numbers	29,701.65
005893	15/02/2023	Prime Projects Construction Pty Ltd	Refund Security Deposit	2,800.00
005894	15/02/2023	Horizon West Landscape Constructions	Wetland Improvement - Westfield Heron	7,644.01
005895	15/02/2023	Gilmour & Jooste Electrical	Repairs - Landfill DropnShop	293.87
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Trans #	Date	Payee	Description	Amount
005896	15/02/2023	K M Hansen	Performance - Aust Day 23	600.00
005897	15/02/2023	Contra-Flow Pty Ltd	Traffic Management Services	13,575.32
005898	15/02/2023	Rentokil Initial Pty Ltd	Monthly Sanitary Services	1,481.10
005899	15/02/2023	Mall Managers WA Pty Ltd	Community Safety Awareness Session	165.00
005900	15/02/2023	Valspar Paint (Australia) Pty Ltd	Paint Supplies	265.54
005901	15/02/2023	A Class Fabrication	Parts and Mounting Brackets for Hose Reels	3,168.00
005902	15/02/2023	Heritage Way Pty Ltd	Plants Purchase	331.62
005903	15/02/2023	Surjtec Pty Ltd	Blade Sharpening	46.20
005904	15/02/2023	Action Glass & Aluminium	AFAC - Maintenance Sliding Door	701.25
005905	15/02/2023	CHS Healthcare Pty Ltd	Disability Equipment Servicing - AFAC	508.50
005906	15/02/2023	Agrimate	Repairs Fence - Various Locations	4,821.30
005907	15/02/2023	Southern Cross Protection Pty Ltd	Security Services - Landfill Site	121.00
005908	15/02/2023	Corsign WA Pty Ltd	Supply Street Name Signs	394.02
005909	15/02/2023	Soils Aint Soils Pty Ltd	White Sand Supplies	1,984.00
005910	15/02/2023	Emerg Solutions Pty Ltd	Annual Fee	137.50
005911	15/02/2023	Keos Events Pty Ltd	AD23 Memorial Park Activities	25,963.08
005912	15/02/2023	Total Green Recycling	E-Waste Recycling	4,148.60
005913	15/02/2023	ATO PAYG	Tax Deductions Payroll	3,076.00
005914	15/02/2023	Bridgestone Australia Ltd	Tyre Repairs	911.60
005915	15/02/2023	Vault Protective Security Services	Supply of Crowd Controller - Jan23	2,425.50
005916	15/02/2023	Cat Welfare Society Inc t/a Cat Haven	Collection Services	435.60
005917	15/02/2023	ATI-Mirage Training and Business Solutions	Staff Training	927.00
005918	15/02/2023	Illion Australia Pty Ltd	Risk Reports	690.80
005919	15/02/2023	Tresit Pty Ltd	Protective Equipment - Various Depts	348.20
005920	15/02/2023	Classic Hire	Hire Plant	924.00
005921	15/02/2023	Whereabouts Skateboarding	Facilitation Assistance of Co-design	300.00
005922	15/02/2023	NPB Security Australia Pty Ltd	Security Guard Services	17,107.75
005923	15/02/2023	Michael Andrews	Expenses Reimbursement	217.95
005924	15/02/2023	Finite Group APAC Pty Ltd	Hire of Temporary Staff	4,225.32
005925	15/02/2023	Wizard Pharmacy Kelmscott Stargate	Library Resources	550.95
005926	15/02/2023	City of Bayswater	Long Service Leave Staff Portability Payment	13,041.37
005927	15/02/2023	Turbo Access Systems Pty Ltd	Galvanised Acrow Props John Dunn	828.37
005928	15/02/2023	JM and G Silvestri	Crossover Subsidy	400.00
005929	15/02/2023	Lynette Ann Lams	Crossover Subsidy	400.00
005930	15/02/2023	D Dissanayake	Crossover Subsidy	400.00
005931	15/02/2023	Elijah and Violet Jambwa	Crossover Subsidy	400.00
005932	15/02/2023	Ronnie Panglinan	Crossover Subsidy	400.00
005933	15/02/2023	Timothy Connolly	Bond Refund	500.00
005934	17/02/2023	Alinta Gas	Gas Charges	315.80
005935	17/02/2023	Armada Newsagency	Library Resources	711.51
005936	17/02/2023	Australia Post	Commission Rates Payments	4,019.56
005937	17/02/2023	DORMA Australia Pty Ltd	Entry Gate Maintenance - Landfill	330.00
005938	17/02/2023	Beaver Tree Services Aust Pty Ltd	Greenlink Blvd - Tree Pruning	864.51
005939	17/02/2023	Bedforddale Volunteer Bushfire Brigade	Hazard Reduction Burn	680.00
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Trans #	Date	Payee	Description	Amount
005940	17/02/2023	Coca-Cola Amatil (Aust) Pty Ltd	Refreshments	529.49
005941	17/02/2023	Cornerstone Legal Pty Ltd	Legal Advice	12,320.03
005942	17/02/2023	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	906.95
005943	17/02/2023	Ixom Operations Pty Ltd	Gas Bottles - AFAC	3,491.88
005944	17/02/2023	Planning Institute of Aust (WA Division)	Registration Fee	335.00
005945	17/02/2023	Shenton Enterprises Pty Ltd	Repairs to Liberty Pool Cleaner	811.36
005946	17/02/2023	Sunny Industrial Brushware Pty Ltd	Gutter Broom	334.40
005947	17/02/2023	Telstra	Telephone Charges	1,870.00
005948	17/02/2023	Synergy Energy	Electricity Charges	1,334.46
005949	17/02/2023	Southside Mitsubishi	New Mitsubishi Triton P51 (Replacement Fleet Item)	37,026.80
005950	17/02/2023	Office Line	Desks and Office Fitout	3,577.20
005951	17/02/2023	St John Ambulance WA Ltd	AUSDAY23 - First Aid Services	4,204.20
005952	17/02/2023	Technology One Ltd	Consultancy Services	1,236.05
005953	17/02/2023	Sports Turf Technology Pty Ltd	Supply and Install Soil - Shipwreck Park	3,300.00
005954	17/02/2023	Westzone Enterprises Pty Ltd	Armadale Library - Rental & Outgoings	54,457.95
005955	17/02/2023	Book Easy Pty Ltd	Annual Bookeasy Subscription Fee	220.00
005956	17/02/2023	LGIS Liability	Insurance Premiums - 30.06.21 - 30.06.22	55,149.97
005957	17/02/2023	Norm's Doors	Repairs - Settlers Common	550.00
005958	17/02/2023	Michael Page International	Hire of Temporary Staff	2,096.69
005959	17/02/2023	Crossways Community Services	Catering - Volunteering Event	369.60
005960	17/02/2023	SERCUL Inc	Verge Maintenance - Various Locations	38,535.22
005961	17/02/2023	Valvoline (Australia)	Workshop Consumables	4,648.82
005962	17/02/2023	Waterlogic Australia Pty Ltd	Quarterly Water Fountain Rental/Service	3,105.52
005963	17/02/2023	BGC Concrete	Concrete Repairs	480.15
005964	17/02/2023	Superior Pak Pty Ltd	P538 Maintenance & Parts	2,388.05
005965	17/02/2023	Commercial Aquatics Australia	AFAC - Pool Plant Servicing	156.75
005966	17/02/2023	Apple Pty Ltd	Communications Equipment	1,502.60
005967	17/02/2023	Big W	School Holiday Program	20.00
005968	17/02/2023	ELM (WA) Pty Ltd	John Dunn - Mowing	1,815.00
005969	17/02/2023	ReNew Property Maintenance	Verge Maintenance	3,036.00
005970	17/02/2023	K K Htun	Expenses Reimbursement	70.00
005971	17/02/2023	Culture Counts Australia Pty Ltd	AD23 - Culture Counts	5,500.00
005972	17/02/2023	Downings Electrical Service	Electrical Repairs - Various Locations	1,476.20
005973	17/02/2023	Kennards Hire Pty Ltd	Hire Equipment - Event	1,125.00
005974	17/02/2023	Great Lakes Community Resources Inc	Mattress Collection - Verge	844.80
005975	17/02/2023	ThermalScope	Thermal Imaging Inspection at COA	2,970.20
005976	17/02/2023	Bug Busters Pty Ltd	Pest Control Services	275.00
005977	17/02/2023	LD&D Australia Pty Limited	Refreshments	54.60
005978	17/02/2023	Hudson Global Resources (Aust) Pty Limited	Hire of Temporary Staff	4,095.17
005979	17/02/2023	Slavin Architects Pty Ltd	Architectural Services	3,520.00
005980	17/02/2023	Electek	AFAC - Reactive Electrical Servicing	396.00
005981	17/02/2023	Contra-Flow Pty Ltd	Streetscapes - Various Locations	4,423.76
005982	17/02/2023	Kukri Australia Pty Ltd	Uniforms - AFAC	3,971.00
005983	17/02/2023	Nunki Antaresia - Fun Faces Perth	Face Painting - Australia Day 23	1,200.00

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Trans #	Date	Payee	Description	Amount
005984	17/02/2023	The Calapai Family Trust T/A Intellitrac	Monthly Cloud Hosting	1,511.40
005985	17/02/2023	MyMedia Intelligence Pty Ltd	Annual Subscription	468.60
005986	17/02/2023	Diverseco Pty Ltd	Weighbridge Construction	18,562.50
005987	17/02/2023	Sewer Equipment Company Aus	Jetting Truck Maintenance	2,660.97
005988	17/02/2023	Prestige Catering	Catering	690.40
005989	17/02/2023	MCPBB Pty Ltd T/A Delstrat Earthmoving	Cover Material Landfill	1,425.60
005990	17/02/2023	QTM Pty Ltd	Traffic Management Services	1,320.00
005991	17/02/2023	Acon Health Ltd	Standard PID Annual Membership	6,820.00
005992	17/02/2023	HFM Asset Management Pty Ltd	Aircon Inspection-Champion Centre	2,750.00
005993	17/02/2023	VentralP Australia Pty Ltd	Web Hosting - Annual Fees	456.00
005994	17/02/2023	Idom Maddington Pty Ltd	Replacement Mirror P2036	355.77
005995	17/02/2023	Wormall Civil Pty Ltd	Refund - Bond for Works	5,000.00
005996	17/02/2023	MDM Entertainment Pty Ltd	Library Resources	3,112.35
005997	17/02/2023	Peter Hunt Architect	Architectural Services	24,480.50
005998	17/02/2023	Manda's Mini Indulges	Catering	915.50
005999	17/02/2023	Bridgestone Australia Ltd	Tyre Repairs	685.56
006000	17/02/2023	Reimagine HR	Consultancy Services	5,390.00
006001	17/02/2023	GFG Temp Assist	Hire of Temporary Staff	10,495.10
006002	17/02/2023	Sandy Taylor Digital Marketing	Monthly Website Maintenance Service	330.00
006003	17/02/2023	Harvey Norman AV/IT Armadale	Building Services - iPhone Cases	49.90
006004	17/02/2023	Eurotech Group Pty Ltd	Stationery Supplies	122.43
006005	17/02/2023	Crowd Barriers WA	AUSDAY23 - Temporary Toilet Flooring	370.48
006006	17/02/2023	ChoiceOne Pty Ltd	Hire of Temporary Staff	2,146.03
006007	17/02/2023	Miriam Atkinson	Christmas Wreathmaking Workshop	1,160.00
006008	17/02/2023	Freeway Water Cartage Pty Ltd	Water Supply - Landfill	990.00
006009	17/02/2023	Advanced Spatial Technologies Pty Ltd	Bluebeam Standard Renewal Maintenance	6,600.00
006010	17/02/2023	Natalee Patrica Graveson	Cricut Crafting Sessions	210.00
006011	17/02/2023	REmida Perth Inc	Community Workshop Facilitation	380.00
006012	17/02/2023	Natalie Roberts	Cloth Nappy rebate	50.00
006013	17/02/2023	S Pasznicki	Sporting Recreation and Development Donation	250.00
006014	17/02/2023	S Pasznicki	Sporting Recreation and Development Donation	250.00
006015	17/02/2023	S Pasznicki	Sporting Recreation and Development Donation	250.00
006016	17/02/2023	S Pasznicki	Sporting Recreation and Development Donation	250.00
006017	17/02/2023	Breanne Lewis	Cloth Nappy rebate	100.00
006018	17/02/2023	Alyssa Kidd	Cloth Nappy rebate	100.00
006019	17/02/2023	Cathleen O'Brien	Compost Unit Rebate	50.00
006020	17/02/2023	Michael Cannell	Sporting Recreation and Development Donation	250.00
006021	17/02/2023	Melissa Olsen	Membership Refund	62.00
006022	17/02/2023	Laurence Hayman	Membership Refund	103.07
006023	17/02/2023	Anita Howrie	Swim School Cancellation Refund	186.00
006024	21/02/2023	MicroWay	Training Software Licence Renewal	3,952.42
006025	22/02/2023	ALS Library Services Pty Ltd	Library Resources	1,268.52
006026	22/02/2023	Armadale Lock & Key Service	Restricted Keys	28.00
006027	22/02/2023	DORMA Australia Pty Ltd	Armadale Hall - 4 Sliding Doors Repairs	847.00
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Trans #	Date	Payee	Description	Amount
006028	22/02/2023	Beaver Tree Services Aust Pty Ltd	Tree Branch Removal	1,909.53
006029	22/02/2023	BOC Gases Australia Limited	Dry Ice Pellets	24.38
006030	22/02/2023	BP Australia Pty Ltd	Diesel Fuel	43,938.09
006031	22/02/2023	Byford Bobcats	Bobcat Services - Frye Park	1,014.00
006032	22/02/2023	Coates Hire	Equipment Hire	895.69
006033	22/02/2023	Cornerstone Legal Pty Ltd	Legal Advice	1,952.50
006034	22/02/2023	Ejan Communications	Two Way Radio - AK16088	448.80
006035	22/02/2023	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	2,368.74
006036	22/02/2023	K Mart-Armadale	AFAC - Swim School Equipment	68.00
006037	22/02/2023	Major Motors Pty Ltd	Parts - FP1509	46.88
006038	22/02/2023	Rabor Smash Repairs	Insurance Excess - AK083	500.00
006039	22/02/2023	Royal Lifesaving Society	Watch Around Water Resources - AFAC	1,155.00
006040	22/02/2023	Sunny Sign Company Pty Ltd	Grabrails Stock Purchase - Various Sizes	3,238.40
006041	22/02/2023	Telstra	Telephone Charges	39,205.02
006042	22/02/2023	Water Corporation	Water Service Charge	162.72
006043	22/02/2023	West Side Safety Products	Safety Equipment	868.78
006044	22/02/2023	Synergy Energy	AFAC - Electricity	22,573.39
006045	22/02/2023	Work Clobber	Work Uniforms	254.70
006046	22/02/2023	WA Reticulation Supplies	Irrigation Shed Stock	7,033.35
006047	22/02/2023	Gecko Contracting Turf & Landscaping	Streetscapes and Verge Maintenance - Various Locations	42,898.13
006048	22/02/2023	Parks & Leisure Australia	State Conference Registration	440.00
006049	22/02/2023	Hello World	Flights - Various Conferences	10,567.00
006050	22/02/2023	Kleenheat Gas Pty Ltd	Gas Bottles - Forklift Landfill	504.32
006051	22/02/2023	Officeworks Business Direct	Stationery Supplies	196.27
006052	22/02/2023	S K Reilly	Expenses Reimbursement	87.00
006053	22/02/2023	Onhold Magic Pty Ltd	Messages on Hold - Jan 23	110.00
006054	22/02/2023	Serpentine Spring Water	Refreshments	193.00
006055	22/02/2023	More4Less Mowing	Slashing Services - Derry Ave	5,192.00
006056	22/02/2023	Reece Pty Ltd	Drinking Fountain Spare Parts	2,418.08
006057	22/02/2023	Tourism Council WA Limited	2023 WA Regional Tourism Conference	495.00
006058	22/02/2023	Book Easy Pty Ltd	Annual Bookeasy Subscription Fee	220.00
006059	22/02/2023	LGIS Liability	Skin Screening	1,654.30
006060	22/02/2023	All West Plant Hire	Hire Equipment - Depot	5,203.00
006061	22/02/2023	Rent A Fence Pty Ltd	Hire Fencing - John Dunn Pavilion	662.31
006062	22/02/2023	Jones Lang Lasalle (WA) Pty Ltd	Orchard House Monthly Outgoings Jan23	12,617.92
006063	22/02/2023	Vanguard Press	Annual Brochure Warehousing Fees	582.66
006064	22/02/2023	Big W	Refreshments	216.00
006065	22/02/2023	ELM (WA) Pty Ltd	Verge Maintenance - Various Locations	96,228.00
006066	22/02/2023	Horizon West Landscape & Irrigation	PAW Harrisdale Monthly Maintenance Jan23	1,873.66
006067	22/02/2023	Western Tree Recyclers	Green Waste Processing	20,047.50
006068	22/02/2023	Create It	Hire of Time Lapse Camera	3,063.49
006069	22/02/2023	Alsco Pty Ltd	Monthly Sanitary Services	4,189.82
006070	22/02/2023	ReNew Property Maintenance	Verge Maintenance - Kelmscott Various	15,444.00
006071	22/02/2023	Bennelongia Pty Ltd	Mosquito Identifications - Jan23	1,309.77
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Trans #	Date	Payee	Description	Amount
006072	22/02/2023	Prestige Property Maintenance Pty Ltd	Armadale Rd/Albany Hwy Median Mowing	28,560.40
006073	22/02/2023	AOG Design	Website Design - Arts Festival 2023	165.00
006074	22/02/2023	Workzone Pty Ltd	Maintenance - AFAC	3,573.14
006075	22/02/2023	Downings Electrical Service	Investigate VFD Fault	608.30
006076	22/02/2023	Lypa Pty Ltd	Jarvis Park Playground Renewal	9,480.01
006077	22/02/2023	Security Management Australasia Pty Ltd	Security Services - AFAC	2,690.60
006078	22/02/2023	Oracle CMS	Service Period - Nov22	3,346.65
006079	22/02/2023	Castledine Gregory	Legal Advice	2,934.80
006080	22/02/2023	LD&D Australia Pty Limited	Refreshments	157.12
006081	22/02/2023	NewGround Water Services	100L Maze Containers for Dosing Units	396.00
006082	22/02/2023	Hudson Global Resources (Aust) Pty Limited	Hire of Temporary Staff	11,085.13
006083	22/02/2023	Alison Bannister Career Consulting	Workshops - Career Coaching	544.50
006084	22/02/2023	Electek	AFAC - Reactive Electrical Servicing	451.00
006085	22/02/2023	Contra-Flow Pty Ltd	Draing Cleaning - Various Locations	10,994.91
006086	22/02/2023	Katherine John Entertainment (KJE)	Event - Music in the Mall 2023	12,375.00
006087	22/02/2023	Prestige Catering	Catering	1,431.00
006088	22/02/2023	QTM PTY LTD	Traffic Management Services	4,792.69
006089	22/02/2023	Idom Maddington Pty Ltd	Service - AK009	160.00
006090	22/02/2023	The Human Connection	Volunteer Managers Network Presentation	506.00
006091	22/02/2023	MDM Entertainment Pty Ltd	Library Resources	1,073.16
006092	22/02/2023	Perth Hydraulic Centre	Hose Assembly and Fittings	140.67
006093	22/02/2023	B S Phipps	Event - Elders Sewing Group	416.00
006094	22/02/2023	Western Leathercraft	Workshop Services 25.01.23	249.80
006095	22/02/2023	Nationwide Australia Roofing Holdings Pty Ltd	Roof Repairs	5,467.00
006096	22/02/2023	Bridgestone Australia Ltd	Tyre Repairs	371.71
006097	22/02/2023	Vault Protective Security Services	Security Services - AFAC	2,425.50
006098	22/02/2023	MLA Holdings Pty Ltd	Service Call - Forklift	596.54
006099	22/02/2023	Prime Landscaping Pty Ltd	Garden Maintenance Wattledale Park	1,716.00
006100	22/02/2023	GFG Temp Assist	Hire of Temporary Staff	16,858.16
006101	22/02/2023	Tidy Up	Collection of Dumped Rubbish	1,284.00
006102	22/02/2023	A Class Auto Electrical and Air Conditioning	P1502 Aircon Repair	4,259.20
006103	22/02/2023	Pinnacle Safety and Training	Staff Training	100.00
006104	22/02/2023	Hall & Wilcox	Legal Advice	1,325.00
006105	22/02/2023	Eurotech Group Pty Ltd	Bollard and Light Pole Cover	139.61
006106	22/02/2023	Anchored Earth Pty Ltd	Landfill Shipping Container Hold Downs	12,355.20
006107	22/02/2023	Celebration Homes	Refund Security Deposit	800.00
006108	22/02/2023	Signarama Canning Vale	Banner Vinyl Hoods Rangers	3,190.00
006109	22/02/2023	Black Swan Catering Co	Catering	1,705.45
006110	22/02/2023	Moving Expressions	Vision Board Workshop	400.00
006111	22/02/2023	UWA Publishing	Visitor Centre Resources	114.99
006112	22/02/2023	Finite Group APAC Pty Ltd	Hire of Temporary Staff	2,640.83
006113	22/02/2023	Armadale Lotteries House	Facilities Hire	130.68
006114	22/02/2023	Authentic Security Pty Ltd	Cash In Transit Services - Admin	1,526.25
006115	22/02/2023	Ryan Kane	Refund of Building Services Levy	61.65

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Trans #	Date	Payee	Description	Amount
006116	22/02/2023	Lesley Epps	Expenses Reimbursement	253.80
006117	22/02/2023	Sri Lankan Academy of Creative	Refund Hall Deposit	300.00
006118	22/02/2023	DCCEEW Official Administered Account	Works Program Referral Fee	6,577.00
006119	22/02/2023	Amy Johnstone	Sporting Recreation and Development Donation	150.00
006120	22/02/2023	Kira Galer	Cloth Nappy rebate	100.00
006121	22/02/2023	The Rotary Club of Armadale WA Inc	General Donation	1,000.00
006122	22/02/2023	Sarah Taylor	Skate Clinic Flyer	100.00
006123	22/02/2023	Susan Ellingford	Rates Refund - Overpayment	1,074.00
006124	24/02/2023	Australian Institute of Management (AIM)	Staff Training	9,185.00
006125	24/02/2023	Australian Services Union	Australian Services Union payroll deductions	448.20
006126	24/02/2023	Burgess Rawson (WA) Pty Ltd	Legal Advice	274.45
006127	24/02/2023	Child Support Agency	Child Support payroll deductions	1,985.79
006128	24/02/2023	City of Armadale-Social Club	Social Club (employee) payroll deductions	306.00
006129	24/02/2023	City of Gosnells	Warton Rd Construction Contribution	205,333.70
006130	24/02/2023	Landgate	GRV & UV Schedules	3,940.29
006131	24/02/2023	Drive Safe Australia (WA)	Truck Assessment	275.00
006132	24/02/2023	G Force Printing	A4 Letterheads	928.97
006133	24/02/2023	LGRCEU	LGRCEU payroll deductions	283.12
006134	24/02/2023	Veolia Recycling and Recovery Pty Ltd	Collection Needles and Syringes	340.95
006135	24/02/2023	Telstra	Telephone Charges	38,845.03
006136	24/02/2023	Armadale City Concert Band	Parking Supervision - AUSDAY 23	18.15
006137	24/02/2023	JB HIFI Group Pty Ltd (Armadale)	IT Equipment	579.00
006138	24/02/2023	MAIA Financial Pty Ltd	Rental Equipment	1,485.00
006139	24/02/2023	Herron Todd White (WA) Pty Ltd	Consultancy Services	2,640.00
006140	24/02/2023	BSA Advanced Property Solutions (WA) Pty Ltd	Repairs Plant Room	1,204.86
006141	24/02/2023	BGC Concrete	Concrete Repairs	243.65
006142	24/02/2023	All West Plant Hire	Plant Hire - Civil Works	2,860.00
006143	24/02/2023	Quick Super	Superannuation Contributions payroll	224,763.82
006144	24/02/2023	Capital Recycling	Sweeping Removal	15,587.55
006145	24/02/2023	Metro Filters	Canopy Cleaning Administration Building	550.22
006146	24/02/2023	Computers Now Pty Ltd	Screen Replacement	395.00
006147	24/02/2023	Quicklee Express Transport & Distribution Pty Ltd	Courier Services	352.00
006148	24/02/2023	Electek	AFAC - Electrical Repair	253.00
006149	24/02/2023	West Tip Waste Control Pty Ltd	Green Waste Collection - Area 4	96,553.15
006150	24/02/2023	Aventedge Pty Ltd	Staff Training	1,978.90
006151	24/02/2023	Prestige Catering	Catering	1,536.00
006152	24/02/2023	Rotary Club of Armadale INC	AD23 - Quiet Zone Coordination	500.00
006153	24/02/2023	D B Cole	Expenses Reimbursement	123.00
006154	24/02/2023	Manda's Mini Indulges	Catering	635.48
006155	24/02/2023	ATO PAYG	Tax Deductions Payroll	359,561.00
006156	24/02/2023	The Re-Cyc-Ology Project	Supply of Nest-boxes for the Habitat	8,700.00
006157	24/02/2023	Swan Group WA Pty Ltd	Progress Claim 17- Jan 2023	4,159.54
006158	24/02/2023	Norda Architects Pty Ltd	Architectural Services	5,442.80
006159	24/02/2023	The Pink Cafe (Kelmscott)	Catering	175.00
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Accounts Paid and Submitted to Corporate Services Committee on 18 April 2023

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Trans #	Date	Payee	Description	Amount
006160	24/02/2023	Subway Armadale Central	Catering	143.00
006161	24/02/2023	Perth Paints PTY LTD	Decommissioned Art Work Painted	4,378.69
006162	24/02/2023	Finite Group APAC Pty Ltd	Hire of Temporary Staff	20,175.91
006163	24/02/2023	EGC Consultants	Consultancy Services	2,625.00
006164	24/02/2023	Roshan Harilal	Rates Refund - Overpayment	1,170.00
006165	24/02/2023	Elyse Püllella	Bond Refund	217.00
006166	24/02/2023	Dale Sneddon	Rates Refund - Overpayment	429.26
006167	24/02/2023	Jesper Bendahl Schultz	Bond Refund	300.00
000157	28/02/2023	City of Armadale	Petty Cash Recoup	177.35
000158	28/02/2023	City of Armadale	Petty Cash for IAS Program	1,000.00
000159	28/02/2023	City of Armadale-Armadale Library	Petty Cash Recoup	92.60
000160	28/02/2023	City of Armadale-Depot	Petty Cash Recoup	205.80
000161	28/02/2023	City of Armadale-Community Services	Petty Cash Recoup	279.65
006168	28/02/2023	A to Z Signs	Restricted Area Signs - Depot	193.82
006169	28/02/2023	Accidental Health & Safety-Perth	First Aid Kits Replenishment	414.08
006170	28/02/2023	ALS Library Services Pty Ltd	Library Resources	690.12
006171	28/02/2023	Arcus Refrigeration Service Pty Ltd	Freezer Repairs	814.35
006172	28/02/2023	Armadale Lock & Key Service	Key Cutting and AFAC Equipment Maintenance	1,919.50
006173	28/02/2023	DORMA Australia Pty Ltd	Maintenance - Various Locations	2,900.65
006174	28/02/2023	Beaver Tree Services Aust Pty Ltd	Tree Maintenance and Lopping Services - Various Locations	31,768.52
006175	28/02/2023	Tanks for Hire	AD23 - Hydration Trailers	1,782.00
006176	28/02/2023	Browns Sweeping	John Dunn Dog Park - Pressure Washing	720.00
006177	28/02/2023	Byford Bobcats	Mulch & Sand - John Dunn	1,248.00
006178	28/02/2023	Cleanaway	Rent 15m Bin	88.00
006179	28/02/2023	Coates Hire	Hire of Water Barriers 23.01 to 27.01.23	10,554.47
006180	28/02/2023	Landgate	GRV & UV Schedules	4,720.52
006181	28/02/2023	Small Business Centre SEM	Grow Your Business- Business Station	3,190.00
006182	28/02/2023	Major Motors Pty Ltd	Parts	248.74
006183	28/02/2023	Ixom Operations Pty Ltd	AFAC - Chlorine Gas Refills Standing	292.75
006184	28/02/2023	Downer EDI Works Limited	Hot Mix Supply	1,276.18
006185	28/02/2023	Smoke And Mirrors Audio Visual	Sound Equipment - Aust Day23	1,220.00
006186	28/02/2023	Sigma Chemicals	AFAC - Pool Cleaning Chemicals	455.40
006187	28/02/2023	Water Corporation	Water Usage Charges	2,841.09
006188	28/02/2023	Synergy Energy	Electricity Charges	365.85
006189	28/02/2023	WA Reticulation Supplies	Irrigation Shed Stock	101.23
006190	28/02/2023	Gecko Contracting Turf & Landscaping	Community Centres - Garden Maintenance	8,257.70
006191	28/02/2023	Kleenheat Gas Pty Ltd	18kg Gas Bottle - Forklift	252.16
006192	28/02/2023	Cockburn Wetlands Education Centre Inc	General Conference Registration	900.00
006193	28/02/2023	Classic Trophies And Darts	Perpetual Engraving	86.35
006194	28/02/2023	S A D'Souza	Expenses Reimbursement	160.32
006195	28/02/2023	Serpentine Spring Water	Refreshments	175.00
006196	28/02/2023	More4Less Mowing	Fire Hazard Reduction	418.00
006197	28/02/2023	Tox Free Australia Pty Ltd	Disposal Oil Containers Landfill	1,988.90
006198	28/02/2023	Institute of Public Works Aust(WA Division)	2023 Conference - Reimagining the Basics	3,510.00

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Trans #	Date	Payee	Description	Amount
006199	28/02/2023	McLeods Barristers & Solicitors	Legal Advice	1,941.33
006200	28/02/2023	Environmental Industries	Additional Lawn Care Works	7,207.93
006201	28/02/2023	Oven Sparkle Pty Ltd	Oven Cleaning Feb 23	2,244.00
006202	28/02/2023	Michael Page International	Hire of Temporary Staff	2,096.69
006203	28/02/2023	Wren Oil	Admin and Compliance Fee	16.50
006204	28/02/2023	BSA Advanced Property Solutions (WA) Pty Ltd	Air Con Installation	8,145.50
006205	28/02/2023	Ricoh Australia Pty Ltd	Printing Charges - January 23	1,564.85
006206	28/02/2023	BGC Concrete	Concrete Repairs	664.40
006207	28/02/2023	All West Plant Hire	Equipment Hire	12,103.33
006208	28/02/2023	Superior Pak Pty Ltd	Parts - FP1509	120.65
006209	28/02/2023	Engineering Technology Consultants	Consultancy Services	9,889.00
006210	28/02/2023	Apple Pty Ltd	IT Equipment	800.80
006211	28/02/2023	Norvek Framers	Art Collection	974.00
006212	28/02/2023	Sonic HealthPlus	Pre-employment Medical	594.00
006213	28/02/2023	Greenfield Gardening	Green Waste Collection	7,095.00
006214	28/02/2023	Vanguard Press	Annual Brochure Warehousing Fees	552.27
006215	28/02/2023	Dept of Planning, Lands & Heritage	Development Application	10,324.00
006216	28/02/2023	Insolvency & Trustee Service Australia	2022/2023 PPSR Check Minimum Fee	4.00
006217	28/02/2023	ELM (WA) Pty Ltd	Landscaping Maintenance	5,929.00
006218	28/02/2023	Horizon West Landscape & Irrigation	Supply and install Pine Bark Mulch - Various Locations	7,492.65
006219	28/02/2023	Home Group WA Pty Ltd	Refund Security Deposit	400.00
006220	28/02/2023	Western Tree Recyclers	Processing Green-waste from Landfill	6,449.51
006221	28/02/2023	Dowsing Concrete	Concrete Works and Footpaths - Various Locations	106,150.67
006222	28/02/2023	LFA First Response	First Aid Kit	299.81
006223	28/02/2023	PRF Industries Pty Ltd	AUSDAY23 - Electrical Compliance	1,288.68
006224	28/02/2023	Frontline Fire & Rescue Equipment	PPC and Equipment	2,420.00
006225	28/02/2023	Bistel Construction Pty Ltd	Head Contractor Works Station Construction	127,934.81
006226	28/02/2023	E Fire & Safety	Annual Hydrant Pressure & Flow Tests	4,191.00
006227	28/02/2023	Turf Care WA Pty Ltd	Supply and Application of AG - Various Locations	19,019.00
006228	28/02/2023	Downings Electrical Service	Supply and Install Injection System	12,900.80
006229	28/02/2023	CSE Crosscom Pty Ltd	AFAC - Radio Replacement Parts	1,287.00
006230	28/02/2023	Paramount Electrical Services	Administration Building Call Out	82.50
006231	28/02/2023	Instant Products Hire	Portable Toilets Hire - AUSDAY23	14,926.65
006232	28/02/2023	Urbaqua Ltd	Forrestdale Monitoring Program 21-24	3,250.50
006233	28/02/2023	Supercivil Pty Ltd	Plant Hire - Civil Works	3,116.85
006234	28/02/2023	Graffiti Systems Australia	Graffiti Removal Services	4,634.60
006235	28/02/2023	Bridge42 Pty Ltd	Superintendent Services	5,940.00
006236	28/02/2023	Bug Busters Pty Ltd	Pest Treatments Jan 23	2,235.20
006237	28/02/2023	Horizon West Landscape Constructions	Retention Payment - Project Completion	2,313.19
006238	28/02/2023	Auscoinswest	Coin Collection Albums	356.40
006239	28/02/2023	LD&D Australia Pty Limited	Refreshments	96.05
006240	28/02/2023	NewGround Water Services	Irrigation Maintenance Works - Various Locations	7,896.90
006241	28/02/2023	Hudson Global Resources (Aust) Pty Limited	Hire of Temporary Staff	4,479.09
006242	28/02/2023	Slavin Architects Pty Ltd	Architectural Services	11,264.00

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Payments made between 01-Feb-2023 and 28-Feb-2023

Trans #	Date	Payee	Description	Amount
006243	28/02/2023	Contra-Flow Pty Ltd	Footpath Repairs	3,197.92
006244	28/02/2023	Cohera-Tech Pty Ltd	Subscription - People Count Reporting	681.00
006245	28/02/2023	Belvista Properties	Rent/Outgoings Kelmscott Library	22,935.75
006246	28/02/2023	Nightlife Music Pty Ltd	AFAC - Centre Music Licensing Fee	407.00
006247	28/02/2023	Selectro Services	AFAC - Pool Plant Electrical Works	627.00
006248	28/02/2023	Remondis Australia Pty Ltd	Exchange Compactor 30M Cardboard	1,249.00
006249	28/02/2023	Action Glass & Aluminium	Piara Waters Cracked Glass Front Door	1,212.75
006250	28/02/2023	QTM Pty Ltd	Traffic Management Services - Various Locations	36,198.03
006251	28/02/2023	Idom Maddington Pty Ltd	New Vehicle P497 ISUZU (Replacement Fleet Item)	47,676.96
006252	28/02/2023	WSP Australia Pty Limited	Consultancy Services	16,456.00
006253	28/02/2023	Agrimate	Fence Repairs - Various Locations	18,205.00
006254	28/02/2023	Southern Cross Protection Pty Ltd	AFAC - Nightly Security Patrols	20,189.14
006255	28/02/2023	Perth Hydraulic Centre	Refurbish - Kevrek Crane Cylinder	2,271.50
006256	28/02/2023	BrightMark Group Pty Ltd	Facility Cleaning Jan 23	111,426.34
006257	28/02/2023	Redz Zoo Pty Ltd	Mobile Display	274.00
006258	28/02/2023	Nationwide Australia Roofing Holdings Pty Ltd	Hire Knuckle Boom - Roof Inspection	1,076.00
006259	28/02/2023	Event Personnel Australia ATF EPA Trust	AUSDAY23 - Event Personnel Crew	5,078.70
006260	28/02/2023	Bridgestone Australia Ltd	Tyres - AK16301	1,104.05
006261	28/02/2023	Galaxy 42 Pty Ltd	Consultancy Services	6,462.50
006262	28/02/2023	La Vida Australia Pty Ltd	Refund Security Deposit	800.00
006263	28/02/2023	Tidy Up	Collection of Dumped Rubbish	1,326.00
006264	28/02/2023	A Class Auto Electrical and Air Conditioning	P995 Air Conditioning Repairs	1,969.00
006265	28/02/2023	Dell Financial Services Pty Ltd	Rental Equipment	3,281.19
006266	28/02/2023	Velrada Capital Pty Ltd	Consultancy Services	1,925.00
006267	28/02/2023	Illion Australia Pty Ltd	Risk Reports	298.10
006268	28/02/2023	TLC Safety Pty Ltd	Presentation - Workshop	825.00
006269	28/02/2023	Eventmatrix Pty Ltd	Australia Day 2023 - Traffic Management	7,687.22
006270	28/02/2023	ChoiceOne Pty Ltd	Hire of Temporary Staff	1,915.16
006271	28/02/2023	Celebration Homes	Refund Security Deposit	1,200.00
006272	28/02/2023	Marketforce Pty Ltd	Newspaper Advertising	548.46
006273	28/02/2023	Simply Perthfect	Social Media Marketing	1,476.00
006274	28/02/2023	Planit Test Management Solutions Pty Ltd	Staff Training	2,453.00
006275	28/02/2023	The Little Craft House	Equipment	337.75
006276	28/02/2023	Tsz Shan Mok	Animal Refund Registration	150.00
006277	28/02/2023	Tracy Hall	Compost Unit Rebate	50.00
006278	28/02/2023	Derek Williamson Wood	Rates Refund - Overpayment	1,713.35
006279	28/02/2023	Australia Post	Commission Rates Payments	8,393.63
A 05/02/2023	5/02/2023	Payroll	Net Pay	1,204,443.40
A 19/02/2023	19/02/2023	Payroll	Net Pay	1,183,142.56
Total				8,076,485.84

Credit Card Transactions Report 26/01/2023 to 24/02/2023								
Transaction #	Tran Type	Tran Reference	Invoice Date	Actual	GST	Transaction Description	PJ Code	Supporting Paperwork Provided
Credit card Chief Executive Officer				\$1,007.79				
4828	Invoice	Tesla	26/01/2023	9.99	0.91	Monthly connectivity subscription	100000-1100-63409	All Receipts/Paperwork Attached
4828	Invoice	Dept of Justice Perth	8/02/2023	166.3	15.12	Electronic lodgment of prosecution as per e- courts process	9001002.61001	credit card statement attached
4828	Invoice	Dept of Justice Perth	24/02/2023	166.3	15.12	Electronic lodgment of prosecution as per e- courts process	9001002.61001	credit card statement attached
4828	Invoice	Dept of Justice Perth	24/02/2023	166.3	15.12	Electronic lodgment of prosecution as per e- courts process	9001002.61001	credit card statement attached
4828	Invoice	Dept of Justice Perth	24/02/2023	166.3	15.12	Electronic lodgment of prosecution as per e- courts process	9001002.61001	credit card statement attached
4828	Invoice	Dept of Justice Perth	24/02/2023	166.3	15.12	Electronic lodgment of prosecution as per e- courts process	9001002.61001	credit card statement attached
4828	Invoice	Dept of Justice Perth	24/02/2023	166.3	15.12	Electronic lodgment of prosecution as per e- courts process	9001002.61001	credit card statement attached
Credit Card Accounts Payable Officer Financial Services-CBA Card				\$3,544.51				
4836	Invoice	Shein.com	26/01/2023	\$61.15	\$5.56	Various Supplies - Library Event	231103-1800-63193	All Receipts/Paperwork Attached
4836	Invoice	Dept. of Transport	31/01/2023	\$193.30	\$17.57	Vehicle Rego 1HTN967	5002611	All Receipts/Paperwork Attached
4836	Invoice	DMIRS	31/01/2023	\$246.00	\$22.36	Dangerous Goods Licence Renewal	252010-1800-64217	All Receipts/Paperwork Attached
4836	Invoice	Amazon	31/01/2023	\$48.00	\$4.36	Corporate Library Purchases	320000-1800-64111	All Receipts/Paperwork Attached
4836	Invoice	Amazon	1/02/2023	\$37.57	\$3.42	Corporate Library Purchases	320000-1800-64111	All Receipts/Paperwork Attached
4836	Invoice	Sendgrid	6/02/2023	\$129.76		Monthly Sendgrid Fee	252000-1800-63195	All Receipts/Paperwork Attached
4836	Fees	International Transaction Fees	6/02/2023	\$3.24		International Transaction Fees	252000-1800-63195	All Receipts/Paperwork Attached
4836	Invoice	Reconciliation Australia	7/02/2023	\$1,650.00	\$150.00	Registration Fee - Rec Action Plan	212010-1500-61001	All Receipts/Paperwork Attached
4836	Invoice	DBCA Wildlife Licensing	10/02/2023	\$150.00		Flora Taking Licence	2021401	All Receipts/Paperwork Attached
4836	Invoice	Amazon	16/02/2023	\$27.99	\$2.54	Corporate Library Purchases	320000-1800-64111	All Receipts/Paperwork Attached
4836	Invoice	Mailchimp	16/02/2023	\$539.07		Email Marketing Service	331003-1100-60164	All Receipts/Paperwork Attached
4836	Fees	International Transaction Fees	16/02/2023	\$13.48		International Transaction Fees	331003-1100-60165	All Receipts/Paperwork Attached
4836	Invoice	SP Riot Creation	20/02/2023	\$444.95	\$40.45	Art Supplies-Comm Dev Project	210000-1500-64119	All Receipts/Paperwork Attached
Credit Card Financial Accountant Financial Services- CBA Card				\$3,833.42				
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	26/01/2023	\$3.30	\$0.30	Communication & Marketing	120013.1100.63195	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	27/01/2023	\$0.04	\$0.00	Communication & Marketing	120013.1100.63195	All Receipts/Paperwork Attached
4851	Invoice	APPLE.COM/BILL SYDNEY AUS	28/01/2023	\$13.99	\$1.27	Library	231103-1800-63193	All Receipts/Paperwork Attached
4851	Invoice	STK*Shutterstock 8666633954 NY	29/01/2023	\$29.00		Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	FACEBK.XTFS0M7P7W2 fb.me/ads IRL	31/01/2023	\$778.63		Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	1/02/2023	\$11.39	\$1.04	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	2/02/2023	\$16.18	\$1.47	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	3/02/2023	\$22.99	\$2.09	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	4/02/2023	\$23.20	\$2.11	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	5/02/2023	\$22.13	\$2.01	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	6/02/2023	\$19.99	\$1.82	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	FONTBASE DOVER DE 3.00US DOLLAR	6/02/2023	\$4.33	\$0.00	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	INTNL TRANSACTION FEE USA	6/02/2023	\$0.11	\$0.00	International Charged	310000-1100-63004	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	7/02/2023	\$19.69	\$1.79	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	8/02/2023	\$18.26	\$1.66	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	10/02/2023	\$16.75	\$1.52	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	9/02/2023	\$19.44	\$1.77	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	FACEBK.HKUQLX7W2 fb.me/ads IRL	11/02/2023	\$1,250.00	\$0.00	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	11/02/2023	\$16.64	\$1.51	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	12/02/2023	\$16.33	\$1.48	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	13/02/2023	\$14.43	\$1.31	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	14/02/2023	\$11.96	\$1.09	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	15/02/2023	\$11.44	\$1.04	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	16/02/2023	\$8.03	\$0.73	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	17/02/2023	\$3.62	\$0.33	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	18/02/2023	\$1.04	\$0.09	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	FACEBK.58BED0B8W2 fb.me/ads IRL	19/02/2023	\$1,250.00	\$0.00	Communication & Marketing	Split code	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	19/02/2023	\$1.33	\$0.12	Communication & Marketing	210015.1500.61001	All Receipts/Paperwork Attached
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	20/02/2023	\$0.18	\$0.02	Communication & Marketing	210015.1500.61001	All Receipts/Paperwork Attached
4851	Invoice	STK*Shutterstock 8666633954 NY	29/01/2023	\$229.00	\$0.00	Communication & Marketing	210328.1034.02	All Receipts/Paperwork Attached
Credit Card Coordinator Community Emergency Services- CBA				\$	-			
4802	Card Fees	No Transaction				No Transaction		
Grand Total				\$8,385.72				



Rates Written Off
1/02/2023 to 28/02/2023

28-Feb-23
2:32:23 pm

<u>Assess#</u>	<u>Property Address</u>	<u>Amount</u>
7446	36A Angelo St, Armadale	-\$0.67
7810	50 Angorra Rd, Mount Nasura	-\$4.03
13661	28 Canns Rd, Mount Nasura	-\$2.66
13869	11 Carawatha Av, Mount Nasura	-\$2.91
20266	20 Derry Av, Mount Nasura	-\$0.20
20739	64 Derry Av, Mount Nasura	-\$3.17
22634	63 Dumsday Dr, Forrestdale	-\$0.92
32776	39 Harrison Rd, Mount Richon	-\$0.69
33160	27 Haslemere Dr, Mount Nasura	-\$0.09
41046	23 Lofties St, Forrestdale	-\$3.61
43004	11 Numulgi St, Armadale	-\$2.66
57815	22 Tredale Av, Mount Richon	-\$0.12
63288	7 Windarra Way, Armadale	-\$1.71
72198	20 Buckingham Rd, Kelmscott	-\$3.71
75095	10 Clenham Way, Kelmscott	-\$1.78
84987	18 Hollybush Way, Kelmscott	-\$1.14
89040	62 Martin St, Kelmscott	-\$3.93
124341	109 Holden Rd, Roleystone	-\$3.43
132001	27 Northward Rd, Roleystone	-\$0.07
137439	115 Grovelands Dr, Camillo	-\$1.87
137556	29 Heron Ct, Camillo	-\$0.10
149264	15 Dixie Rd, Kelmscott	-\$0.47
178178	4 Tummell Ct, Seville Grove	-\$2.84
187353	13 Kara Ct, Seville Grove	-\$1.47
191394	1 Lorrieket Gr, Brookdale	-\$4.21
201022	53 Eighth Rd, Armadale	-\$0.29
217120	98 Gillam Dr, Seville Grove	-\$0.58
217184	238 Seville Dr, Seville Grove	-\$0.19
224676	33 Third Av, Kelmscott	-\$0.26
231104	7 Bohemia Gr, Seville Grove	-\$0.41
231609	16A Williams Rd, Kelmscott	-\$3.41
232827	0 Hobbs Dr, Armadale	-\$0.04
236168	282 Churchman Brook Rd, Bedfordale	-\$3.61
241179	27A Lensham Pl, Armadale	-\$1.38
252051	10 Caduceus Way, Hilbert	-\$0.40
284218	7 Dale Rd, Armadale	-\$1.58
288941	8/191 Railway Av, Kelmscott	-\$2.49
289137	27/191 Railway Av, Kelmscott	-\$1.80
293623	27 Falkner Rd, Harrisdale	-\$4.16
300468	3 Podger Way, Brookdale	-\$1.98
302872	14 Goldfinch Bend, Harrisdale	-\$2.87
306258	2 Rubida Rise, Roleystone	-\$0.05
307408	38 Guerin Av, Piara Waters	-\$3.59
313178	30 Benbecula Cir, Bedfordale	-\$4.20
315384	29/121 Eighth Rd, Armadale	-\$0.26
322272	9/9 Gladstone Rd, Armadale	-\$0.05
325804	5 Sheaf Way, Harrisdale	-\$0.12
328387	1 Napoli Av, Piara Waters	-\$4.01
329127	1 Lanciano Way, Piara Waters	-\$1.99
336439	30C Foster Rd, Kelmscott	-\$0.10
342127	8 Toulon Mews, Piara Waters	-\$4.04
354768	90 Lowanna Way, Armadale	-\$1.88
356578	2/102 Westfield Rd, Kelmscott	-\$3.54
360785	24 Bambili Way, Harrisdale	-\$0.18
361313	6 Beltana St, Harrisdale	-\$2.88
363371	58 Mayor St, Harrisdale	-\$1.82
366593	1 Fallon Pl, Seville Grove	-\$2.87
370192	9 Jordan St, Haynes	-\$3.82
372736	90 Gracefield Bvd, Harrisdale	-\$2.68
376964	20 Garinga Rd, Harrisdale	-\$4.97



Rates Written Off
1/02/2023 to 28/02/2023

28-Feb-23
2:32:39 pm

<u>Assess#</u>	<u>Property Address</u>	<u>Amount</u>
380400	7 Grapestone Rd, Piara Waters	-\$4.39
384787	5 Yarloop St, Piara Waters	-\$2.52
386222	52 Dalby St, Hilbert	-\$0.62
386317	25A Banyard Av, Kelmscott	-\$0.94
395934	3 Whiting Elb, Armadale	-\$0.92
402111	12 Lucknow St, Piara Waters	-\$2.49
407814	1C Exchange Av, Harrisdale	-\$2.08
410029	43 Narran St, Hilbert	-\$1.82
416283	12 Calella Loop, Piara Waters	-\$0.49
423315	42 Ridgedale St, Haynes	-\$2.34
426771	15 Sturrock Cl, Hilbert	-\$1.74
429317	1A Lancelot Cl, Camillo	-\$1.24
435861	24 Langer Cr, Champion Lakes	-\$2.23
436336	19 Korrinup St, Haynes	-\$3.98
444604	16 Summer Rd, Piara Waters	-\$1.92
449361	2 Panache Rd, Hilbert	-\$3.29
457134	7 Grafton Way, Hilbert	-\$4.77
457184	17 Grafton Way, Hilbert	-\$2.88
457265	18 Pembroke App, Hilbert	-\$0.58
457314	26 Grafton Way, Hilbert	-\$4.16
458235	90 Allen Rd, Forrestdale	-\$1.16
458384	17 Hypatia Bvd, Forrestdale	-\$3.24
458992	56 Steffan Loop, Harrisdale	-\$4.37
462280	12 Eneabba Pl, Armadale	-\$2.78
Total Written Off		-\$173.91

Primary Delegation CORPS 1.0 and Secondary Delegation CORPS 1.1 specifically refer - the above small debts have, following investigation, been written-off.

M Hnatjko

Executive Manager Corporate Services Date: 3/3/23

Primary Delegation CORPS no. 1.0 and Secondary Delegation CORPS no. 1.1

CITY OF ARMADALE

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)
For the period ending 28 February 2023

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

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**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

PROFIT ON ASSET DISPOSAL

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

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

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

BY NATURE OR TYPE

	Ref Note	Amended Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	2(d)	10,443,531	10,443,531	16,029,223	5,585,692	53.48%	▲
Revenue from operating activities							
Rates		77,595,900	77,595,900	77,595,900	0	0.00%	
Rates (excluding general rate)		565,230	565,230	550,274	(14,956)	(2.65%)	
Operating grants, subsidies and contributions		9,813,676	6,292,929	6,259,219	(33,710)	(0.54%)	
Fees and charges		32,979,688	27,183,096	27,263,086	79,990	0.29%	
Interest earnings		1,337,400	891,624	2,366,145	1,474,521	165.37%	▲
Other revenue		878,995	201,167	197,841	(3,266)	(1.65%)	
Profit on disposal of assets		42,200	28,136	49,610	21,474	76.32%	
		123,213,089	112,758,082	114,282,075	1,523,993	1.35%	
Expenditure from operating activities							
Employee costs		(45,568,600)	(33,531,683)	(33,480,913)	50,770	0.15%	
Materials and contracts		(54,415,558)	(20,691,329)	(20,192,619)	498,710	2.41%	▼
Utility charges		(3,742,100)	(1,064,664)	(1,107,376)	(42,712)	(4.01%)	
Depreciation on non-current assets		(26,425,100)	(17,716,728)	(17,795,152)	(78,424)	(0.44%)	
Interest expenses		(1,096,821)	(731,232)	(722,834)	8,398	1.15%	
Insurance expenses		(774,100)	(774,100)	(1,280,908)	(506,808)	(65.47%)	▲
Other expenditure		(1,549,000)	(1,382,672)	(1,390,973)	(8,301)	(0.60%)	
Loss on disposal of assets		(1,809,500)	(1,206,352)	(754,321)	452,031	37.47%	▼
		(135,380,779)	(77,098,760)	(76,725,096)	373,664	(0.48%)	
Non-cash amounts excluded from operating activities	2(a)	28,192,400	18,894,944	18,499,689	(395,255)	(2.09%)	▼
Amount attributable to operating activities		16,024,710	54,554,266	56,056,668	1,502,402	2.75%	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions		17,772,750	824,062	792,018	(32,044)	(3.89%)	
Proceeds from disposal of assets		1,537,100	237,100	203,052	(34,048)	(14.36%)	
Developer Contribution Plans - Cash		658,900	70,016	0	(70,016)	(100.00%)	
Payments for property, plant and equipment and infrastructure	6	(51,356,663)	(11,439,150)	(11,405,723)	33,427	0.29%	
		(31,387,913)	(10,307,972)	(10,410,653)	(102,681)	1.00%	
Non-cash amounts excluded from investing activities	2(b)	1,466,174	1,466,174	2,195,844	729,670	49.77%	▲
Amount attributable to investing activities		(29,921,739)	(8,841,798)	(8,214,809)	626,989	(7.09%)	
Financing Activities							
Proceeds from new debentures	7	5,344,800	0	0	0	0.00%	
Transfer from reserves	9	23,619,180	169,180	126,355	(42,825)	(25.31%)	
Payments for principal portion of lease liabilities	8	(1,522,600)	(1,122,600)	(1,175,053)	(52,453)	(4.67%)	
Repayment of debentures	7	(3,932,323)	(1,966,158)	(1,950,308)	15,850	0.81%	
Transfer to reserves	9	(20,080,559)	(4,680,559)	(4,595,872)	84,687	1.81%	
Amount attributable to financing activities		3,428,498	(7,600,137)	(7,594,878)	5,259	(0.07%)	
Closing funding surplus / (deficit)	2(d)	(25,000)	48,555,862	56,276,204	7,720,342	(15.90%)	

KEY INFORMATION

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

The material variance adopted by Council for the 2022-23 year is \$100,000.

Refer to Note 1 for an explanation of the reasons for the variance.

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

This Financial Report albeit for the period ending 28 February 2023, should not be read as being the City's final 28 February 2023 financial position as the closing balances for the 30 June 2022 as the audit was signed off by the OAG on 16 March 2023. The amended opening balances will be included in the March financial statements.

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

BASIS OF PREPARATION

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the City 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 11 to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES

CRITICAL ACCOUNTING ESTIMATES

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

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

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 02 March 2023

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

NOTE 1
EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2022-23 year is \$100,000.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Opening funding surplus / (deficit)	5,585,692	53.48%	▲	This variance represents the difference between forecast and final year end position.		
Revenue from operating activities						
Rates	0	0.00%				
Rates (excluding general rate)	(14,956)	(2.65%)				
Operating grants, subsidies and contributions	(33,710)	(0.54%)				
Fees and charges	79,990	0.29%				
Interest earnings	1,474,521	165.37%	▲	Interest rates have increased substantially and earnings will be amended in the mid year budget review.		
Other revenue	(3,326)	(1.65%)				
Profit on disposal of assets	21,474	76.32%		Disposal transactions are still to be processed.		
Expenditure from operating activities						
Employee costs	50,770	0.15%				
Materials and contracts	498,710	2.41%	▼	Insurance budget amounting to \$410,800 will be transferred to Insurance as part of mid year budget review.		
Utility charges	(42,712)	(4.01%)				
Depreciation on non-current assets	(78,424)	(0.44%)				
Interest expenses	8,398	1.15%				
Insurance expenses	(506,808)	(65.47%)	▲	Insurance budget amounting to \$410,800 will be transferred from Materials and Contracts as part of mid year budget review.		
Other expenditure	(8,301)	(0.60%)				
Loss on disposal of assets	452,031	37.47%	▼	Note - 1		
Non-cash amounts excluded from operating activities	(395,255)	(2.09%)	▼		Note - 1	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(32,044)	(3.89%)				
Proceeds from disposal of assets	(34,048)	(14.36%)				
Payments for property, plant and equipment and infrastructure	33,427	0.29%				
Financing activities						
Transfer from reserves	(42,825)	(25.31%)				
Payments for principal portion of lease liabilities	(52,453)	(4.67%)				
Transfer to reserves	84,687	1.81%				
Closing funding surplus / (deficit)	7,720,342	(15.90%)				

Note 1

The fixed asset data have not been migrated to OneCouncil yet. Hence, the budgeted loss on disposal of assets cannot be matched with actual loss. The variance will be adjusted once the data migration of fixed assets is completed. There is no confirmed date of completion available yet, however, it will be occurring before June 30.

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

NOTE 2
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals		(42,200)	(28,136)	(49,610)
Movement in pensioner deferred rates (non-current)		0	0	(174)
Add: Loss on asset disposals		1,809,500	1,206,352	754,321
Add: Depreciation on assets		26,425,100	17,716,728	17,795,152
Total non-cash items excluded from operating activities		28,192,400	18,894,944	18,499,689

(b) Non-cash items excluded from investing activities

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

Adjustments to investing activities				
Movement in current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity associated with restricted cash		1,466,174	1,466,174	2,195,844
Total non-cash amounts excluded from investing activities		1,466,174	1,466,174	2,195,844

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

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

		Amended Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 28 February 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(104,073,444)	(111,440,880)	(115,910,397)
Less: Land held for resale		(460,000)	(460,000)	(460,000)
Add: Borrowings	7	3,458,491	3,931,944	4,173,457
Add: Provisions employee related provisions	10	8,161,713	8,478,482	8,289,356
Add: Lease liabilities	8	1,667,740	2,148,645	973,592
Add: Movement in Expected Credit Loss on Sundry Receivables		0	219,251	0
Add: Contract liability held in reserves		7,048,703	4,633,100	4,469,648
Total adjustments to net current assets		(84,196,797)	(92,489,458)	(98,464,344)

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

Current assets				
Cash and cash equivalents	3	3,200,000	6,086,910	7,138,019
Financial assets at amortised cost	3	110,618,325	129,219,315	151,779,730
Rates receivables	4	5,623,970	5,791,880	13,033,893
Receivables	4	7,646,569	4,325,554	3,985,294
Other current assets	5	609,694	1,818,103	4,136,959
Less: Current liabilities				
Payables		(23,165,114)	(19,530,910)	(7,390,057)
Borrowings	7	(3,458,491)	(3,931,944)	(4,173,457)
Contract liabilities	10	(7,048,703)	(4,633,100)	(4,506,886)
Lease liabilities	8	(1,667,740)	(2,148,645)	(973,592)
Provisions	10	(8,161,713)	(8,478,482)	(8,289,355)
Less: Total adjustments to net current assets	2(c)	(84,196,797)	(92,489,458)	(98,464,344)
Closing funding surplus / (deficit)		0	16,029,223	56,276,204

CURRENT AND NON-CURRENT CLASSIFICATION

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023OPERATING ACTIVITIES
NOTE 3
CASH AND FINANCIAL ASSETS

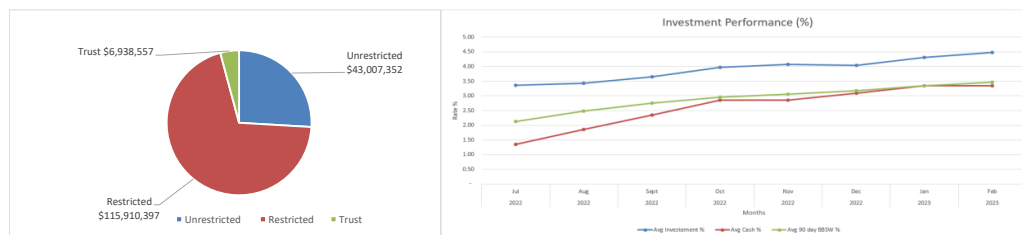
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Term Deposits - Municipal Funds	Financial assets at amortised cost	4,000,000	0	4,000,000	0	IMB	3.45%	3/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	NAB	3.50%	3/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	SUNCORP	3.55%	8/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	CBA	3.59%	8/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	NAB	3.55%	8/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	IMB	3.45%	9/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,530,208	0	2,530,208	0	WESTPAC	3.69%	13/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	NAB	3.60%	14/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	ME BANK	4.10%	26/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	CBA	3.78%	11/04/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	SUNCORP	4.17%	26/04/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	1,000,000	0	1,000,000	0	BENDIGO BANK	4.10%	13/06/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	CBA	4.62%	14/08/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	SUNCORP	4.27%	21/08/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	SUNCORP	4.27%	21/08/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,500,000	0	2,500,000	0	WESTPAC	4.49%	23/08/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,530,208	2,530,208	0	WESTPAC	3.69%	13/03/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,329,000	2,329,000	0	SUNCORP	3.59%	13/03/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	IMB	3.50%	16/03/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	ME BANK	3.95%	20/03/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	BENDIGO BANK	3.55%	22/03/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	ME BANK	4.10%	3/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	CBA	4.03%	3/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	BENDIGO BANK	3.90%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	BENDIGO BANK	3.90%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,617,224	2,617,224	0	ME BANK	3.95%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	ME BANK	3.95%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	SUNCORP	4.07%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	CBA	3.84%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	CBA	3.84%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	NAB	3.94%	24/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	SUNCORP	4.21%	24/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	BENDIGO BANK	4.00%	24/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	NAB	3.94%	24/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	SUNCORP	4.17%	2/05/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	4,000,000	4,000,000	0	ME BANK	4.10%	15/05/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	6,000,000	6,000,000	0	NAB	4.05%	15/05/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	BENDIGO BANK	4.00%	22/05/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	NAB	4.15%	29/05/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	ME BANK	4.15%	29/05/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	NAB	4.10%	29/05/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	NAB	4.10%	29/05/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	4,000,000	4,000,000	0	CBA	3.94%	30/05/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	1,447,200	1,447,200	0	CBA	4.06%	7/06/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,114,891	2,114,891	0	WESTPAC	3.88%	13/06/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	CBA	4.16%	14/06/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	SUNCORP	4.41%	17/07/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	CBA	4.34%	17/07/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	1,690,000	1,690,000	0	SUNCORP	4.27%	24/07/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	BENDIGO BANK	4.15%	27/07/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,021,000	2,021,000	0	SUNCORP	4.40%	31/07/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	NAB	4.45%	14/08/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	CBA	4.62%	14/08/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	NAB	4.55%	28/08/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	1,000,000	1,000,000	0	BENDIGO BANK	3.50%	7/03/2023
Term Deposits - Trust	Financial assets at amortised cost	0	0	0	1,200,000	SUNCORP	4.07%	17/04/2023
Term Deposits - Trust	Financial assets at amortised cost	0	0	0	2,400,000	NAB	4.05%	15/05/2023
Term Deposits - Trust	Financial assets at amortised cost	0	0	0	3,000,000	NAB	4.15%	29/05/2023
Funds - Muni Account	Cash and cash equivalents	1,977,144	5,160,875	7,138,019	338,557	CBA		
Total		43,007,352	115,910,397	158,917,749	6,938,557			
Comprising								
Cash and cash equivalents		1,977,144	5,160,875	7,138,019	338,557			
Financial assets at amortised cost		41,030,208	110,749,522	151,779,730	6,600,000			
		43,007,352	115,910,397	158,917,749	6,938,557			

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:

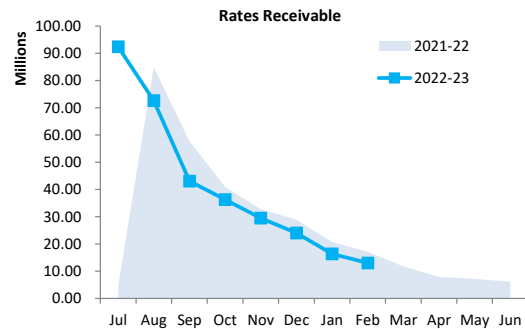
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.



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

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates receivable	30 June 2022	28 Feb 2023
	\$	\$
Opening arrears previous years	5,623,970	5,752,178
Levied this year	69,574,771	78,146,174
Less - collections to date	(69,406,861)	(70,864,459)
Gross rates collectable	5,791,880	13,033,893
Allowance for impairment of rates receivable	(39,702)	0
Net rates collectable	5,752,178	13,033,893
% Collected	92.3%	84.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	1,327,751	427,697	178,505	1,867,223	3,801,176
Percentage	0.0%	34.9%	11.3%	4.7%	49.1%	
Balance per trial balance						
Sundry receivable						3,801,176
GST receivable						266,791
Allowance for impairment of receivables from contracts with customers						(82,673)
Total receivables general outstanding						3,985,294

Amounts shown above include GST (where applicable)

KEY INFORMATION

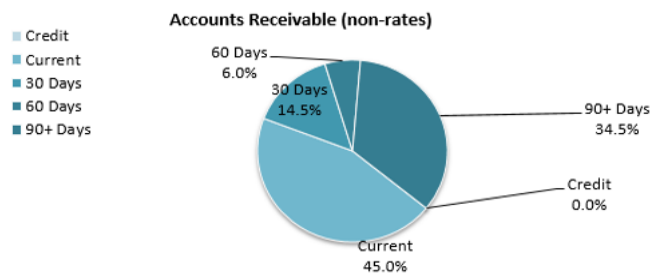
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



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

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

	Brought Forward 1 July \$	2022/23 Revised Budget \$	This Time Last Year 31-Jan-22 \$	28 February 2023 YTD Actual \$
General Receivables				
Debtors - General	1,667,033	920,500	2,195,443	2,946,532
Debtors - Rangers (Legacy)	172,934	180,250	186,124	198,551
Debtors - Recreation	28,998	34,250	223,758	90,695
Debtors - Libraries	-	-	-	-
Debtors - Fire	22,037	23,000	35,557	31,989
Debtors - Animals	199,707	200,500	191,310	192,799
Debtors - Parking	78,130	77,800	82,250	106,904
Debtors - Litter	116,275	116,250	116,445	106,355
Debtors - Off Road Vehicles	216	216	216	216
Debtors - Health	5,061	5,100	4,941	9,902
Debtors - Thoroughfares	7,192	7,150	6,372	7,335
Debtors - Unauthorised Signs	3,933	4,000	4,433	4,003
Debtors - Cats	8,162	7,500	7,472	5,502
Debtors - Planning & Building	77,053	78,600	98,703	100,392
	2,386,730	1,655,116	3,153,023	3,801,175

General Receivables - Aging

	Current	30 Days	60 Days	90 Days	120 + Days	Total
Sundry Receivable General	1,341,761	448,769	182,528	29,835	943,639	2,946,532
Libraries	-	-	-	-	-	-
Rangers	(340)	(430)	10,650	17,980	170,691	198,551
Recreation	(3,012)	-	(760)	1,052	93,415	90,695
Infringements	(10,658)	(20,642)	(13,913)	13,759	496,459	465,005
Planning & Building	-	-	-	1,689	98,703	100,392
Total Receivables General	1,327,751	427,697	178,505	64,315	1,802,907	3,801,175

General Receivables - Aging (continued)

Sundry Debtors Outstanding Over 120 Days Exceeding \$1,000

Debtor #	Under Investigation by	\$
Various	Fines Enforcement Registry	496,459
4826	Finance	158,882
Various	Fines Enforcement Registry	170,691
Debtor	Planning & Building	98,703
89	Finance	25,853
4789	Recreation Services	8,794
228	Finance	11,903
159	Finance	26,035
3208	Finance	6,248
3208	Recreation Services	9,174
4958	Recreation Services	13,595
3336	Rates Services	6,215
5012	Finance	5,500
4633	Recreation Services	5,069
209	Finance	7,401
4144	Recreation Services	7,061
607	Finance	49,358
4764	DCP	598,266
3814	Finance	7,514
5116	Finance	5,675
	Debtors 120+ Days < \$5,000	84,511
Total Debtors 120+ Days > \$1,000		1,802,907

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

OPERATING ACTIVITIES
NOTE 5
OTHER CURRENT ASSETS

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 28 February 2023
Other current assets	\$	\$	\$	\$
Inventory				
Inventory	176,542	0	(317,218)	(140,676)
Land held for resale - cost	460,000	0	0	460,000
Other Assets				
Prepayments	370,966	116,365	0	487,331
Accrued income	810,595	2,519,709	0	3,330,304
Total other current assets	1,818,103	2,636,074	(317,218)	4,136,959
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

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

INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	2,014,124	2,014,124	2,004,329	(9,795)
Buildings	14,017,597	2,845,065	2,809,215	(35,850)
Furniture and equipment	891,420	54,280	23,506	(30,774)
Plant and equipment	7,164,223	3,076,149	3,068,335	(7,814)
Infrastructure - roads	11,923,859	949,239	1,008,960	59,720
Infrastructure - Drainage	2,080,974	57,316	33,585	(23,731)
Infrastructure - Pathways	5,546,800	837,867	796,376	(41,491)
Infrastructure - Parks and Reserves	7,717,666	1,605,111	1,661,418	56,307
Payments for Capital Acquisitions	51,356,663	11,439,150	11,405,723	(33,427)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	16,649,060	824,062	826,246	2,184
Borrowings	2,939,000	0	681,852	681,852
Other (disposals)	1,575,595	237,100	0	(237,100)
Cash backed reserves				
Reserves Cash Backed - DCP	1,166,429	777,619	96,606	(681,014)
Reserves Cash Backed	17,262,524	11,508,349	3,829,979	(7,678,370)
POS/Trust	976,361	650,907	543,670	(107,237)
Contribution - Municipal	17,199,898	2,955,781	5,427,371	2,471,589
Capital funding total	51,356,663	11,439,150	11,405,723	(33,427)

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 City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

FINANCING ACTIVITIES

NOTE 7

BORROWINGS

Repayments - borrowings

			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Information on borrowings										
Particulars	Loan No.	1 July 2022	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
292 Loan Borrowings 2008	292	56,595	0	0	(27,791)	(56,600)	28,804	-5	(2,579)	(2,064)
296 Loan Borrowings 2009	296	106,428	0	0	(25,294)	(51,400)	81,134	55,028	(4,653)	(4,200)
316 Orchard House 2014	316	2,477,682	0	0	(77,640)	(157,100)	2,400,042	2,320,582	(78,650)	(77,736)
318 Orchard House 2015	318	7,770,181	0	0	(249,953)	(504,300)	7,520,228	7,265,881	(182,127)	(179,936)
323 Core System Review	323	2,515,031	0	0	(169,371)	(340,300)	2,345,660	2,174,731	(29,918)	(29,136)
342 Core System Review	342	1,133,252	0	0	(67,691)	(135,800)	1,065,561	997,452	(15,608)	(42,880)
345A Core System Review	345A	1,350,000	0	0	(55,056)	(111,264)	1,294,944	1,238,736	(28,237)	0
345B Core System Review	345B	0	0	2,405,800	0	0	0	2,405,800	0	0
Recreation and culture										
291 Aquatic Works 2008	291	229,082	0	0	(15,572)	(31,700)	213,510	197,382	(10,999)	(10,736)
299 Aquatic Centre Upgrade 2010	299	270,096	0	0	(41,657)	(84,700)	228,439	185,396	(10,942)	(10,336)
302 Aquatic Centre Upgrade 2011	302	850,159	0	0	(36,276)	(73,800)	813,883	776,359	(33,956)	(33,464)
304 Frye Park Redevelopment 2011	304	634,350	0	0	(27,068)	(55,000)	607,282	579,350	(25,328)	(24,936)
305 Piara Waters (North) Sports 2011	305	412,806	0	0	(46,513)	(94,500)	366,293	318,306	(15,991)	(15,336)
311 Aquatic Centre Upgrade 2012	311	974,379	0	0	(39,153)	(79,200)	935,226	895,179	(28,959)	(28,536)
314 Oval Lighting Renewal	314	303,186	0	0	(48,383)	(97,600)	254,803	205,586	(6,876)	(6,464)
315 Armadale Golf Course	315	189,355	0	0	(17,716)	(35,700)	171,639	153,655	(3,666)	(3,536)
322 Kelmscott Library - Stage 1	322	305,639	0	0	(36,442)	(73,400)	269,197	232,239	(5,394)	(5,136)
324A Indoor Aquatic Centre	324	9,597,273	0	0	(240,853)	(483,972)	9,356,420	9,113,301	(119,105)	(118,856)
326 Armadale Hall Upgrade 2018	326	2,785,793	0	0	(187,605)	(376,900)	2,598,188	2,408,893	(33,155)	(32,336)
327 Lighting Renewal 2018	327	59,715	0	0	(29,660)	(59,715)	30,055	0	(994)	(800)
330 Greendale Centre	330	92,711	0	0	(46,049)	(92,711)	46,662	0	(1,550)	(1,264)
331 Infrastructure - Parks 2018	331	63,211	0	0	(31,397)	(63,211)	31,814	0	(1,058)	(864)
332 Champion Centre Upgrade	332	211,589	0	0	(34,932)	(70,000)	176,657	141,589	(1,053)	(1,000)
334 Armadale Library Creative Space	334	110,346	0	0	(27,288)	(54,800)	83,058	55,546	(1,033)	(936)
336 Lighting Renewal - 2	336	20,441	0	0	(5,053)	(10,100)	15,388	10,341	(198)	(200)
337 AFAC Carpark	337	458,210	0	0	(10,701)	(21,500)	447,509	436,710	(5,899)	(5,864)
343 Bedfordale Fire Service	343	679,766	0	0	(35,498)	(71,300)	644,268	608,466	(6,513)	(6,400)
344 Challenge Park	344	1,230,000	0	0	(50,162)	(101,374)	1,179,838	1,128,626	(31,744)	(31,056)
346 Roleystone Theatre	346	0	0	2,939,000	0	0	0	2,939,000	0	0
347 Creyk Park 2021	347	1,381,600	0	0	(56,345)	(113,869)	1,325,255	1,267,731	(35,665)	(34,888)
Transport										
317 Abbey Road Project 2014	317	699,362	0	0	-169,644	(342,700)	529,718	356,662	(18,225)	(16,536)
321 Armadale Arena Roofing 2015	321	272,863	0	0	-43,545	(87,800)	229,318	185,063	(6,184)	(5,800)
Total		37,241,101	0	5,344,800	-1,950,308	(3,932,316)	35,290,793	38,653,585	(746,260)	(731,232)
Current borrowings		3,932,316					4,173,457			
Non-current borrowings		33,308,785					31,117,336			
		37,241,101					35,290,793			

All debenture repayments were financed by general purpose revenue.

Unspent borrowings

Particulars	Date Borrowed	Unspent Balance 30-06-2022	Borrowed During Year	Expended During Year	Unspent Balance 28 February 2023
		\$	\$	\$	\$
323 Core System Review	25/06/2019	353,623	0	0	353,623
		353,623	0	0	353,623

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

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

FINANCING ACTIVITIES

NOTE 8

LEASE LIABILITIES

Movement in carrying amounts

Information on leases		New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.	1 July 2022	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
Total		2,047,940	0	1,179,900	(703,964)	(763,137)	1,343,976	2,464,703	54,725	57,600
Recreation and culture										
Total		323,947	43,758	492,500	(96,269)	(226,763)	271,436	589,684	4,925	11,600
Transport										
Total		4,758	0	0	(2,358)	(3,600)	2,400	1,158	165	500
Other property and services										
Total		1,911,442	0	187,400	(372,461)	(529,100)	1,538,981	1,569,742	24,961	40,000
Total		4,288,087	43,758	1,859,800	(1,175,053)	(1,522,600)	3,156,792	4,625,287	84,775	109,700
Current lease liabilities		2,148,645					973,592			
Non-current lease liabilities		<u>2,139,442</u>					<u>2,183,200</u>			
		4,288,087					3,156,792			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the City assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

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

OPERATING ACTIVITIES

NOTE 9

RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation									
Reserves Cash Backed - Anstey Keane - DCP	6,770,559	24,600	0	2,991,600	598,266	(3,196,000)	(77,077)	6,590,759	7,291,748
Reserves Cash Backed - North Forrestdale DCP 3	20,608,673	81,900	0	4,189,500	1,723,933	(2,625,426)	(49,278)	22,254,647	22,283,328
Reserves Cash Backed - North Forrestdale SAR Asset Renewal	3,226,631	17,400	0	0	0	(250,000)	0	2,994,031	3,226,631
Reserves Cash Backed - SAR - A	0	0	0	122,100	0	(122,100)	0	0	0
Reserves Cash Backed - SAR - B	9,968	0	0	50,000	0	(50,000)	0	9,968	9,968
Reserves Cash Backed - SAR - C	2,818	0	0	20,400	0	(20,400)	0	2,818	2,818
Reserves Cash Backed - SAR - D	5,290	0	0	23,300	0	(23,300)	0	5,290	5,290
Reserves Cash Backed - SAR - F	0	0	0	305,730	0	(305,730)	0	0	0
Reserves Cash Backed - SAR - G	0	0	0	13,700	0	(13,700)	0	0	0
Restricted by Council									
Reserves Cash Backed - Asset Renewal	9,465,630	43,700	0	2,350,000	0	(2,027,300)	0	9,832,030	9,465,630
Reserves Cash Backed - Champion Lakes SAR Asset Renewal	168,080	800	0	0	0	0	0	168,880	168,080
Reserves Cash Backed - City Centre Activation	73,141	900	0	0	0	0	0	74,041	73,141
Reserves Cash Backed - Civic Precinct	2,808,520	14,100	0	0	0	0	0	2,822,620	2,808,520
Reserves Cash Backed - Community Art	47,840	200	0	0	0	0	0	48,040	47,840
Reserves Cash Backed - Computer Systems Technologies	924,524	1,900	0	0	0	(418,600)	0	507,824	924,524
Reserves Cash Backed - Crossover Contributions	61,990	300	0	0	0	0	0	62,290	61,990
Reserves Cash Backed - Covid-19 Response and Recovery	1,721,021	8,300	0	0	0	0	0	1,729,321	1,721,021
Reserves Cash Backed - Emergency Management	229,622	1,200	0	0	0	0	0	230,822	229,622
Reserves Cash Backed - Employee Provisions	9,006,459	42,900	0	0	0	0	0	9,049,359	9,006,459
Reserves Cash Backed - Events Reserve Fund	44,529	600	0	0	0	0	0	45,129	44,529
Reserves Cash Backed - Freehold Sales Capital Works	186,691	200	0	0	0	0	0	186,891	186,691
Reserves Cash Backed - Future Community Facilities	1,883,870	5,000	0	0	0	(1,189,300)	0	699,570	1,883,870
Reserves Cash Backed - Future Project Funding	15,077,671	72,000	0	4,538,329	2,273,673	(3,081,528)	0	16,606,472	17,351,344
Reserves Cash Backed - Future Recreation Facilities	905,284	4,900	0	0	0	0	0	910,184	905,284
Reserves Cash Backed - History of the District	37,670	200	0	0	0	0	0	37,870	37,670
Reserves Cash Backed - Infrastructure Project Contribution	1,561,220	13,200	0	0	0	(770,046)	0	804,374	1,561,220
Reserves Cash Backed - Land Acquisition	477,146	2,400	0	0	0	0	0	479,546	477,146
Reserves Cash Backed - Mobile Bin Program	2,029,798	10,200	0	0	0	0	0	2,039,998	2,029,798
Reserves Cash Backed - Perth Hills Tourism Alliance	46,478	200	0	0	0	0	0	46,678	46,478
Reserves Cash Backed - Plant and Machinery	4,888,908	28,600	0	2,000,000	0	(3,746,600)	0	3,170,908	4,888,908
Reserves Cash Backed - Portable Long Service Leave	0	0	0	0	0	0	0	0	0
Reserves Cash Backed - Revolving Energy	301,000	1,500	0	0	0	0	0	302,500	301,000
Reserves Cash Backed - Strategic Asset Investments	715,620	3,600	0	0	0	0	0	719,220	715,620
Reserves Cash Backed - Waste Management	25,207,873	78,500	0	2,907,500	0	(5,779,150)	0	22,414,723	25,207,873
Reserves Cash Backed - Workers Compensation	135,220	3,900	0	0	0	0	0	139,120	135,220
Reserves Cash Backed - Wungong River Project	688,250	3,500	0	0	0	0	0	691,750	688,250
Reserves Cash Backed - Works Contributions	656,524	3,300	0	0	0	0	0	659,824	656,524
Reserves Cash Backed - Public Art Contributions	42,000	100	0	0	0	0	0	42,100	42,000
Reserves Cash Backed - DevelopmentWA Public Art Contribution	158,306	400	0	0	0	0	0	158,706	158,306
Reserves Cash Backed - Forrestdale Business Park East	704,824	3,500	0	0	0	0	0	708,324	704,824
Reserves Cash Backed - Project Funds Rolled Over	561,232	1,400	0	0	0	0	0	562,632	561,232
Reserves Cash Backed - Street Tree Contribution	0	0	0	93,000	0	0	0	93,000	0
	111,440,880	475,400	0	19,605,159	4,595,872	(23,619,180)	(126,355)	107,902,259	115,910,397

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

OPERATING ACTIVITIES
NOTE 10
OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 28 February 2023
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		4,633,100	0	0	(163,452)	4,469,648
- Retentions - Contracts		0	0	37,238	0	37,238
Total other liabilities		4,633,100	0	37,238	(163,452)	4,506,886
Employee Related Provisions						
Annual leave		4,677,848	0	0	0	4,677,848
Long service leave		3,800,634	0	0	(189,127)	3,611,507
Total Employee Related Provisions		8,478,482	0	0	(189,127)	8,289,355
Total other current assets		13,111,582	(10,750,912)	37,238	(352,579)	12,796,241
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Provisions

Provisions are recognised when the City 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 City'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 City'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 City'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 City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City 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 City are recognised as a liability until such time as the City satisfies its obligations under the agreement.

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

**NOTE 11
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 Balance 1 July 2022	Amount Received	Amount Paid	Closing Balance 28 Feb 2023
	\$	\$	\$	\$
Cash in Lieu - POS - A14 Plan	1,719,555	15,113	0	1,734,668
Cash in Lieu - POS - Agreements	29,147	256	0	29,403
Cash in Lieu - POS - Ward - Minnowarra	9,177	81	0	9,258
Cash in Lieu - POS - Ward - River	2,002	0	0	2,002
Cash in Lieu of Parking	229,800	2,020	0	231,820
Cash in Lieu - POS - Flematti Res 49251	235,595	0	235,595	(0)
POS - Precinct A - Westfield	81,348	715	0	82,063
POS - Precinct B - Seville Grove	38,972	343	0	39,315
POS - Precinct C - West Armadale	239,476	116,988	0	356,464
POS - Precinct F - Clifton Hills	751,153	0	533,584	217,569
POS - Precinct H - Mount Nasura	1,213,842	10,669	0	1,224,511
POS - Precinct N - Forrestdale	221,142	1,944	0	223,086
POS - Precinct O - Palomino	74,993	659	0	75,652
POS - Regional Recreation Infrastructure	458,231	71,391	0	529,622
POS Cash in Lieu - Suburb - Piara Waters	679,320	5,971	0	685,291
POS Cash in Lieu - Suburb - Camillo	117,785	1,035	0	118,820
POS Cash in Lieu - Suburb - Kelmscott	92,444	812	0	93,256
POS Cash in Lieu - Suburb - Mount Richon	114,124	1,003	0	115,127
POS Cash in Lieu - Suburb - Armadale	288,214	2,533	0	290,747
POS Cash in Lieu - Suburb - Roleystone	83,060	730	0	83,790
POS Cash in Lieu - Suburb - Bedfordale	227,252	1,997	0	229,249
Nomination Deposits	240	0	0	240
Wungong Road Contribution Accounts	561,667	4,937	0	566,604
	7,468,539	239,197	769,179	6,938,557

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

NOTE 12
BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Events - Music in the Mall program	CS29/6/22	Operating Expenses			(25,000)	(25,000)
Development Planning Revenue	D9/7/22	Operating Revenue		93,000		68,000
To Reserve Street Tree Contribution	D9/7/22	Operating Expenses			(93,000)	(25,000)
Carried Forward Adjustment	CS41/8/22	Capital Expenses			(18,601,072)	(18,626,072)
Carried Forward Adjustment	CS41/8/22	Operating Revenue	409,426	14,413,516		(4,212,556)
Carried Forward Adjustment	CS41/8/22	Operating Expenses			(3,445,758)	(7,658,314)
Carradine Rd Culvert Reconstruction	CS54/11/22	Capital Expenses			(469,300)	(8,127,614)
Reserves Cash Backed - Asset Renewal	CSS4/11/22	Capital Revenue		469,300		(7,658,314)
Various Road Resurfacing List	CS54/11/22	Capital Expenses			(435,500)	(8,093,814)
Reserves Cash Backed - Asset Renewal	CSS4/11/22	Capital Revenue		435,500		(7,658,314)
Piara Waters Library	CS54/11/22	Capital Expenses			(1,189,300)	(8,847,614)
Reserves Cash Backed - Future Community Facilitie	CS54/11/22	Capital Revenue		1,189,300		(7,658,314)
Roleystone Theatre	CSS4/11/22	Capital Expenses			(760,700)	(8,419,014)
Reserves Cash Backed - Future Project Funding	CS54/11/22	Capital Revenue		760,700		(7,658,314)
CF 21/22 John Dunn Hall	CSS4/11/22	Capital Revenue			(597,000)	(8,255,314)
Reserves Cash Backed - Future Project Funding	CS54/11/22	Capital Expenses		597,000		(7,658,314)
Champion Lakes Bunker	CSS4/11/22	Capital Revenue			(91,000)	(7,749,314)
Reserves Cash Backed - Future Project Funding	CS54/11/22	Capital Expenses		91,000		(7,658,314)
Forrestdale Hub	CSS4/11/22	Capital Revenue			(120,000)	(7,778,314)
Forrestdale Hub - DCP adjustment	CSS4/11/22	Non Cash Item	120,000			(7,778,314)
Reserves Cash Backed - North Forrestdale DCP 3	CS54/11/22	Capital Revenue		120,000		(7,658,314)
Capital Contribution (Grant Revenue)	CSS4/11/22	Capital Revenue		86,000		(7,572,314)
Morgan Park Pavilion	CS/54/11/22	Capital Expenses			(86,000)	(7,658,314)
Carried Forward Adjustment -North Forrestdale DC	CS/54/11/22	Non Cash Item				(7,658,314)
Reserves Cash Backed - North Forrestdale DCP 3	CS/54/11/22	Capital Revenue		387,529		(7,270,785)
Reserves Cash Backed - North Forrestdale DCP 3	CS/54/11/22	Capital Revenue		21,897		(7,248,888)
Carradine Rd Culvert Reconstruction	CS8/3/22	Capital Revenue			(280,000)	(7,528,888)
Reserves Cash Backed - Asset Renewal	CS8/3/22	Capital Revenue		280,000		(7,248,888)
Capital project Admin. Building Lift (CP291)	T1/11/22	Capital Revenue		90,000		(7,158,888)
Minor Capital Works (CP182)	T1/11/22	Capital Revenue			(90,000)	(7,248,888)
			529,426	19,034,742	(26,283,630)	(7,248,888)



City of Armadale

Review of Budget for the period ended 31 March 2023

Review of Budget for the period ended 31 March 2023

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Introduction

Statutory Requirements

During each year Council is required to assess the financial performance of the City. This requirement is in accordance with –

- a Council's Financial Management Practices; and
- b Regulation 33A of the *Local Government (Financial Management) Regulations* (Review of Budget) stating –
 - 1 *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
 - 2A *The review of an annual budget for a financial year must –*
 - a *consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - b *consider the local government's financial position as at the date of the review; and*
 - c *review the outcomes for the end of that financial year that are forecast in the budget.*
 - 2 *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
 - 3 *A council is to consider a review submitted to it and is to determine (absolute majority required) whether or not to adopt the review, any parts of the review or any recommendations made in the review.*
 - 4 *Within 30 days after a council has made a determination, a copy of the review is to be provided to the Department.*

Methodology

This Report, which has been prepared from estimates submitted by each of the Directorates, seeks to identify and quantify:

- The forecast year-end major variances to the adopted budget with the sum of those variances to budget giving a forecast year-end surplus/deficit;
- The Report then makes recommendation as to what action should be taken to address that change in year-end position.

Key Review Principles

The review process has been undertaken having regard for:-

- Actual revenues and expenses for the first 8 months together with committed expenses;
- Forecast revenues and expenditures for the remaining 4 months of the year;
- The anticipated year-end carry forwards for works and projects that are forecast to be either in progress or yet to commence.

Statement of Budget Review

CITY OF ARMADALE
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 MARCH 2023

Note	Budget v Actual			Predicted		
	Adopted Budget	Amended Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)
	\$	\$	\$	\$	\$	\$
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	4.5.2	3,219,643	10,443,531	16,029,223	0	10,443,531
Revenue from operating activities (excluding rates)						
Specified area rates	4.1.1	565,230	565,230	551,382	0	565,230
Operating grants, subsidies and contributions	4.1.2	10,070,900	9,928,566	5,024,032	0	9,928,566
Fees and charges	4.1.3	32,905,100	32,979,888	28,509,383	0	32,979,888
Interest earnings	4.1.6	1,337,400	1,337,400	3,181,378	2,396,400	3,733,800
Other revenue	4.1.7	378,200	948,540	215,184	0	948,540
Profit on asset disposals	4.1.8	42,200	42,200	49,610	0	42,200
		45,289,030	45,801,624	37,530,969	2,396,400	48,198,024
Expenditure from operating activities						
Employee costs	4.2.1	(44,922,300)	(45,589,800)	(37,641,352)	305,000	(45,283,900)
Materials and contracts	4.2.2	(51,747,600)	(54,530,253)	(23,214,046)	416,650	(54,113,603)
Utility charges	4.2.3	(3,742,100)	(3,742,100)	(1,377,899)	0	(3,742,100)
Depreciation on non-current assets	4.2.4	(26,425,100)	(26,425,100)	(20,019,546)	0	(26,425,100)
Interest expenses	4.2.5	(1,167,500)	(1,096,821)	(810,984)	0	(1,096,821)
Insurance expenses	4.2.6	(774,100)	(774,100)	(1,281,817)	(510,800)	(1,284,900)
Other expenditure	4.2.7	(1,282,800)	(1,549,000)	(1,692,674)	0	(1,549,000)
Loss on asset disposals	4.2.8	(1,809,500)	(1,809,500)	(734,534)	0	(1,809,500)
		(131,871,000)	(135,495,674)	(86,772,851)	210,850	(135,284,824)
Non-cash amounts excluded from operating activities		28,192,400	28,192,400	20,704,997		28,192,400
Amount attributable to operating activities		(58,379,570)	(61,501,650)	(28,536,885)	2,607,250	(58,894,400)
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	4.3.1	9,711,000	17,772,750	1,277,593	800,000	19,372,750
Purchase land and buildings	4.4.2	(6,179,000)	(16,074,086)	(5,347,987)	(730,750)	(16,804,836)
Purchase plant and equipment	4.4.3	(2,948,000)	(7,202,293)	(3,377,131)	(309,900)	(7,512,193)
Purchase furniture and equipment	4.4.4	(498,400)	(891,420)	(70,173)	0	(891,420)
Purchase and construction of infrastructure-roads	4.4.5	(9,651,000)	(11,923,859)	(1,059,222)	(11,050)	(11,934,909)
Purchase and construction of infrastructure-other	4.4.6	(7,498,000)	(15,345,435)	(2,725,747)	(1,812,300)	(17,157,735)
Gifted assets - roads		(13,567,000)	(13,567,000)	0	0	(13,567,000)
Gifted assets - other	4.4.7	(12,800,000)	(12,800,000)	0	0	(12,800,000)
Developer Contribution Plans - Cash	4.3.6	658,900	658,900	0	0	658,900
Proceeds from disposal of assets	4.3.2	653,400	1,537,100	203,052	33,000	1,570,100
Infrastructure assets contributed by Developers (Gifted Assets)	4.3.4	26,367,000	26,367,000	0		26,367,000
		(16,751,100)	(31,468,343)	(11,099,626)	(2,231,000)	(33,699,343)
Non-cash amounts excluded from investing activities		1,995,600	1,466,174	2,195,844		1,466,174
Amount attributable to investing activities		(14,755,500)	(30,002,169)	(8,903,782)	(2,231,000)	(32,233,169)
FINANCING ACTIVITIES						
Repayment of debentures	4.4.8	(3,971,344)	(3,932,323)	(1,950,309)	0	(3,932,323)
Principal elements of finance lease payments		(1,522,600)	(1,522,600)	(950,274)	0	(1,522,600)
Proceeds from new borrowings	4.3.3	5,344,800	5,344,800	0	(1,085,000)	4,259,800
Transfers to cash backed reserves (restricted assets)	4.5.10	(19,987,559)	(20,080,559)	(4,595,872)	(1,895,000)	(21,975,559)
Transfers from cash backed reserves (restricted assets)	4.5.11	12,456,230	23,619,180	126,355	2,185,000	25,804,180
Amount attributable to financing activities		(7,680,473)	3,428,498	(7,370,099)	(795,000)	2,633,498
Budget deficiency before general rates		(77,595,900)	(77,631,790)	(28,781,542)	(418,750)	(78,050,540)
Estimated amount to be raised from general rates	4.5.1	77,595,900	77,595,900	77,798,203	55,000	77,850,900
Closing funding surplus/(deficit)	3 (c)	0	(35,890)	49,016,661	(363,750)	(399,640)

CITY OF ARMADALE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 MARCH 2023

1. BASIS OF PREPARATION

The budget review comprises financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on 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 City of Armadale to measure any vested improvements at zero cost.

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

The local government reporting entity

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

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

Rounding off figures

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

2022-23 actual balances

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

Budget comparative figures

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

Judgements, estimates and assumptions

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

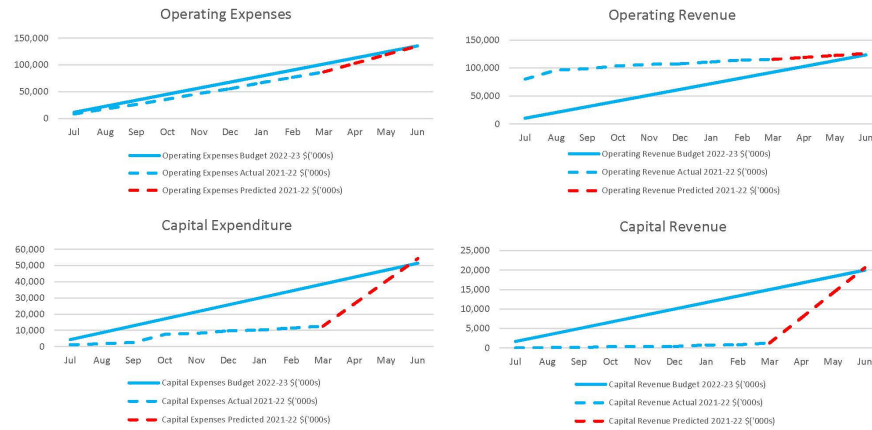
The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

CITY OF ARMADALE
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2023

2. SUMMARY GRAPHS - BUDGET REVIEW



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

CITY OF ARMADALE
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 MARCH 2023

3 NET CURRENT FUNDING POSITION

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

Operating activities excluded from budgeted deficiency

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

(a) Operating activities excluded from budgeted deficiency

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

	Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Amended Budget 30 June 2023	Actual 31 March 2023
Adjustments to operating activities			\$	\$
Less: Profit on asset disposals	(198,400)	(275,213)	(42,200)	(49,610)
Less: Movement in liabilities associated with restricted cash	0	7,709,227	0	0
Add: Loss on asset disposals	952,800	1,356,678	1,809,500	734,534
Movement in pensioner deferred rates (non-current)	0	0	0	527
Add: Depreciation on non-current assets	25,519,800	26,457,493	26,425,100	20,019,546
Non-cash amounts excluded from operating activities	26,274,200	35,248,165	28,192,400	20,704,997

(b) Investing activities excluded from budgeted deficiency

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

Adjustments to investing activities				
Less: Movement in restricted cash back reserve	1,126,160	(2,530,327)	1,466,174	2,195,844
Non cash amounts excluded from investing activities	1,126,160	(2,530,327)	1,466,174	2,195,844

(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 Rate Setting Statement.

Adjustments to net current assets				
Less: Restricted cash	(96,542,115)	(111,440,880)	(104,073,444)	(115,910,397)
Less: Current assets not expected to be received at end of year	(460,000)	(460,000)	(460,000)	(460,000)
Less: Unspent Loan Funds	0	0	0	0
Add: Long term borrowings	3,971,344	3,931,944	3,458,491	1,686,634
Add: Provisions - employee	8,303,023	8,478,482	8,161,713	8,279,296
Add: Contract liability not expected to cleared at end of year	7,499,497	4,633,100	7,048,703	4,469,648
Add: Movement in Expected Credit Loss on Sundry Receivables	0	219,251	0	0
Add: Lease Current Liability	1,522,600	2,148,645	1,667,740	1,251,960
Total adjustments to net current assets	(75,705,651)	(92,489,458)	(84,196,797)	(100,682,858)

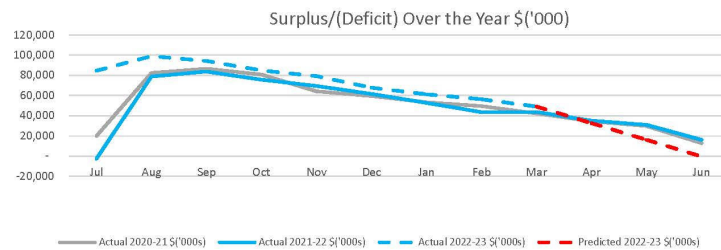
(d) Composition of estimated net current assets

Current assets				
Cash unrestricted	3,009,670	5,426,927	3,164,110	3,457,838
Cash restricted	0	306,360	0	8,691,082
Cash - restricted unspent borrowings	0	353,623	0	0
Financial assets - unrestricted	13,775,965	17,778,435	6,544,881	43,560,415
Financial assets - restricted reserves	96,542,115	111,440,880	104,073,444	107,219,315
Receivables - rates and rubbish	10,649,659	5,791,880	13,270,539	7,794,247
Receivables - other	0	4,325,554	0	2,105,474
Other current assets	0	1,181,561	0	891,712
Inventories	594,038	636,542	609,694	0
	124,571,447	147,241,762	127,662,668	173,720,084
Less: current liabilities				
Payables	(24,349,689)	(19,530,910)	(23,165,114)	(8,295,789)
Contract liabilities	(7,499,497)	(1,437,100)	(7,048,703)	(4,506,886)
Capital Grant/ Contributions Liabilities	0	(3,196,000)	0	0
Lease liabilities	(1,522,600)	(2,148,645)	(1,667,740)	(1,251,960)
Long term borrowings	(3,971,344)	(3,931,944)	(3,458,491)	(1,686,634)
Provisions	(8,303,023)	(8,478,482)	(8,161,713)	(8,279,296)
	(45,646,153)	(38,723,081)	(43,501,761)	(24,020,565)

Net current assets

Less: Total adjustments to net current assets
Closing funding surplus / (deficit)

78,925,294	108,518,681	84,160,907	149,699,519
(75,705,851)	(92,489,458)	(84,196,797)	(100,682,858)
3,219,643	16,029,223	(35,890)	49,016,661



CITY OF ARMADALE
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 MARCH 2023

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

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

INVENTORIES

General

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

CONTRACT ASSETS

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City of Armadale prior to the end of the financial year that are unpaid and arise when the City of Armadale becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

PROVISIONS

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

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

CONTRACT LIABILITIES

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

CITY OF ARMADALE
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 MARCH 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$		
	Reference	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)			
4.1.1 SPECIFIED AREA RATES			
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS			
4.1.3 FEES AND CHARGES			
4.1.4 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS			
4.1.5 SERVICE CHARGES			
4.1.6 INTEREST EARNINGS			
4.1.6.1 - Interest income from investments have been increased due to the high rates in the financial market, hence current interest income budget has been increased by \$2.4M. It is estimated that municipal funds will likely increase by \$ 500k and reserve funds will likely increase by \$1.9M.	4.5.10.1	2,396,400	
4.1.7 OTHER REVENUE			
4.1.8 PROFIT ON ASSET DISPOSAL			
Predicted Variances Carried Forward		2,396,400	0

CITY OF ARMADALE
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 MARCH 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$		
	Reference	Permanent	Timing
Predicted Variances Brought Forward		2,396,400	0
4.2 OPERATING EXPENSES			
4.2.1 EMPLOYEE COSTS			
4.2.1.1 - Reduction in One Council Salary budget due to operation has been covered from ICT budget.	4.3.3.1	305,000	
4.2.2 MATERIAL AND CONTRACTS			
4.2.2.1 - Reclassifying the budgeted insurance expenses from material and contracts to insurance expenses in line with actuals.	4.2.6.1	410,800	
4.2.2.2 - An additional \$20k required to fund the Outdoor Youth Facility Provision Study during the financial year.		(20,000)	
4.2.2.3 - The City implemented the Bang the Table portal in 2022 for community engagements and will continue to use the portal for at least three years, hence it is estimated an additional \$36k required renew the license in the current financial year.		(36,000)	
4.2.2.4 - Transfer funds from Champion Lake Community Centre maintenance budget to Champion Lake Community Centre capital project.	4.4.2.1	25,950	
4.2.2.5 - Transferring funds from John Dunn Pavilion maintenance to John Dunn Pavilion capital project.	4.4.2.3	35,900	
4.2.3 UTILITY CHARGES			
4.2.4 DEPRECIATION (NON CURRENT ASSETS)			
4.2.5 INTEREST EXPENSES			
4.2.6 INSURANCE EXPENSES			
4.2.6.1 - Reclassifying the budgeted insurance expenses from material and contracts to insurance expenses in line with actuals.	4.2.2.1	(410,800)	
4.2.6.2 - Insurance expenses has been increased by \$100k during the year.		(100,000)	
4.2.7 OTHER EXPENDITURE			
4.2.8 LOSS ON ASSET DISPOSAL			
Predicted Variances Carried Forward		2,607,250	0

CITY OF ARMADALE
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 MARCH 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$		
	Reference	Permanent	Timing
Predicted Variances Brought Forward		2,607,250	0
4.3 CAPITAL REVENUE			
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS			
4.3.1.1 Grant funding from the Department of Local Government, Sport and Cultural Industries to upgrade Burtonia Gardens and Yellowwood Park in Piara Waters.	4.4.6.2	600,000	
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS			
4.3.2.1 - Disposal of a light vehicle which was not planned during the initial budget adoption process.	4.4.3.1	33,000	
4.3.3 PROCEEDS FROM NEW DEBENTURES			
4.3.3.1 - Reduction in One Council loan budget due to operation has been covered from ICT budget.	4.2.1.1	(305,000)	
4.3.3.2 - Reduction in loan due to interim phase has been covered from Municipal funds.		(780,000)	
4.3.4 PROCEEDS FROM SALE OF INVESTMENT			
4.3.5 PROCEEDS FROM ADVANCES			
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL			
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)			
Predicted Variances Carried Forward		2,155,250	0

CITY OF ARMADALE
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 MARCH 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$		
	Reference	Permanent	Timing
Predicted Variances Brought Forward		2,155,250	0
4.4 CAPITAL EXPENSES			
4.4.1 LAND HELD FOR RESALE			
4.4.2 LAND AND BUILDINGS			
4.4.2.1 - Initial project budget for Champion Lake Community Centre was \$277k, however due to the changes to the scope, it requires an additional amount of \$104K to complete the project. Funds to be sourced from Champion Lake Community Centre maintenance budget (\$26k) and Facility Consultancy capital budget (\$78k).	4.2.2.4/ 4.4.2.2	(104,000)	
4.4.2.2 - Transfer from Facility Consultancy capital budget to Champion Lake Community Centre project.	4.4.2.1	78,050	
4.4.2.3 - Additional funding of \$281K required for the John Dunn Pavilion (comply legislative requirements) and funds to be sourced from John Dunn Pavilion maintenance (\$36k) and Asset Renewal reserve (\$245k). This is an essential upgrade to meet the fire and safety approval requirements.	4.2.2.5/ 4.5.11.7	(281,000)	
4.4.2.4 - Transfer from Facility Consultancy capital budget to New Footpaths Program.	4.4.6.3	26,200	
4.4.2.5 - Additional funds of \$450k required to complete the Roleystone Theatre due to increase in contractor cost and funded from Future Project reserve.	4.5.11.6	(450,000)	
4.4.3 PLANT AND EQUIPMENT			
4.4.3.1 - Various plant and fleet adjustments due to delays in procurement and changes in cost due to current	4.3.2.1/ 4.5.11.1/ 4.5.11.2	(309,900)	
4.4.4 FURNITURE AND EQUIPMENT			
4.4.5 INFRASTRUCTURE ASSETS - ROADS			
4.4.5.1 - Net change to the Road Program due to change in costs and delays in supply of external resources		(11,050)	
4.4.6 INFRASTRUCTURE ASSETS - OTHER			
4.4.6.1 - Additional funding of \$187k is to eliminate hazards and improve the footpath located in Allwood/Gerald Russell Park and the tennis court.	4.5.11.3	(187,000)	
4.4.6.2 - The Department of Local Government, Sport and Cultural Industries has approved \$600k to upgrade Burtonia Gardens (\$400k) and Yellowwood Park (\$200k) in Piara Waters to develop family friendly spaces to the community.	4.3.1.1	(600,000)	
4.4.6.3 - New Footpaths Program construction estimate exceeding the budget by \$50k, hence extra funding needed to finalise the contract and funds to be sourced from Facility Consultancy capital (\$26k) budget and municipal (\$24k).	4.4.2.4	(50,000)	
4.4.6.4 - North Forrestdale SAR (TBD) additional funding required to complete bridge works	4.5.11.4	(27,000)	
4.5.6.5 - Net change to multiple Parks projects due to delays in supply and change in costs		50,700	
4.5.6.6 - During tender process estimated construction cost has been increased by \$999k for Carradine Road Culvert Reconstruction project.	4.5.11.5	(999,000)	
4.4.7 PURCHASES OF INVESTMENT			
4.4.8 REPAYMENT OF DEBENTURES			
4.4.9 ADVANCES TO COMMUNITY GROUPS			
Predicted Variances Carried Forward		(708,750)	0

CITY OF ARMADALE
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 MARCH 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$		
	Reference	Permanent	Timing
Predicted Variances Brought Forward		(708,750)	0
4.5 OTHER ITEMS			
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)			
4.5.10.1 - Estimated increase in income from investments related to reserve funds.	4.1.6.1	(1,895,000)	
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)			
4.5.11.1 - Transfer from Waste Management reserve to fund the difference in plant items related to waste management.	4..4.3.1	3,000	
4.5.11.2 - Transfer from Plant and Machinery reserve to fund the plant items related to city services.	4..4.3.1	273,900	
4.5.11.3 - Transfer from Asset Renewal reserve to fund the Footpath Defects backlog.	4.6.6.1	187,000	
4.5.11.4 - Transfer from North Forrestdale SAR Asset Renewal to North Forrestdale SAR project	4.4.6.4	27,000	
4.5.11.5 - Transfer from Asset Renewal reserve to fund the Carradine Rd Culvert Reconstruction Project.	6.5.6.6	999,000	
4.5.11.6 - Transfer from Future Projects Funding reserve to fund the Roleystone Theatre project.	4.4.2.5	450,000	
4.5.11.7 - Transfer from Asset Renewal reserve to fund the John Dunn Pavilion project.	4.4.2.3	245,100	
4.5.1 RATE REVENUE			
4.5.1.1 Increasing in interim rates during the Year		55,000	
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)			
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)			
Total Predicted Variances as per Annual Budget Review		(363,750)	0

CITY OF ARNADALE
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 MARCH 20235. BUDGET AMENDMENTS
Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase In Available Cash	Decrease In Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
Budget Adoption			Opening Surplus/(Deficit)				0	
	Events - Music in the Mall program	C529/6/22	Operating Expenses			(25,000)	(25,000)	
	Development Planning Revenue	D9/7/22	Operating Revenue		93,000		93,000	
	To Reserve Street Tree Contribution	D9/7/22	Operating Expenses			(93,000)	(93,000)	
	Carried Forward Adjustment	C541/6/22	Capital Expenses			(18,601,072)	(18,601,072)	
	Carried Forward Adjustment	C541/6/22	Operating Revenue	409,426	14,413,516		14,822,942	
	Carried Forward Adjustment	C541/6/22	Operating Expenses			(3,445,758)	(3,445,758)	
	Cambridge Rd Culvert Reconstruction	C554/11/22	Capital Expenses			(469,300)	(469,300)	
	Reserves Cash Backed - Asset Renewal	C554/11/22	Capital Revenue		469,300		469,300	
	Various Road Resurfacing List	C554/11/22	Capital Expenses			(435,500)	(435,500)	
	Reserves Cash Backed - Asset Renewal	C554/11/22	Capital Revenue		435,500		435,500	
	Plane Walkers Library	C554/11/22	Capital Expenses			(1,189,300)	(1,189,300)	
	Reserves Cash Backed - Future Community Facilities	C554/11/22	Capital Revenue		1,189,300		1,189,300	
	Royalton Theatre	C554/11/22	Capital Expenses			(760,700)	(760,700)	
	Reserves Cash Backed - Future Project Funding	C554/11/22	Capital Revenue		760,700		760,700	
	OF 2122 John Dunn Hall	C554/11/22	Capital Revenue			(597,000)	(597,000)	
	Reserves Cash Backed - Future Project Funding	C554/11/22	Capital Expenses		597,000		597,000	
	Champion Lakes Bunker	C554/11/22	Capital Revenue			(91,000)	(91,000)	
	Reserves Cash Backed - Future Project Funding	C554/11/22	Capital Expenses		91,000		91,000	
	Forrestdale Hub	C554/11/22	Capital Revenue			(120,000)	(120,000)	
	Forrestdale Hub - DCP adjustment	C554/11/22	Non Cash Item	120,000			120,000	
	Reserves Cash Backed - North Forrestdale DCP 3	C554/11/22	Capital Revenue		120,000		120,000	
	Capital Contribution (Grant Revenue)	C554/11/22	Capital Revenue			86,000	86,000	
	Morgan Park Pavilion		Capital Expenses			(86,000)	(86,000)	
	Carried Forward Adjustment - North Forrestdale DCP 3		Non Cash Item				(7,658,314)	
	Reserves Cash Backed - North Forrestdale DCP 3		Capital Revenue		387,529		387,529	
	Reserves Cash Backed - North Forrestdale DCP 3		Capital Revenue		21,897		21,897	
	Cambridge Rd Culvert Reconstruction	C554/11/22	Capital Revenue			(280,000)	(280,000)	
	Reserves Cash Backed - Asset Renewal	C554/11/22	Capital Revenue		280,000		280,000	
	Capital project Admin. Building Lrt (CP291)	T1/11/22	Capital Revenue		90,000		90,000	
	Minor Capital Works (CP182)	T1/11/22	Capital Revenue			(90,000)	(90,000)	
	OP000794 - Property - Challenge Park Public Toilet	March 2023	Capital Expenses			(30,000)	(30,000)	
	Insurance Reimbursements	March 2023	Capital Revenue		28,610		28,610	
	Staff Uniform	March 2023	Non Cash Item	200			200	
	Minor Equipment	March 2023	Non Cash Item	(200)			(200)	
	Insurance Reimbursements	March 2023	Capital Revenue		3,365		3,365	
	Property - Morgan Park Pavilion (OP000664)	March 2023	Capital Expenses			(3,365)	(3,365)	
	Fleet Management - Capital - Light Fleet	March 2023	Capital Expenses			(38,079)	(38,079)	
	Insurance Reimbursements	March 2023	Capital Revenue		37,570		37,570	
	Contributions	March 2023	Capital Revenue		114,890		114,890	
	State of the Environment - S&E Implementation	March 2023	Capital Expenses			(114,890)	(114,890)	
Amended Budget Cash Position as per Council Resolution				529,426	13,219,177	(26,478,956)	(7,259,778)	

PREDICTED VARIANCES

Comments/Reasons for Variance

Revenue from Operating Activities (excluding Rates)

Specified Area Rates

The revenue has been reviewed and is on track to meet the budget revenue of \$565k.

Operating Grants, Subsidies and Contributions

The revenue has been reviewed and is on track to meet the budget revenue of \$9.8m

Fees and Charges

The revenue has been reviewed and is on track to meet the budget revenue of \$33m.

Interest Earnings (Adjustment \$2.4m increase in Interest in Investments)

Interest investment income has increased significantly due to current interest rates being much higher than the rates used to set the budget. It is expected that an additional \$2.4m will be received which we estimate will be \$1.9m to reserves and approximately \$500k in municipal funds.

Other Revenue

The revenue has been reviewed and is expected to meet the budget revenue of \$878k.

Profit on Asset Disposals

The revenue has been reviewed and actual has exceeded budget by \$7k – no amendment to be made as not material.

Operating Expenses

Employee Costs

The expenses have been reviewed and savings have been identified due to vacancies. The savings will be required to allow for short term labour options in order to meet key outcomes and responsibilities by June 30 therefore no amendment to the budget is being recommended. Council Resolution CA8/12/22 regarding the immediate funding of a Risk and Assurance Officer has been implemented without the need for a budget variation due to using salary savings from vacancies.

Materials and Contracts (Adjustment reduction in expense of \$416k)

Expenses in operations have been reviewed and are on target to meet the total \$54.4m despite increases in contractor costs and cost of materials generally. A \$416k adjustment is required as some insurance costs were originally budgeted as materials and contracts when it should have been direct to the insurance category.

Additional items to be amended are;

- | | |
|--|---------|
| • Outdoor Youth Facility Provision Study | \$20k |
| • Bang the Table portal licence fee | \$36k |
| • Champion Lakes maintenance transfer to capital | (\$26k) |
| • John Dunn Pavilion maintenance transfer to capital | (\$36k) |

Utility Charges

The expenses have been reviewed and is expected to meet the \$3.7m budget.

Depreciation (Non Current Assets)

Depreciation charges will be in line with the total budget of \$26.4m.

Interest Expenses

The expense has been reviewed and given the fixed rates of borrowings the total cost will be the budget of \$1.1m.

Insurance Expenses (Adjustment \$510k increase in expense)

Actual insurance expenses have come in at \$1.28m as opposed to a budget of \$1.19m once the \$410k materials and contracts adjustment is made. A further adjustment of \$100k is required as part of this budget review due to increase in insurance premiums received.

Other Expenditure

The expenses have been reviewed and are expected to be in line with the \$1.5m budget.

Loss on Asset Disposal

The budget of \$1.8m is expected to be met once asset disposals have been made at the end of the financial year.

Capital Revenue

Non Operating Grants, Subsidies and Contributions (Adjustment increased revenue of \$600k)

An increase in a grant to be received for Yellowwood Park \$200k and Burtonia Park \$400k is to be adjusted for. The rest of the expected capital grants will not be amended in this review although it is to be noted that a number of them will likely be carried forward in line with the projects and works as identified later in this report.

Proceeds from Disposal of Assets (Adjustment increased revenue of \$33k)

\$33k is expected to be received from a vehicle that will be disposed of which was not in the FY23 budget therefore an amendment is required.

Capital Expenses

Land and Buildings

The capital program has been reviewed and there are amendments required that total an additional \$730k;

John Dunn Pavilion

Council (CS54/11/22) endorsed an increase of \$597,000 to this project on November 28, 2022.

To complete the works a further \$281k is required. This covers the front entrance structural defect works, additional consultancy fees and completion of the deck floor area and the removal and refitting of handrails. The total project cost is now expected to be \$3.84m.

Roleystone Theatre

Council (CS54/11/22) endorsed an increase of \$760,700 to this project on November 28, 2022.

An additional \$450k is required for the completion of works due to increased costs. The total project cost is now expected to be \$5.3m.

Additional Transfer of Funds

- Facility Consultancy to Champion Lakes Community (\$78k)
- Facility Consultancy to New Footpath Program (\$26k)

Champion Lakes Community Centre

Council (CS54/11/22) endorsed an increase of \$91,000 to this project on November 28, 2022.

The result of tenders being called for this project indicate that additional funds of \$104k are needed. The total project cost is now expected to be \$395k.

Plant and Equipment (Adjustment increase in capital cost of \$309k in total)

An increase in purchases of \$309k is required as an amendment as numerous plant items have changed due to rising costs and delays in supply.

Furniture and Equipment

The budget has been reviewed and there is no amendment required.

Infrastructure Assets – Roads (Adjustment increase in capital cost of \$11k)

The budget has been reviewed and there is an additional \$11k required to complete the road resurfacing program.

Infrastructure Assets – Other (Adjustment increase in capital cost of \$1.8m)

The capital program has been reviewed and there are amendments totalling \$1.8M required.

Footpath Defects Backlog

Additional funding of \$187k is required for the program given the inclusion of works at Allwood/Gerald Russell Park to remediate a number of hazards that required urgent intervention. The total program cost is now expected to be \$1.1M.

New Footpaths Program

An additional \$50k is required following the completion of the request for quotation. The cost of materials and new construction estimate means the program will be \$250k in total.

Yellowwood Park and Burtonia Park Improvements

The addition of two new Parks jobs following the securing of grant funding from the Department of Local Government, Sport and Cultural Industries – Yellowwood Park \$200k and Burtonia Park \$400k.

Carradine Rd Culvert Reconstruction

Council (CS54/11/22) endorsed an increase of \$469,300 to this project on November 28, 2022.

The pre tender estimate provided by the external consulting engineer for construction was \$1.249m. The tender response has identified construction cost has increased by a further \$239k to \$1.488m. A further look at the ancillary costs has realised an additional \$760k will be required for items such as superintendence , service relocations (NBN/Telstra), contingency including an anticipated escalation of the cost of materials. The total project cost is now expected to be \$2.248m.

Parks Projects Combined

15 projects have been completed with a total saving of \$243k. These are;

- Cross Park Multi Sports \$40,000
- Berkshire Park Softfall \$10,000

- Bronzewing Reserve Softfall \$ 5,000
- Reg Williams Reserve Softfall \$ 5,000
- Barossa Loop Fencing \$30,500
- Fancote Park Stage 1 Design \$20,000
- Warbler Park Filtomat \$20,000
- Creyk Park CF22 \$10,000
- Bronzewing Reserve CF22 \$25,000
- Gwynne Park CF22 \$40,000
- Reg Williams Reserve CF22 \$ 7,000
- Chiltern Estate CF22 \$ 3,000
- Rosette Park CF22 \$ 4,000
- San Jacinta Reserve CF22 \$19,000
- Rotary Park CF22 \$ 5,000

There are 7 projects in total that require additional funding of \$220k in total of which 2 are new projects that need to occur.

- Alderson Park CF22 \$ 8,100
- Don Simmons Reserve \$35,000
- North Forrestdale SAR \$27,000
- Brookwood Estate Filtration \$17,000
- Municipal Picnic Shelter \$ 2,700
- William Skeet AFL net \$80,000 New project
- Bryan Gell Reserve \$50,000 Renewal of the electrical panel

Other Items

Transfers to Cash Backed Reserves (Restricted Assets)

As reported earlier there is an amendment of \$ 1.9m required to recognize the increase in investments income related to reserve funds.

Transfers from Cash Backed Reserves (Restricted Assets)

The capital program has been reviewed and a number of existing projects require additional reserve funding in order for them to be completed. This totals \$2.18M and is detailed below;

Transfer from Waste Management reserve to fund the new plant items related to waste management \$3k
 Transfer from Plant and Machinery reserve to fund the plant items related to city services \$274k
 Transfer from Asset Renewal reserve to fund the Footpath Defects backlog \$187k
 Transfer from North Forrestdale SAR Asset Renewal to North Forrestdale SAR project \$27k
 Transfer from Asset Renewal reserve to fund the Carradine Rd Culvert Reconstruction Project \$1m
 Transfer from Future Projects Funding reserve to fund the Roleystone Theatre project \$450k
 Transfer from Future Projects Funding reserve to fund the John Dunn Hall project \$245k

Projects & Works Carried Forward

As part of the budget review, a number of projects and works were identified as likely to be carried forward into future budgets, either whole year or in part of the year. These projects/works will be submitted to Council in a separate report following the endorsement of the 2023/24 Annual budget. To provide Council with early advice, the following list of projects/works has been prepared, for budgets greater than \$50,000. It should be noted that it is not anticipated that the full budgets will all be carried forward into FY24, but the full 2023 budget allocations and the funding source are listed below.

Projects/Works which will likely be submitted for carry forward to the 2023/24 financial year

1. **Railway Avenue (Westfield to Lake) – Footpaths – New \$1.5m (Grant)**
2. **Railway Avenue (Ryland to Bray) – Cyclepaths – New \$1.5m (Grant/Municipal)**

The above two jobs facilitate the construction of a Principal Shared Path (Cycle paths) along the Railway Avenue reserve and enable an important link between the Kelmscott and Armadale centres. The City has been discussing options to encroach onto the adjacent PTA reserve to preserve important trees along the route. The City is continuing to explore these options with Government Officers and the Local Member and to explore whether the closure of the Armadale Line presents an opportunity to achieve this outcome.

3. **Ranford Road – Roads – Ranford Road PSP (Balannup to Tonkin) \$1.3m (Grant/Municipal)**

Main Roads is planning to undertake grade separation at the intersection of Tonkin & Ranford Rd. Main Roads will provide the tie-in points next financial year which will determine the extent of works from Balannup Rd to Tonkin Hwy and part of this project is funded by grants (\$ 637K). This project has a municipal funding component of \$658k which will not be required in FY23. Although listed as a likely carry forward these works are more likely to be rebudgeted in a later year as the project will not be occurring in FY24.

4. **Warton Road – Roads – Upgrade \$728k/ (Grant/Municipal)**

Construction works carried out by City of Gosnells: New carriageway has been completed including drainage and retaining walls. Traffic will be diverted to the new carriageway soon so that construction work in the existing carriageway can commence. Western Power has commenced installing street lighting in the median. The City of Gosnells is planning to complete the project by 30th June 2023. However, project progress is depend on commitment by third parties such as Main Roads and traffic signal contractor.

5. **Eighth Road – Roads – Renew/Upgrade \$1.5m (DCP)**

6. Eighth Road – (Armadale to Wollaston) – Roads – Renew/Upgrade \$3.5m (Grant)

Above two projects will likely be carried forward due to land acquisition to be completed in March 2023 and pre- works (service relocation) to be commenced from March onwards. Further full completion of the project will likely be in FY 2025 and construction will be budgeted for accordingly.

7. LATM Seville Grove – Roads – Renew \$0.1m (Municipal)

The project is in the initial stages of design and therefore construction is likely to begin in FY24.

8. LATM Renewal Projects (TBD) – Roads – Renew \$0.1m (Reserve)

The project is in the initial stages of design and therefore construction is likely to begin in FY24.

9. Nicholson Rd/Rowley Rd – Roads – Renew \$1.6m (Grant)

The project is in the initial stages of design and therefore construction is likely to begin in FY24.

10. Nicholson Rd/Wright Rd – Roads – Renew \$0.1m (Grant)

The project is waiting for the completion of a road safety audit prior to construction.

11. Railway Ave/Streich Ave – Roads – Renew \$0.2m (Grant)

The project is waiting for the completion of a road safety audit prior to construction.

12. Ranford Rd/Lake Rd – Roads – Renew \$0.1m (Grant)

The project is waiting for the completion of a road safety audit prior to construction.

13. Gwynne Park Pavilion Design – Buildings – Renew \$0.5m (Municipal)

Detailed brief is still being developed.

14. Evelyn Gribble Improvements – Buildings– Renew \$0.2m (Municipal)

The projects needs to be aligned with the Wungong DCP project. The scope of works is yet to be confirmed and therefore works are yet to be scheduled. The project can rebudgeted in a future year as it will not commence in FY24.

15. Piara Waters SC Netball Facility – Parks – New \$0.45m (DCP)

Agreement has been finalized with Piara Waters High School on the shared use of courts. The City will be building a change/storage building on the courts for exclusive use by local netball teams. Construction is scheduled for FY24.

16. Bate Park Drainage – Drainage – Renew \$0.2m (Reserve)

The tender is expected to occur in March and therefore the construction will likely commence in the next financial year.

17. Kellogg Park Drainage – Drainage – Renew \$0.2m (Reserve)

The tender is expected to occur in March and therefore the construction will likely commence in the next financial year.

18. Mason Road – Roads – Upgrade \$0.2m (DCP)

The design component is in the process of being completed. In the event the design is completed the carry forward will not be required.

19. St Francis Xavier Church – Buildings – New \$1.3m (Grant/Reserve)

The scope of work is still being developed for asbestos removal and water proofing of the building. Stage 1 likely to be completed in FY23 with Stage 2 expected to commence in Qtr 1 FY24.

20. Roleystone Theatre – Buildings – Upgrade \$5.6m (Loan/Reserve)

Delays in construction has meant a delay in the completion of the project.

21. Kelmscott Streetscape – Parks – New \$75k (Municipal)

The streetscape guidelines are still in the process of being developed therefore construction will now commence in FY24.

22. Borello Park – Parks – Renew \$75k (Municipal)

Delays have occurred in the manufacture of the playground equipment and the likely completion date is now Qtr 1 FY24.

23. Rothery Park – Parks – Renew \$0.3m (Reserve)

The tender is expected to occur in March and therefore the construction will likely commence in the next financial year.

24. Jull Street and Civic Space – Parks – Upgrade \$0.9m (Grant)

The design and planning stages are due to be completed this financial year which means the construction works are likely to commence in Qtr 1 FY24.

25. Administration Building Lift – Buildings – New \$0.4m (Reserve)

The RFQ stage is still in the process of being completed. Construction is now likely to occur in FY24.

26. Carradine Rd Culvert Reconstruction – Drainage – Renew \$1.2m (Reserve)

Due to the change in scope with regards to the relocation of telecommunication services it is anticipated that the project will now be completed in FY24.

27. Neilson - Forrest Rd Intersection – Drainage – Upgrade \$0.2m (Municipal)

The design and planning stages are due to be completed this financial year which means the construction works are likely to commence in Qtr 1 FY24.

28. Streetscapes Projects (TBD) – Parks – Renewal \$0.1m (Municipal)

The scope of works has yet to be determined and therefore the works have yet to be scheduled.

29. Hawkestone Rd – Drainage – Renewal \$57k (Municipal)

Land acquisition is expected to be completed by June 2023. Additional funds for construction will need to be considered in the FY24 capital budget.

30. Gwynne Park Pavilion – Buildings – Renewal \$0.2m (Municipal)

The design and planning stages are due to be completed this financial year which means the construction works are likely to commence in FY24.

31. Optic Fibre to Depot – Buildings – Renewal \$0.2m (Municipal)

The project is under review and scope of works is being determined.

32. Alfred Skeet Oval Kitchen – Buildings – Renewal \$0.1m (Municipal)

Electrical items have been purchased but works are now expected to be completed at the end of the football season in September 2023.

33. Leachate Ponds – Drainage – New \$0.7m (Reserve)

The design and approvals required for this project are still in progress. It is likely that construction will commence in FY24.

34. Relocate Vehicle Washbay – Drainage – New \$0.7m (Reserve)

The design and approvals required for this project are still in progress. It is likely that construction will commence in FY24.

35. Landfill Gas Flare Relocation – Buildings – Renew \$0.2m (Reserve)

The design and approvals required for this project are still in progress. It is likely that construction will commence in FY24.

36. Landfill Final Cover & Rehab – Land – New \$2.0m (Reserve)

The design and approvals required for this project are still in progress. It is likely that construction will commence in FY24 although there continues to be a delay due to lack of resources.

37. Yellowwood Park Improvements – Parks – Upgrade \$0.2m (Grant)

38. Burtonia Park Improvements Parks – Upgrade \$0.4m (Grant)

Above two projects will likely be carried forward due to the delayed formulation of the grant agreement.

39. Champion Lakes Community Centre– Buildings – New \$0.27m (Reserve)

The tender exceeded the budget and difficulty in obtaining quotes from suppliers means that construction is unlikely to commence until FY24.

Conclusion

As a consequence of the Annual Budget Review, the variations forecast a \$0.4M top up from municipal funds is required to maintain a balanced budget position.

The review has been undertaken on a conservative basis. This approach increases the likelihood that at year end, revenues may be higher and expenses lower, resulting in a surplus.

The forecast deficit falls within the tolerable thresholds of budget variances (ie. 0.4% of the operating budget).

Report Recommendation

That Council:

1. Pursuant to Regulation 33A of the *Local Government (Financial Management) Regulations 1996*, adopts the attached Report titled 'Review of Budget for the period ended 31 March 2023'.
2. Pursuant to section 6.8 of the *Local Government Act 1995*, authorises* the following amendments to the 2022/23 Annual Budget as presented and explained in the attached Report titled 'Review of Budget for the period ended 31 March 2023'.

Budget Amendments	
Particulars	(\$)
Revenue	
<i>Increases</i>	
Increase in Interest from Investments	2,396,400
Increasing in Interim Rates During the Year	55,000
Net Revenue Increase/(Decrease)	2,451,400
Operating Expense	
<i>Increases</i>	
Additional Funding for Outdoor Youth Facility Provision Study	(20,000)
License Fees For Bang the Table Portal	(36,000)
Reclassify Insurance from Material and Contracts to Insurance Expense	(410,800)
Additional Funds for Insurance Expenses during the Year	(100,000)
<i>Decreases</i>	
Reclassify Insurance from Material and Contracts to Insurance Expense	410,800
Transfer from Champion Lake Community Centre Maintenance Budget To Champion Lake Community Centre Capital Project	25,950
Transferring Funds from John Dunn Pavilion Maintenance to John Dunn Pavilion Capital Project	35,900
Reduction in ICT Salary Budget	305,000
Net Operating Expense (Increase)/Decrease	210,850
Capital Expense	
<i>Increases</i>	
Additional Funding for Roleystone Theatre	(450,000)
Additional Funding for John Dunn Pavilion	(281,000)
Additional Funding for Champion Lake Community Centre	(104,000)
Additional Funding for Various Plant and Equipment Items	(309,900)
Additional Funding for Road Resurfacing Projects	(11,050)
Additional Funding to Footpath Improvements	(187,000)
Upgrading Burtonia Gardens and Yellowwood Parks	(600,000)
Additional Funding for New Footpaths Program Project	(50,000)
Additional Funding for North Forrestdale SAR	(27,000)
Additional Funding for Carradine Road Culvert Reconstruction Project	(999,000)
<i>Decreases</i>	
Transfer from Facility Consultancy Capital Budget to Champion Lake Community Centre Project	78,050
Transfer from Facility Consultancy Capital Budget to New Footpaths Program	26,200
Net Movement in Parks Projects	50,700

Net Capital Expense (Increase)/Decrease	(2,864,000)
Non-Operating Revenue/Expense	
<i>Increases</i>	
Grant Funding for Burtonia Gardens and Yellowwood Park Upgrade Projects	600,000
Proceeds from Disposal of Asset	33,000
Transfer from Waste Management Reserve to Fund Plant and Equipment Items	3,000
Transfer from Plant and Machinery Reserve Reserve to Fund Plant and Equipment Items	273,900
Transfer from Asset Renewal Reserve to Fund the Footpath Defects Backlog	187,000
Transfer from North Forrestdale SAR Asset Renewal to North Forrestdale SAR Project	27,000
Transfer from Asset Renewal reserve to fund the Carradine Rd Culvert Reconstruction Project	999,000
Transfer from Asset Renewal reserve to Fund the Roleystone Theatre project	450,000
Transfer from Asset Renewal Reserve to Fund the John Dunn Hall project	245,100
<i>Decreases</i>	
Transfer of Interest Related to Reserve Funds	(1,895,000)
Reduction in One Council Loan required for this year	(1,085,000)
Net Non-Operating Revenue/Expense Increase/(Decrease)	(162,000)
Movement in Contract Liability	0
Net Budget Surplus/(Deficit)	(363,750)

3. AMENDS the 2022/23 Annual Budget by increasing the Opening Position (net current assets at 1st July 2022) by \$3.2M, increasing the Closing Position (net current assets at 30 June 2023) by \$2.78M, effectively utilising \$420,000 (rounded) of the FY22 surplus to fund the net budget deficit in point 2 above and the previous decisions of Council relating to the Wallangara Riding and Pony Club assistance and music in the Jull Street mall, totaling \$53,000 as described in this report.
4. NOTES the budget amendments in point 2 above, amends the Project and FY23 Annual budgets as follows:

	Project Budget	Budget Review Funds Applied	Reserve Utilised/ (Set Aside)	Proposed Funding Source
Carradine Rd Culvert Reconstruction	\$999,000		\$999,000	Asset Renewal Reserve
Roleystone Theatre	\$450,000		\$450,000	Asset Renewal Reserve
John Dunn Pavilion	\$281,000		\$281,000	Asset Renewal Reserve
TOTAL			\$1,730,000	

- a. Carradine Road Culvert Reconstruction
- (i) Increase the Project Budget and Annual Budget FY23 by \$999,000 from \$1,249,300 to \$2,248,300
- (ii) Increase transfer from the Asset Renewal Reserve in the Annual Budget FY23 by \$999,000
- b. Roleystone Theatre

- (i) Increase the Project Budget and Annual Budget FY23 by \$450,000 from \$4,956,400 to \$5,406,400
 - (ii) Increase transfer from the Asset Renewal Reserve in the Annual Budget FY23 by \$450,000
 - c. John Dunn Pavilion
 - (i) Increase the Project Budget and Annual Budget FY23 by \$281,000 from \$3,562,000 to \$3,843,000
 - (ii) Increase transfer from the Asset Renewal Reserve in the Annual Budget FY23 by \$281,000
- 5. APPROVES an amendment to the John Dunn Hall project by amending the Future Projects Reserve funding source of \$597,000 to the Asset Renewal Reserve for \$597,000 and amends the budget accordingly.



Procurement of Goods and Services

Objective

The objectives of this policy are to:

- Deliver efficient, effective, economical and sustainable procurement practices;
- Achieve best value for money outcomes in the community's best interests;
- Ensure all procurement activities are undertaken in a fair and equitable manner and can withstand probity;
- Ensure the City complies with the *Local Government Act 1995*, the *Local Government (Functions and General) Regulations 1996* and *State Records Act 2000*;
- Effectively manage risk in procuring goods and services from external contractors and suppliers; and
- Observe a high standard of ethics and integrity when making procurement decisions.

Scope

This Policy and associated Purchasing Procedures for the Procurement of Goods and Services applies to all employees including temporary / agency employees, involved in the procurement of any goods and services for the City.

Policy

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Definitions

In this Policy unless the contrary intention appears:

CEO:	City of Armadale Chief Executive Officer
City:	City of Armadale
CUA or State CUA:	Western Australia State Government Common Use Arrangement
EOI:	Means expression of interests and refers to the document prepared by the City seeking preliminary information from parties who may be interested in supplying goods or services prior to any formal tender process being implemented.
ERP:	Enterprise Resource Planning software.
Goods Receipt:	Is a formal process undertaken by any Officer to match the received Goods or Services with the Purchase Order through the City ERP.
High Value:	Means any procurement value at or above \$50,000.
Local Supplier:	Means a business located within the City of Armadale suburbs or suburbs of adjoining Local Governments.
Low Value:	Means any procurement value less than \$50,000.
Officer:	City of Armadale employee.
Panel Member:	Means an individual supplier within a Panel of Pre-Qualified Suppliers.
Panel:	Means the Panel of Pre-Qualified Suppliers of goods or services established in accordance with Division 3 of the <i>Local Government (Functions and General) Regulations 1996</i> .
Request(s):	Request for Quotation or Request for Tender.
Requisition:	Is a formal request for obtaining goods or services, initiated by any City of Armadale Officer through the City ERP.
RFQ:	Means a request to provide a quote for specific goods or services and refers to the document prepared by the City seeking formal submissions from interested parties.
RFT:	Means a request for tender and refers to the document prepared by the City seeking formal submissions from interested parties for the provision of goods or services as required by the <i>Local Government (Functions and General) Regulations 1996</i> .
State of Emergency Declaration:	Has the meaning given in Section 3 of the <i>Emergency Management Act 2005</i> .
Supervisor:	Means an employee to whom other employees formally report.
Tender:	Means a formal offer for the provision of goods or services.
WALGA PSP:	Western Australia Local Government Association Preferred Supplier Panel.
WALGA:	Western Australia Local Government Association.

1 Procurement

1.1 Principles

The following principles, standards and behaviours must be observed at all stages of the procurement process:

- (a) All procurement practices shall meet the City's core values of Safety, Honesty, Accountability, Respect and Professionalism.
- (b) All procurement practices are carried out in compliance with the applicable legislation including the *Local Government Act 1995*, the *Local Government (Function and General) Regulations 1996* and the *State Records Act 2000*.
- (c) Procurement practices will be in compliance with the City's Procurement of Goods and Services Policy, Procurement of Goods and Services Procedures and Code of Conduct.
- (d) All Procurement decisions will remain free from unfair bias and all suppliers will be treated equitably and fairly.
- (e) All Procurement decisions will consider value for money as outlined in clause 1.4.
- (f) All information provided to the City by a supplier will be treated as commercial- in-confidence and not released to a third party unless authorised by the supplier or required by law.
- (g) All transactions are fully documented, recorded and stored in compliance with applicable legislation and audit requirements.

1.2 Ethics and Integrity

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

- (a) all procurement decisions must be fully accountable with expenditure of public money undertaken through a transparent, unbiased, efficient and effective process resulting in best value for money outcomes;
- (b) procurement is to be undertaken on a competitive basis (unless otherwise authorised) in which all potential suppliers are treated impartially, honestly and consistently;
- (c) all procurement practices shall comply with legal, operational and ethical requirements consistent with relevant Government legislation, regulations and Council policies; and
- (d) any actual or perceived conflict of interest are to be identified, disclosed and appropriately managed.

1.3 Competence, Confidentiality & Interest

Each officer undertaking a formal high value evaluation on behalf of the City of Armadale commit to:

- (a) Having no Financial, Indirect Financial or Proximity Interest;
- (b) Having no conflict of interest;
- (c) Keeping all information relating to the evaluation process confidential; and
- (d) Keeping the results of the evaluation process confidential.

This commitment is reaffirmed through the completion of a Declaration of Confidentiality and Interest Form **prior** to undertaking any formal high value evaluation on behalf of the City of Armadale.

Any officer unable to complete a Declaration of Confidentiality and Interest Form for whatever reason shall be excluded from the evaluation process.

1.4 Value for Money

Value for Money is an overarching principle governing procurement that allows the best possible outcome to be achieved for the City.

The Value for Money principle underlies all procurement activities and shall consider the whole of life cost. Value for Money is to be achieved via the critical assessment of price, risk, timeliness, environmental, social, economic, compliance and qualitative factors to determine the most advantageous outcome for the City.

Compliance with the specification will be considered more important than obtaining the lowest price, particularly taking into account specification requirements, quality and compliance standards, sustainability life cycle costing and service benchmarks.

A Value for Money assessment requires the comparison and evaluation of conforming offers. All offers are evaluated consistently against both compliance and evaluation criteria with offers not being selected on price alone.

1.5 Contract Management

Value for Money considerations are not only relevant to the selection of a successful supplier but apply to the ongoing management of the contract for the life of the contract.

The CEO will ensure that:

- (a) ongoing and effective contract management is undertaken to monitor contract performance against agreed performance measures and indicators. This is to ensure that agreed outcomes are delivered and value for money is achieved across the life of the contract; and
- (b) supply arrangements and supplier performance are periodically reviewed and reported against visible performance measures to ensure that they are continuing to provide best value for money.

1.6 Contract Renewals, Extensions and Variations

Where a contract has been entered into as the result of a publicly invited tender process, then the Local Government (Functions and General) Regulations, r 21A applies.

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

- The variation does not change the scope of the original contract or increase the contract value beyond 10%; or
- The variation is a renewal or extension of the term of the contract where the extension or renewal options were included in the original contract.

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

1.7 Procurement Thresholds and Practices

1.7.1 Approach to Market Priority

When approaching the market to obtain quotations to form a contract, the City will consider and apply, where applicable, the following order of priority for engagement:

Priority	Requirement
	Contracted Suppliers
1	Current contracts, including Panels of Pre-Qualified Suppliers or other contracted suppliers, must be used where the City's requirements can be met through an existing contract.
	Local Suppliers (Buy Local)
2	Where the purchasing value does not exceed the tender threshold, and a relevant local supplier is capable of providing the required supply, the City will ensure that wherever possible, quotations are obtained from local suppliers.
	Tender Exempt Arrangement
3	Use a relevant WALGA PSP or State CUA, regardless of whether or not the purchasing value will exceed the tender threshold unless otherwise approved.
	Other Tender Exempt Arrangement
4	Regardless of whether or not the purchasing value will exceed the tender threshold, the City will investigate and seek quotations from WA Disability Enterprises that are capable of providing the required supply. Where the purchasing value does not exceed the tender threshold, the City will investigate and seek quotations from Aboriginal businesses that are capable of providing the required supply.
	Other Suppliers
5	Where there is no relevant existing City contract or the City believes value for money is best achieved outside of the other listed priorities, purchasing activity from any other supplier is to be in accordance with the relevant purchasing value threshold specified in the table below.

1.7.2 Procurement Value

The Procurement Value, assessed in accordance with clause 1.7.1, determines the Procurement Practice to be applied to the City's procurement activities.

Procurement Value (ex GST)	Procurement Practice	Requisition Approval
Up to \$1,999	Seek at least one (1) verbal or written quotation from a suitable supplier in accordance with the Supplier Order of Priority detailed in clause 1.7.1.	Supervisor or above
\$2,000 - \$9,999	Seek at least one (1) written quote from a suitable supplier in accordance with the Supplier Order of Priority detailed in clause 1.7.1.	Supervisor or above
\$10,000 - \$49,999	Unless otherwise approved by an Executive Director*, seek a minimum of two (2) written quotes from suitable suppliers in accordance with the Supplier Order of Priority detailed in clause 1.7.1.	Coordinator or above
\$50,000 - \$99,999	Unless otherwise approved by an Executive Director*, seek a minimum of three (3) written quotes from suitable suppliers in accordance with the Supplier Order of Priority detailed in clause 1.7.1.	Manager or above
\$100,000 - \$249,999	Unless otherwise approved by an Executive Director*, seek a minimum of three (3) written quotes from suitable suppliers in accordance with the Supplier Order of Priority detailed in clause 1.7.1.	Executive Director or above
Over \$250,000	Conduct a public Tender process in accordance with Part 4 of the <i>Local Government (Functions and General) Regulations 1996</i> ; OR Unless otherwise approved by the CEO*, seek a minimum of three (3) written quotes from a Tender exempt body set out in Regulation 11.2 of the <i>Local Government (Functions and General) Regulations 1996</i> such as WALGA PSP or State CUA.	CEO or Council

Table 1

*See Section 1.7.5 and 1.8

These procurement practices represent the minimum requirements.

To ensure value for money, employees must consider the nature and risk of the procurement and determine whether a more rigorous procurement process is required to encourage the appropriate level of competition.

When determining the applicable procurement practice, employees must take into account the total cost over the life of the agreement, including options to extend.

Repetitive low value contracts for the same service with one or more suppliers that approach or exceed:

- \$50,000 up to \$249,000 (ex GST) within three years must be collectively put out for quote in line with this Policy and the City of Armadale Procedures for the Procurement of Goods and Services.

- \$250,000 (ex GST) within three years must be collectively tendered unless exemptions apply under Regulation 11.2 of the Local Government (Functions and General) Regulations 1996.

1.7.3 Authorisations

All officers within the City of Armadale are able to raise a requisition to purchase Goods or Services on behalf of the City.

Authorisation to approve a requisition has been delegated to selected organisational positions in accordance with the City of Armadale Financial Delegation Limit list.

Positions with a Financial Delegation Limit may approve requisitions up to the limit as defined within the Financial Delegation Limit list.

The CEO may:

- (a) Review and amend positions on the Financial Delegation Limit list.
- (b) Review and amend a position's delegation limit on the Financial Delegation Limit list subject to the Procurement Values shown in Table 1 of Clause 1.7.2 of this Policy.
- (c) Restrict the scope of purchases to areas that relate only to the scope of duties for which the Officer is engaged; and
- (d) Place any conditions on procurement by Officers including use of credit cards, records to be kept, and auditing of purchases made to ensure compliance with the Act, Regulations and this policy.

Requisitions must be raised and approved for all goods and services prior to the issuing of a Purchase Order to a supplier, Goods or Services being supplied, Goods Receipt or processing of a supplier invoice for payment unless:

- (a) authorised in an emergency under section 6.8(1)(c) of the *Local Government Act 1995*; or
- (b) A state of emergency has been declared and purchases are to be for goods or services directly required for the purposes of addressing a need arising from the hazard, or from the impact or consequences of the hazard, to which the state of emergency relates, subject to purchases being approved by the CEO.

1.7.4 Emergency Purchases

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

- (a) Local emergency and the expenditure is required (within existing budget allocations and below the tender threshold) to respond to an imminent risk to public safety, protect or make safe property or infrastructure assets. This means that quotations need not be sought as required by this policy; or
- (b) Local emergency and the expenditure is required (with no relevant available budget allocation) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets in accordance with s.6.8

of the *Local Government Act 1995* and *Local Government (Functions and General Regulation) Regulations 1996* r11(2)(a). For clarity tenders do not have to be called if the value exceeds the tender threshold of \$250,000 and quotations need not be obtained for any amount under \$250,000 provided the expenditure has been authorised in advance by the Mayor or by Council resolution; or

- (c) A State of Emergency declared under the *Emergency Management Act 2005* and therefore, *Local Government (Functions and General) Regulations 1996* r11(2)(aa), (ja) and (3) apply to vary the application of this policy.

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

1.7.5 Sole Source of Supply (Monopoly Suppliers)

The application of provision "sole source of supply" should only occur in limited cases as procurement experience indicates that generally more than one supplier is able to provide the requirements.

Procurement of goods, services or works available from only one private sector source of supply is only permitted without undertaking a competitive process (public Tender, RFQ or Tender exempt processes) in circumstances where the CEO or Executive Director is satisfied that there is genuinely only one source of supply for those goods, services or works and falls within the CEO's or Executive Director's delegated authority limit. The CEO or Executive Director must use their best endeavours to determine if the supplier is genuinely a sole source supplier by exploring if there are any alternative sources of supply and once determined, written confirmation must be captured within the City's approved electronic corporate record keeping system for audit purposes.

Refer to City of Armadale Procedures for the Procurement of Goods and Services for further details.

1.8 Waiver of requirement for Multiple Quotations

In accordance with this Policy, multiple written quotations are required for purchases \$10,000 (ex GST) and above. In exceptional circumstances, a request for exemption from obtaining multiple Quotations for purchases up to \$249,999 (ex GST) may be obtained from an Executive Director.

For the purpose of this clause, exceptional circumstances may be defined as:

- a) Emergency Purchases as defined in Clause 1.7.4 of this Policy; or
- b) Sole Source of Supply (Monopoly Suppliers) as defined in Clause 1.7.5 of this Policy; or
- c) Where there is an immediate high risk to:
 - a. the business continuity of an essential service; or
 - b. the safety and security of City Officers, contractors, volunteers or the public; or

- c. The integrity and security of the information held by the City
- d) Unexpected equipment failure or sudden deterioration where delays in replacement would seriously impact the City's service delivery.
- e) Niche Market Product or Service (e.g. Seek; Facebook)

Each Quotation Waiver request will be assessed on its own merits and approval must be obtained from an Executive Director prior to raising a requisition or placing an order.

The CEO may approve a Quotation Waiver for purchases over \$250,000.

All waivers, approved or declined, are to be saved in the appropriate CM9 folder and presented to the CEO by the relevant Executive Director on a monthly basis and made available to audit scrutiny.

1.9 Statutory Payments

For the avoidance of doubt, Statutory Payments undertaken by the City are not considered procurement of Goods and Services in accordance with this Policy. Examples of these payments may be Goods and Services Tax (GST), PAYG, Emergency Services Levy, Superannuation and the Landfill Levy. These payments are made in conjunction with the delegations from the Chief Executive Officer under Regulation 5 and 11 of the *Local Government (Financial Management) Regulations 1996*.

2 Sustainable Procurement

The City is committed to sustainable procurement practices with preference to suppliers who are socially and environmentally responsible and who demonstrate sustainable business practices that result in improved environmental, social and local economic outcomes.

Requests for tender and high value quotes are to include a request for information from suppliers regarding their sustainable practices and/or demonstrate that where appropriate their product or service offers enhanced sustainable benefits.

The City shall endeavour to identify and procure goods and services that:

- (a) Generate local employment and local business economic opportunities;
- (b) Provide employment and training opportunities for marginalised groups;
- (c) Demonstrate environmental best practice in energy and manufacturing efficiencies, use sustainable resources, minimise waste and pollutants;
- (d) Are ethically sourced from sustainable and fair trade supply chains; and
- (e) Demonstrate economic efficiencies in operations, through innovation and technologies.

Sustainable considerations must also consider value for money outcomes.

2.1 Buy Local

Under the State Government's Western Australian Buy Local Policy 2022, Local Governments, including the City, are encouraged to maximise participation of local and small businesses in the supply of goods, services and works purchased or contracted by the City in accordance with the City's local economy objectives as detailed in the City's Strategic Community Plan.

A key goal in this policy is open and fair competition to ensure that Western Australian businesses are provided with every opportunity to bid for work. It is recognised that not every category of goods, services or works that are purchased by the City will lend itself to supply by local businesses.

For the avoidance of doubt, Regional Price Preference in Part 4A of the *Local Government (Function and General) Regulations 1996* does not apply to this Policy.

The City's policy encourages the investment and development of competitive local businesses that operate from permanently staffed local business premises within the City's boundaries first and secondly within the broader region.

As far as practicable the City will:

- (a) Where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- (b) Consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- (c) Ensure that procurement plans address local business capability and local content;
- (d) Explore the capability of local businesses to meet requirements and design requests that can take advantage of this opportunity;
- (e) Avoid bias in Requests that may significantly disadvantage or prevent local business from bidding; and
- (f) Provide appropriate, adequate and consistent information to local suppliers.

Where appropriate, a qualitative weighting (not price weighting) is to be included in the evaluation criteria for quotes and tenders where there is potential for local economic benefits that benefit the community as a whole.

3 Panels of Pre-Qualified Suppliers

3.1 Objectives

A Panel may be created where all the following factors apply.

- (a) It is determined that a range of similar goods and services are required to be purchased on a continuing and regular basis;
- (b) The Panel will streamline and will improve procurement processes; and
- (c) The City has the capability to establish a Panel and manage the risks and achieve the benefits expected of the proposed Panel through a Contract Management Plan.

3.2 Establishing and Maintaining a Panel

If the City decides that a Panel is to be created, it will establish the Panel in accordance with the requirements of Division 3 of the Regulations.

- (a) Panels may be established for one supply requirement, or a number of similar supply requirements under defined categories. This will be undertaken through an invitation procurement process advertised via a state-wide notice.
- (b) Panels may be established for any length of time up to a maximum of three (3) years, subject to approval of the CEO.
- (c) Evaluation criteria will be determined and communicated in the application process by which applications will be assessed and accepted.
- (d) Each invitation to apply to become a pre-qualified supplier will state the expected number of suppliers the City intends to put on the panel.
- (e) Should a Panel member leave the Panel within 12 months of contract commencement, they may be replaced by the next ranked supplier determined in the value for money assessment should they accept the offer. Should this supplier decline, the City may decide to invite the next ranked supplier and so forth until a supplier accepts a contract. Should the City deem that all suitable suppliers be exhausted, the City may continue to operate the Panel ensuring that the minimum of two (2) Panel Members remain and if this is not the case, the City must re-establish a new Panel via the relevant procurement process as set out in this policy.
- (f) Should a Panel Member leave the Panel after the initial 12 month contract period the City may continue to operate the Panel ensuring that the minimum of 2 Panel Members remain and if this is not the case, the City must re-establish a new Panel.
- (g) At the commencement of each Panel of pre-qualified suppliers a communications plan must be developed. This will set out how all communication between the City and Panel members will take place during the term of the Panel.
- (h) Unless otherwise varied upwards by an Executive Director or the CEO there shall be a minimum of two (2) suppliers appointed to a panel and a minimum of one supplier for each category when more than one category is set out in the Panel.

3.3 Distributing Work amongst Panel Members

To satisfy Regulation 24AD(5) of the *Local Government (Functions and General) Regulations 1996*, the detailed information associated with each invitation to apply to join the Panel will prescribe one of the following as to whether the City intends to:

- (a) obtain quotations from each pre-qualified supplier on the Panel with respect to all purchases; or
- (b) purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- (c) develop a ranking system for selection to the Panel, with work awarded in accordance with *Local Government (Functions and General) Regulations 1996*.

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

- (a) each Panel member will have the opportunity to bid for each item of work under the Panel. This invitation may include pre-determined criteria to help assess the suitability of the panel members for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
- (b) work will be allocated to each panel member on a rotational basis regardless of the value of work required in each instance. This is more appropriate where there is little variation in the prices submitted by each panel member and there is consistency in the value of work required; or
- (c) work will be allocated to each panel member based on suitability, taking into account skills, knowledge and expertise for the given type of work on each occasion. Work is to be shared amongst panel members appropriately; or
- (d) if during procurement planning it is identified that none of the above options are suitable a written request can be submitted to Procurement for an alternative option.

Should all Panel members not be able to provide the goods/services within the requested timeframes or other parameters set, suppliers outside of the panel can be invited to supply in accordance with the Purchasing Thresholds stated in Table 1.

Documented evidence that all panel members are unable to provide the goods/services is to be captured within the City's approved electronic corporate record keeping system.

SPECIAL NOTE: In accordance with Regulation 24AJ of the *Local Government (Functions and General) Regulations 1996*, a contract (within the panel contract) must not be formed with a pre-qualified supplier for goods/services for a period exceeding 12 months, which includes options to extend the contract.

3.4 Purchasing from the Panel

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

3.5 Communications with Panel Members

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

At the commencement of each Panel of pre-qualified suppliers a communications plan must be developed. This will set out how all communication between the City and Panel members will take place during the term of the Panel.

4 Record Keeping

Comprehensive records of all communications and transactions with potential suppliers and contractors within the processing of Tenders, Panels of Pre-Qualified Suppliers, Quotations, Expressions of Interests and Contracts must be captured within the City's approved electronic corporate record keeping system and in accordance with the City's Record Keeping Policy ADM 15 and the *State Records Act 2000*.

5 Procurement Non-Compliance

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

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

Procurement activities are subject to financial and performance audits which review compliance with legislative requirements and the City's policies and procedures.

If non-compliance with legislation, this Procurement Policy or the City's Code of Conduct, is identified it must be reported to the CEO or Manager City Governance.

A failure to comply with legislation, this policy or the City's Code of Conduct when undertaking procurement activities, may be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated it may be treated as:

- (a) an opportunity for additional training to be provided;
- (b) a disciplinary matter, which may or may not be subject to reporting requirements under the *Public Sector Management Act 1994*; or
- (c) misconduct which is subject to reporting requirements in accordance with the *Corruption, Crime and Misconduct Act 2003* and may result in employee termination and/or criminal prosecution for serious matters.

6 Applicable Legislation

Act	<i>Local Government Act 1995</i>
Regulation	<i>Local Government (Functions and General) Regulations 1996</i>

Delegation of Power

Yes

7 Linked to influencing strategies or plans

This policy is related to the Corporate Business Plan 2022/23 – 2025/26

- 1.3.1.3 Support the development of a Library in Harrisdale/Piara Waters to be operative in 2023.
- 1.3.1.4 Progress the development of the Forrestdale Community Hub.
- 1.3.1.5 Progress the development of the Roleystone Theatre.
- 1.4.1.1 Construct the Bedforddale Fire Station.
- 2.1.4.4 Develop options for improving the sustainability of the City's fleet such as transitioning to electric or non-hydrocarbon vehicles.
- 2.2.1.2 Develop for consideration by Council a program for retrofitting of embayments on long verges (inclusive of street trees) and around local parks.
- 2.2.2.1 Implement the City's Urban Forest Strategy 2014.
- 2.2.2.2 Implement the Footpath Program and Bike Plan.
- 2.2.2.3 Develop and implement a verge maintenance strategy.
- 2.2.2.5 Improve the amenity of streetscapes through the use of public art.
- 2.2.4.2 Implement Parks Improvement Plan
- 2.4.1.2 Ensure the City's Waste Collection service is competitive in terms of level of service and cost.
- 4.1.1.4 Maintain a portfolio of "shovel ready" projects consistent with identified community priorities in order to take advantage of funding opportunities.
- 4.1.3.6 Ensure that the City's operations is proactively compared with the findings and recommendations of external reviews, such as Office of the Auditor General Focus Audits, and promptly takes any corrective measures necessary to ensure compliance.
- 4.1.5.1 Ensure that conflicts of interest are understood, readily disclosed and appropriately managed.
- 4.1.5.6 Ensure that gifts are promptly declared or appropriately refused in accordance with legislative requirements and the City's Code of Conduct.
- 4.1.5.9 Build a strong commitment to comprehensive information capture and governance, which evidences accountable and transparent decision making.
- 4.2.2.1 Review accepted custom and practice regularly and assess against best practice to ensure greatest value is being delivered to the community.
- 4.2.2.3 Establish systems and processes to harness, assess and support the implementation of innovations.
- 4.3.3.1 Review tender criteria and weightings as well as the City's Procurement Policy.
- 4.4.4.1 Strive for high quality, consistent and efficient customer service delivery.

8 Linked to procedure

Yes

9 Other Implications

Financial/Budget Implications

This Policy impacts significantly on the budget.

Asset Management Implications

This Policy impacts on all assets purchased by the City

Environmental Implications

This Policy may have environmental implications depending on the purchase.

Work Health and Safety Implications

This Policy may have WHS implications depending on the purchase.

10 Administrative information

Adopted on	23 March 2009 (CA2/3/09)
Reviewed or amended	28 May 2012 (CS40/5/12) 21 December 2015 (CS101/12/15) 28 May 2018 (CS43/5/18) 24 August 2020 (CS39/8/20) 18 April 2023 ()
Responsible department	City Governance

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Page	Section	Original Content	Updated Content
02	Content	Section not included in current Policy	Table of Contents added to Policy
02	Policy	All employees shall observe the highest standards of ethics and integrity in all procurement activities. All goods and services are to be acquired utilising the most efficient, effective, economical and sustainable processes delivering best outcomes for the City, the local community and the local business community.	Wording removed due to duplication in other sections of the Policy.
03	Definitions	Not applicable	Definition added for CEO, City, CUA, ERP, Goods Receipt, High Value, Local Supplier, Low Value, Officer, Requisition, WALGA PSP. Definition removed for Rolling Contract
04	Principles 1.1 (c)	Procurement practices will be in compliance with the City's Procurement Policy, the City's Purchasing Procedures for the Procurement of Goods and Services and the City's Code of Conduct.	Procurement practices will be in compliance with the City's Procurement of Goods and Services Policy, Procurement of Goods and Services Procedures and Code of Conduct.
04	Principles 1.1(e)	All Procurement decisions will consider value for money as outlined in section 8.	All Procurement decisions will consider value for money as outlined in clause 1.4.
05	Contract Management 1.5	Value for Money considerations are not only relevant to the selection of a successful supplier but apply to the ongoing management of the contract for the life of the procurement.	Value for Money considerations are not only relevant to the selection of a successful supplier but apply to the ongoing management of the contract for the life of the contract.
11	Buy Local 2.1	Under the State Government's Buy Local Policy, Government Agencies and Local Governments, including the City, are encouraged to maximise participation of local and small businesses in the supply of goods, services and works purchased or contracted by government agencies in accordance with the City's local economy objectives as detailed in the City's Strategic Community Plan.	Under the State Government's Western Australian Buy Local Policy 2022, Local Governments, including the City, are encouraged to maximise participation of local and small businesses in the supply of goods, services and works purchased or contracted by the City in accordance with the City's local economy objectives as detailed in the City's Strategic Community Plan.

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Page	Section	Original Content	Updated Content
7	Procurement Value 1.7.2	Procurement Thresholds Procurement of all goods and services shall be in accordance with Table 1.	Procurement Value The Procurement Value, assessed in accordance with clause 1.7.1, determines the Procurement Practice to be applied to the City's procurement activities.
7	Procurement Value 1.7.2	Not applicable	Minor formatting updates to Table 1 Inclusion Note beneath Table 1 See Section 1.7.5 and 1.8 (as to Sole Source Supply and Waiver Requirement) Inclusion of "Unless otherwise approved by the CEO *" .. These Procurement Practices represent
8	Authorisations 1.7.3	Authorisation to approve purchase requisitions, orders and invoices has been given to selected organisation positions and is noted on the relevant position descriptions in accordance with the Purchasing and Invoicing Authorisation Matrix. The CEO may: (a) Allocate and vary authority for positions or individual employees to make procurement decisions below and up to the limits set out in Table 1 above; (b) Restrict the scope of purchases to areas that relate only to the scope of duties for which the employee is engaged; and (c) Place any conditions on procurement by employees including use of credit cards, records to be kept, and auditing of purchases made to ensure compliance with the Act, Regulations and this policy.	All officers within the City of Armadale are able to raise a requisition to purchase Goods or Services on behalf of the City. Authorisation to approve a requisition has been delegated to selected organisational positions in

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Page	Section	Original Content	Updated Content
		The City will not enter into a rolling contract unless the agreement will terminate at the specified expiry date with no termination notification required by the City of Armadale and/or enter into a rolling contract that automatically renews unless otherwise approved by the Manager Governance & Administration.	<p>accordance with the City of Armadale Financial Delegation Limit list.</p> <p>Positions with a Financial Delegation Limit may approve requisitions up to the limit as defined within the Financial Delegation Limit list.</p> <p>The CEO may:</p> <ul style="list-style-type: none"> (a) Review and amend positions on the Financial Delegation Limit list. (b) Review and amend a position's delegation limit on the Financial Delegation Limit list subject to the Procurement Values shown in Table 1 of Clause 1.7.2 of this Policy. (c) Restrict the scope of purchases to areas that relate only to the scope of duties for which the Officer is engaged; and (d) Place any conditions on procurement by Officers including use of credit cards, records to be kept, and auditing of purchases made to ensure compliance with the Act, Regulations and this policy. <p>Requisitions must be raised and approved for all goods and services prior to the issuing of a Purchase Order to a supplier, Goods or Services being supplied, Goods Receipt or processing of a supplier invoice for payment unless</p> <ul style="list-style-type: none"> (a) authorised in an emergency under section 6.8(1)(c) of the <i>Local Government Act 1995</i>; or (b) A state of emergency has been declared and purchases are to be for goods or services directly required for the purposes of addressing a need arising from the hazard, or from the impact or consequences of

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			the hazard, to which the state of emergency relates, subject to purchases being approved by the CEO.
9	Sole Source of Supply (Monopoly Suppliers) Section 1.7.5	<p>The procurement of goods, services or works available from only one private sector source of supply is only permitted without undertaking a competitive process (public Tender, RFQ or Tender exempt processes) in circumstances where the CEO is satisfied that there is genuinely only one source of supply for those goods, services or works and falls within the CEO's delegated authority limit. The CEO must use their best endeavours to determine if the supplier is genuinely a sole source supplier by exploring if there are any alternative sources of supply and once determined, written confirmation must be captured within the City's approved electronic corporate record keeping system for audit purposes.</p> <p>Refer to City of Armadale Procedures for the Procurement of Goods and Services for further details.</p> <p>SPECIAL NOTE: The application of provision "sole source of supply" should only occur in limited cases as procurement experience indicates that generally more than one supplier is able to provide the requirements.</p>	<p>The application of provision "sole source of supply" should only occur in limited cases as procurement experience indicates that generally more than one supplier is able to provide the requirements.</p> <p>Procurement of goods, services or works available from only one private sector source of supply is only permitted without undertaking a competitive process (public Tender, RFQ or Tender exempt processes) in circumstances where the CEO or Executive Director is satisfied that there is genuinely only one source of supply for those goods, services or works and falls within the CEO or Executive Director's delegated authority limit. The CEO or Executive Director must use their best endeavours to determine if the supplier is genuinely a sole source supplier by exploring if there are any alternative sources of supply and once determined, written confirmation must be captured within the City's approved electronic corporate record keeping system for audit purposes.</p> <p>Refer to City of Armadale Procedures for the Procurement of Goods and Services for further details.</p>
	Electronic Lodgement of Submissions	<p>Electronic lodgement of submissions for EOI/Panel of Pre-Qualified Suppliers/Quotations is encouraged and is to be implemented where practicable.</p> <p>All tenders are to be submitted via Vendor panel.</p>	Removed from the Policy as this is addressed within the Request Conditions.

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Page	Section	Original Content	Updated Content
5	Competence, Confidentiality & Interest Section 1.3	All officers evaluating submissions must complete a Declaration of Confidentiality and Interest Form prior to the evaluation and are to comply with the Record Keeping requirements under section 6. Any officer making a declaration shall be excluded from the procurement and evaluation process.	Each officer undertaking a formal high value evaluation on behalf of the City of Armadale commit to: (a) Having no Financial Indirect Financial or Proximity Interest; (b) Having no conflict of interest; (c) Keeping all information relating to the evaluation process confidential; and (d) Keeping the results of the evaluation process confidential. This commitment is reaffirmed through the completion of a Declaration of Confidentiality and Interest Form prior to undertaking any formal high value evaluation on behalf of the City of Armadale. Any officer unable to complete a Declaration of Confidentiality and Interest Form for whatever reason shall be excluded from the evaluation process.
6	Approach to Market Priority Section 1.7.1	Section not included in current Policy	Introduction of an approach to market priority when undertaking Procurement: 1 – Contracted Supplier 2 – Local Suppliers 3 – Tender Exempt Arrangement (WALGA PSP or State CUA) 4 – Other Tender Exempt Arrangement 5 – Other Suppliers
9	Waiver of requirement for Multiple Quotations Section 1.8	Section not included in current Policy	In accordance with this Policy, multiple written quotations are required for purchases \$10,000 (ex GST) and above. In exceptional circumstances, a request for exemption from obtaining multiple Quotations for purchases up to

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			<p>\$249,999 (ex GST) may be obtained from an Executive Director.</p> <p>For the purpose of this clause, exceptional circumstances may be defined as:</p> <ul style="list-style-type: none"> a) Emergency Purchases as defined in Clause 1.7.4 of this Policy; or b) Sole Source of Supply (Monopoly Suppliers) as defined in Clause 1.7.5 of this Policy; or c) Where there is an immediate high risk to: <ul style="list-style-type: none"> a. the business continuity of an essential service; or b. the safety and security of City Officers, contractors, volunteers or the public; or c. The integrity and security of the information held by the City d) Unexpected equipment failure or sudden deterioration where delays in replacement would seriously impact the City's service delivery. e) Niche Market Product or Service (e.g. Seek; Facebook) <p>Each Quotation Waiver request will be assessed on its own merits and approval must be obtained from an Executive Director prior to raising a requisition or placing an order.</p> <p>The CEO may approve a Quotation Waiver for purchases over \$250,000.</p> <p>All waivers, approved or declined, are to be saved in the appropriate CM9 folder and presented to the CEO by the relevant Executive Director on a monthly basis and made available to audit scrutiny.</p>

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Page	Section	Original Content	Updated Content
10	Statutory Payments Section 1.9	Section not included in current Policy	For the avoidance of doubt, Statutory Payments undertaken by the City are not considered procurement of Goods and Services in accordance with this Policy. Examples of these payments may be Goods and Services Tax (GST), PAYG, Emergency Services Levy, Superannuation and the Landfill Levy. These payments are made in conjunction with the delegations from the Chief Executive Officer under <i>Regulation 5 and 11 of the Local Government (Financial Management) Regulations 1996</i> .
10	Sustainable Procurement	Requests are to include a request for information from suppliers regarding their sustainable practices and/or demonstrate that where appropriate....	Include the words Tender and High Value Quotes after Requests....
12	Establishing and Maintaining a Panel Section 3.2	When establishing a panel the following is to be considered and documented accordingly for each Panel: (a) panels may be established for one supply requirement, or a number of similar supply requirements under defined categories. (b) where it is agreed that a panel shall be created it may be established for a maximum period of three (3) years. The length of period of each panel shall be determined by either the CEO or the relevant Executive Director, Executive Manager or Manager. (c) at the commencement of each Panel of pre-qualified suppliers a communications plan must be developed. This will set out how all communication between the City and Panel members will take place during the term of the Panel. (d) unless otherwise varied by an Executive Director or the CEO there shall be a minimum of two (2) suppliers appointed to a panel and a minimum of one supplier for	If the City decides that a Panel is to be created, it will establish the Panel in accordance with the requirements of Division 3 of the Regulations. (a) Panels may be established for one supply requirement, or a number of similar supply requirements under defined categories. This will be undertaken through an invitation procurement process advertised via a state-wide notice. (b) Panels may be established for any length of time up to a maximum of three (3) years, subject to approval of the CEO. (c) Evaluation criteria will be determined and communicated in the application process by which applications will be assessed and accepted. (d) Each invitation to apply to become a pre-qualified supplier will state the expected number of suppliers the City intends to put on the panel. (e) should a Panel member leave the Panel within 12 months of contract commencement, they may be replaced by the next ranked supplier determined in the

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		<p>each category when more than one category is set out in the Panel.</p> <p>(e) each invitation to apply to become a pre-qualified supplier must state the expected number of suppliers it intends to put on the panel under each category.</p> <p>(f) should a Panel member leave the Panel within 12 months of contract commencement, they may be replaced by the next ranked supplier determined in the value for money assessment should they accept the offer. Should this supplier decline, the City may decide to invite the next ranked supplier and so forth until a supplier accepts a contract. Should the City deem that all suitable suppliers be exhausted, the City may continue to operate the Panel ensuring that the minimum of two (2) Panel Members remain and if this is not the case, the City must re- establish a new Panel via the relevant procurement process as set out in this policy.</p> <p>(g) should a Panel Member leave the Panel after the initial 12 month contract period the City may continue to operate the Panel ensuring that the minimum of 2 Panel Members remain and if this is not the case, the City must re-establish a new Panel.</p>	<p>value for money assessment should they accept the offer. Should this supplier decline, the City may decide to invite the next ranked supplier and so forth until a supplier accepts a contract. Should the City deem that all suitable suppliers be exhausted, the City may continue to operate the Panel ensuring that the minimum of two (2) Panel Members remain and if this is not the case, the City must re- establish a new Panel via the relevant procurement process as set out in this policy.</p> <p>(f) should a Panel Member leave the Panel after the initial 12 month contract period the City may continue to operate the Panel ensuring that the minimum of 2 Panel Members remain and if this is not the case, the City must re-establish a new Panel.</p> <p>(g) at the commencement of each Panel of pre-qualified suppliers a communications plan must be developed. This will set out how all communication between the City and Panel members will take place during the term of the Panel.</p> <p>(h) unless otherwise varied (upwards) by an Executive Director or the CEO there shall be a minimum of two (2) suppliers appointed to a panel and a minimum of one supplier for each category when more than one category is set out in the Panel.</p>
13	<p>Distributing Work amongst Panel Members</p> <p>Section 3.3</p>	<p>When establishing a Panel of Pre-Qualified Suppliers and satisfy r24AD(5) of the Local Government (Functions and General) Regulations 1996, the detailed information associated with each invitation to apply to join the Panel will prescribe one of the following as to whether the City intends to:</p> <p>(a) obtain quotations from each pre-qualified supplier on the Panel with respect to all purchases; or</p>	<p>To satisfy Regulation 24AD(5) of the <i>Local Government (Functions and General) Regulations 1996</i>, the detailed information associated with each invitation to apply to</p>

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		<p>(b) purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or</p> <p>(c) develop a ranking system for selection to the Panel, with work awarded in accordance with Local Government (Functions and General) Regulations 1996.</p> <p>In considering the distribution of work among Panel members, the detailed information will also prescribe whether:</p> <p>(a) each Panel member will have the opportunity to bid for each item of work under the Panel or work will be allocated to the panel member who submitted the most favourable price for the requirements requested. This invitation may include pre- determined criteria to help assess the suitability of the panel members. If the panel member is unable to complete the work when it is required, then the work will be allocated to the panel member that submitted the next most favourable price. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or</p> <p>(b) work will be allocated to each panel member on a rotational basis regardless of the value of work required in each instance. This is more appropriate where there is little variation in the prices submitted by each panel member and there is consistency in the value of work required; or</p> <p>(c) work will be allocated to each panel member based on suitability, taking into account skills, knowledge and expertise for the given type of work on each occasion. Work is to be shared amongst panel members appropriately; or</p> <p>(d) if during procurement planning it is identified that none of the above options are suitable a written request</p>	<p>join the Panel will prescribe one of the following as to whether the City intends to:</p> <p>(a) obtain quotations from each pre-qualified supplier on the Panel with respect to all purchases; or</p> <p>(b) purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or</p> <p>(c) develop a ranking system for selection to the Panel, with work awarded in accordance with Local Government (Functions and General) Regulations 1996.</p> <p>In considering the distribution of work among Panel members, the detailed information will also prescribe whether:</p> <p>(a) each Panel member will have the opportunity to bid for each item of work under the Panel. This invitation may include pre- determined criteria to help assess the suitability of the panel members for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or</p> <p>(b) work will be allocated to each panel member on a rotational basis regardless of the value of work required in each instance. This is more appropriate where there is little variation in the prices submitted by each panel member and there is consistency in the value of work required; or</p> <p>(c) work will be allocated to each panel member based on suitability, taking into account skills, knowledge and expertise for the given type of work on each occasion. Work is to be shared amongst panel members appropriately; or</p> <p>(d) if during procurement planning it is identified that none of the above options are suitable a written request</p>

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		<p>can be submitted to Procurement for an alternative option. Should all Panel members not be able to provide the goods/services within the requested timeframes or other parameters set, suppliers outside of the panel can be invited to supply in accordance with the Purchasing Thresholds stated in Table 1. Documented evidence that all panel members are unable to provide the goods/services is to be captured within the City's approved electronic corporate record keeping system.</p> <p>SPECIAL NOTE: In accordance with <i>Regulation 24AJ of the Local Government (Functions and General) Regulations 1996</i>, a contract (within the panel contract) must not be formed with a pre-qualified supplier for goods/services for a period exceeding 12 months, which includes options to extend the contract.</p>	<p>can be submitted to Procurement for an alternative option. Should all Panel members not be able to provide the goods/services within the requested timeframes or other parameters set, suppliers outside of the panel can be invited to supply in accordance with the Purchasing Thresholds stated in Table 1. Documented evidence that all panel members are unable to provide the goods/services is to be captured within the City's approved electronic corporate record keeping system.</p> <p>SPECIAL NOTE: In accordance with <i>Regulation 24AJ of the Local Government (Functions and General) Regulations 1996</i>, a contract (within the panel contract) must not be formed with a pre-qualified supplier for goods/services for a period exceeding 12 months, which includes options to extend the contract.</p>
14	<p>Purchasing from the Panel</p> <p>Section 3.4</p>	Section not included in current Policy	The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every Panel member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.
14	<p>Communications with Panel Members</p> <p>Section 3.5</p>	Section not included in current Policy	<p>The City will ensure clear, consistent and regular communication with Panel Members.</p> <p>At the commencement of each Panel of pre-qualified suppliers a communications plan must be developed. This will set out how all communication between the City and Panel members will take place during the term of the Panel.</p>
14	Procurement Non-Compliance	Procurement activities are subject to financial and performance audits which review compliance with	The Procurement of Goods and Services Policy is mandated under the <i>Local Government Act 1995</i> and Regulation 11A of the <i>Local Government (Functions and</i>

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	Section 5	<p>legislative requirements and also compliance with the City's policies and procedures.</p> <p>A failure to comply with the requirements of this policy will be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.</p> <p>Where a breach is substantiated it may be treated as:</p> <p>(a) an opportunity for additional training to be provided;</p> <p>(b) a disciplinary matter, which may or may not be subject to reporting requirements under the <i>Public Sector Management Act 1994</i>;</p> <p>(c) misconduct which is subject to reporting requirements in accordance with the <i>Corruption, Crime and Misconduct Act 2003</i>; and may result in employee termination and/or criminal prosecution for serious matters.</p>	<p><i>General) Regulations 1996</i> and therefore the policy forms part of the legislative framework in which the Local Government is required to conduct business.</p> <p>Where legislative or policy compliance is not reasonably able to be achieved, records must evidence the rationale and decision making processes that substantiate the non-compliance.</p> <p>Procurement activities are subject to financial and performance audits which review compliance with legislative requirements and the City's policies and procedures.</p> <p>If non-compliance with legislation, this Procurement Policy or the City's Code of Conduct, is identified it must be reported to the CEO or Manager City Governance.</p> <p>A failure to comply with legislation, this policy or the City's Code of Conduct when undertaking procurement activities, may be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.</p> <p>Where a breach is substantiated it may be treated as:</p> <p>(a) an opportunity for additional training to be provided;</p> <p>(b) a disciplinary matter, which may or may not be subject to reporting requirements under the <i>Public Sector Management Act 1994</i>; or</p> <p>(c) misconduct which is subject to reporting requirements in accordance with the <i>Corruption, Crime and Misconduct Act 2003</i> and may result in employee termination and/or criminal prosecution for serious matters.</p>