



## Dandaragan - Compliance Audit Return 2019

### Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

| <b>Commercial Enterprises by Local Governments</b> |                                   |  |                 |                 |                   |
|--|-----------------------------------|--|-----------------|-----------------|-------------------|
| <b>No</b>  | <b>Reference</b>                  | <b>Question</b>  | <b>Response</b> | <b>Comments</b> | <b>Respondent</b> |
| 1  | s3.59(2)(a)(b)(c)<br>F&G Reg 7,9  | Has the local government prepared a business plan for each major trading undertaking in 2019?  | N/A             |                 | Brent Bailey      |
| 2  | s3.59(2)(a)(b)(c)<br>F&G Reg 7,10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?   | N/A             |                 | Brent Bailey      |
| 3  | s3.59(2)(a)(b)(c)<br>F&G Reg 7,10 | Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2019?                          | N/A             |                 | Brent Bailey      |
| 4  | s3.59(4)                          | Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019? | N/A             |                 | Brent Bailey      |
| 5  | s3.59(5)                          | Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?   | N/A             |                 | Brent Bailey      |



| <b>Delegation of Power / Duty</b> |                                |  |                 |                 |                   |
|-----------------------------------|--------------------------------|--|-----------------|-----------------|-------------------|
| <b>No</b>                         | <b>Reference</b>               | <b>Question</b>  | <b>Response</b> | <b>Comments</b> | <b>Respondent</b> |
| 1                                 | s5.16, 5.17, 5.18              | Were all delegations to committees resolved by absolute majority?  | N/A             |                 | Brent Bailey      |
| 2                                 | s5.16, 5.17, 5.18              | Were all delegations to committees in writing?   | N/A             |                 | Brent Bailey      |
| 3                                 | s5.16, 5.17, 5.18              | Were all delegations to committees within the limits specified in section 5.17?  | N/A             |                 | Brent Bailey      |
| 4                                 | s5.16, 5.17, 5.18              | Were all delegations to committees recorded in a register of delegations?  | N/A             |                 | Brent Bailey      |
| 5                                 | s5.18                          | Has Council reviewed delegations to its committees in the 2018/2019 financial year?  | N/A             |                 | Brent Bailey      |
| 6                                 | s5.42(1),5.43<br>Admin Reg 18G | Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act?                            | Yes             |                 | Brent Bailey      |
| 7                                 | s5.42(1)(2) Admin<br>Reg 18G   | Were all delegations to the CEO resolved by an absolute majority?  | Yes             |                 | Brent Bailey      |
| 8                                 | s5.42(1)(2) Admin<br>Reg 18G   | Were all delegations to the CEO in writing?  | Yes             |                 | Brent Bailey      |
| 9                                 | s5.44(2)                       | Were all delegations by the CEO to any employee in writing?  | Yes             |                 | Brent Bailey      |
| 10                                | s5.45(1)(b)                    | Were all decisions by the Council to amend or revoke a delegation made by absolute majority?   | Yes             |                 | Brent Bailey      |
| 11                                | s5.46(1)                       | Has the CEO kept a register of all delegations made under the Act to him and to other employees?   | Yes             |                 | Brent Bailey      |
| 12                                | s5.46(2)                       | Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year? | Yes             |                 | Brent Bailey      |
| 13                                | s5.46(3) Admin<br>Reg 19       | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required?                     | Yes             |                 | Brent Bailey      |

| <b>Disclosure of Interest</b> |                  |   |                 |                 |                   |
|-------------------------------|------------------|---|-----------------|-----------------|-------------------|
| <b>No</b>                     | <b>Reference</b> | <b>Question</b>   | <b>Response</b> | <b>Comments</b> | <b>Respondent</b> |
| 1                             | s5.67            | If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68)? | Yes             |                 | Brent Bailey      |
| 2                             | s5.68(2)         | Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?  | N/A             |                 | Brent Bailey      |



| No | Reference                    | Question  | Response | Comments  | Respondent   |
|----|------------------------------|---|----------|---|--------------|
| 3  | s5.73                        | Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?  | Yes      |   | Brent Bailey |
| 4  | s5.73                        | Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?   | N/A      |   | Brent Bailey |
| 5  | s5.73                        | Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided? | N/A      |   | Brent Bailey |
| 6  | s5.75(1) Admin Reg 22 Form 2 | Was a primary return lodged by all newly elected members within three months of their start day?  | Yes      |   | Brent Bailey |
| 7  | s5.75(1) Admin Reg 22 Form 2 | Was a primary return lodged by all newly designated employees within three months of their start day?   | Yes      |   | Brent Bailey |
| 8  | s5.76(1) Admin Reg 23 Form 3 | Was an annual return lodged by all continuing elected members by 31 August 2019?  | Yes      |   | Brent Bailey |
| 9  | s5.76(1) Admin Reg 23 Form 3 | Was an annual return lodged by all designated employees by 31 August 2019?  | No       | One staff member went on annual leave and failed to lodge their Annual Return by the due date. Their annual return was received directly on their return to work. | Brent Bailey |
| 10 | s5.77                        | On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return?                                     | Yes      |   | Brent Bailey |
| 11 | s5.88(1)(2) Admin Reg 28     | Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76?  | Yes      |   | Brent Bailey |
| 12 | s5.88(1)(2) Admin Reg 28     | Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28?                                       | Yes      |   | Brent Bailey |
| 13 | s5.89A Admin Reg 28A         | Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?   | Yes      |   | Brent Bailey |
| 14 | s5.88 (3)                    | Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?  | Yes      |   | Brent Bailey |



| No | Reference                                      | Question  | Response | Comments | Respondent   |
|----|--|---|----------|----------|--------------|
| 15 | s5.88(4)                                       | Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?   | Yes      |          | Brent Bailey |
| 16 | s5.103 Admin Reg 34C & Rules of Conduct Reg 11 | Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes? | Yes      |          | Brent Bailey |
| 17 | s5.70(2)                                       | Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report?                                   | Yes      |          | Brent Bailey |
| 18 | s5.70(3)                                       | Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee?   | Yes      |          | Brent Bailey |
| 19 | s5.103(3) Admin Reg 34B                        | Has the CEO kept a register of all notifiable gifts received by Council members and employees?  | Yes      |          | Brent Bailey |

**Disposal of Property**

| No | Reference | Question  | Response | Comments | Respondent   |
|----|-----------|---|----------|----------|--------------|
| 1  | s3.58(3)  | Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5))?  | Yes      |          | Brent Bailey |
| 2  | s3.58(4)  | Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property? | Yes      |          | Brent Bailey |



| <b>Elections</b> |                        |  |                 |                 |                   |
|------------------|------------------------|--|-----------------|-----------------|-------------------|
| <b>No</b>        | <b>Reference</b>       | <b>Question</b>  | <b>Response</b> | <b>Comments</b> | <b>Respondent</b> |
| 1                | Elect Reg 30G (1) (2)  | Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates? | N/A             |                 | Brent Bailey      |
| 2                | Elect Reg 30G(3) & (4) | Did the CEO remove any 'disclosure of gifts' forms relating to an unsuccessful candidate or a successful candidate that completed the term of office from the electoral gift register, and retain those forms separately for a period of at least 2 years?   | N/A             |                 | Brent Bailey      |

| <b>Finance</b> |                  |  |                 |                 |                   |
|----------------|------------------|--|-----------------|-----------------|-------------------|
| <b>No</b>      | <b>Reference</b> | <b>Question</b>  | <b>Response</b> | <b>Comments</b> | <b>Respondent</b> |
| 1              | s7.1A            | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?   | Yes             |                 | Brent Bailey      |
| 2              | s7.1B            | Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?  | N/A             |                 | Brent Bailey      |
| 3              | s7.3(1)          | Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?   | Yes             |                 | Brent Bailey      |
| 4              | s7.3(1), 7.6(3)  | Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council?  | N/A             |                 | Brent Bailey      |
| 5              | Audit Reg 10     | Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?  | Yes             |                 | Brent Bailey      |
| 6              | s7.9(1)          | Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?   | Yes             |                 | Brent Bailey      |
| 7              | S7.12A(3)        | Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government, ensure that appropriate action was undertaken in respect of those matters? | N/A             |                 | Brent Bailey      |



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| No | Reference   | Question  | Response | Comments | Respondent   |
|----|-------------|---|----------|----------|--------------|
| 8  | S7.12A (4)  | Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report? | Yes      |          | Brent Bailey |
| 9  | S7.12A (4)  | Within 14 days after the local government gave a report to the Minister under s7.12A(4) (b), did the CEO publish a copy of the report on the local government's official website?   | Yes      |          | Brent Bailey |
| 10 | Audit Reg 7 | Did the agreement between the local government and its auditor include the objectives of the audit?   | Yes      |          | Brent Bailey |
| 11 | Audit Reg 7 | Did the agreement between the local government and its auditor include the scope of the audit?  | Yes      |          | Brent Bailey |
| 12 | Audit Reg 7 | Did the agreement between the local government and its auditor include a plan for the audit?  | Yes      |          | Brent Bailey |
| 13 | Audit Reg 7 | Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?  | Yes      |          | Brent Bailey |
| 14 | Audit Reg 7 | Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?   | Yes      |          | Brent Bailey |



| <b>Integrated Planning and Reporting</b> |                          |  |                 |  |                   |  |
|--|--------------------------|--|-----------------|--|-------------------|--|
| <b>No</b>                                | <b>Reference</b>         | <b>Question</b>  | <b>Response</b> | <b>Comments</b>  | <b>Respondent</b> |  |
| 1  | s5.56 Admin Reg 19DA (6) | Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?  | Yes             | 28.11.2019   | Brent Bailey      |  |
| 2  | s5.56 Admin Reg 19DA (4) | Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?   | Yes             | 28.11.2019   | Brent Bailey      |  |
| 3  | s5.56 Admin Reg 19C      | Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?   | Yes             | 27.06.2019   | Brent Bailey      |  |
| 4  | s5.56 Admin Reg 19C (4)  | Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments.<br><br>Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments? | Yes             | 27.06.2019   | Brent Bailey      |  |
| 5  | S5.56 Admin Reg 19DA (3) | Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?  | Yes             | 04.04.2013 but currently in the process of being reviewed  | Brent Bailey      |  |
| 6  | S5.56 Admin Reg 19DA (3) | Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?   | Yes             | 28.06.2013 but currently in the process of being reviewed  | Brent Bailey      |  |
| 7  | S5.56 Admin Reg 19DA (3) | Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?   | Yes             | 18.04.2013 but currently in the process of being reviewed. | Brent Bailey      |  |



| <b>Local Government Employees</b> |                                     |   |                 |                 |                   |  |
|-----------------------------------|-------------------------------------|---|-----------------|-----------------|-------------------|--|
| <b>No</b>                         | <b>Reference</b>                    | <b>Question</b>   | <b>Response</b> | <b>Comments</b> | <b>Respondent</b> |  |
| 1                                 | Admin Reg 18C                       | Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised?                       | N/A             |                 | Brent Bailey      |  |
| 2                                 | s5.36(4) s5.37(3),<br>Admin Reg 18A | Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A? | Yes             |                 | Brent Bailey      |  |
| 3                                 | Admin Reg 18F                       | Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4)?     | N/A             |                 | Brent Bailey      |  |
| 4                                 | Admin Regs 18E                      | Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only)?           | N/A             |                 | Brent Bailey      |  |
| 5                                 | s5.37(2)                            | Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?  | Yes             |                 | Brent Bailey      |  |





| <b>Official Conduct</b> |                  |  |                 |                 |                   |
|-------------------------|------------------|--|-----------------|-----------------|-------------------|
| <b>No</b>               | <b>Reference</b> | <b>Question</b>  | <b>Response</b> | <b>Comments</b> | <b>Respondent</b> |
| 1                       | s5.120           | Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer?                        | N/A             |                 | Brent Bailey      |
| 2                       | s5.121(1)        | Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c)?            | Yes             |                 | Brent Bailey      |
| 3                       | s5.121(2)(a)     | Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made?            | Yes             |                 | Brent Bailey      |
| 4                       | s5.121(2)(b)     | Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint?                                | Yes             |                 | Brent Bailey      |
| 5                       | s5.121(2)(c)     | Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred? | Yes             |                 | Brent Bailey      |
| 6                       | s5.121(2)(d)     | Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c)?                         | Yes             |                 | Brent Bailey      |



| <b>Optional Questions</b> |                                   |  |                 |                 |                   |
|---------------------------|-----------------------------------|--|-----------------|-----------------|-------------------|
| <b>No</b>                 | <b>Reference</b>                  | <b>Question</b>  | <b>Response</b> | <b>Comments</b> | <b>Respondent</b> |
| 1                         | Financial Management Reg 5 (2)(c) | Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?                                   | Yes             | December 2019   | Brent Bailey      |
| 2                         | Audit Reg 17                      | Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments? | Yes             | December 2019   | Brent Bailey      |
| 3                         | Financial Management Reg 5A.      | Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?  | Yes             |                 | Brent Bailey      |
| 4                         | S6.4(3)                           | Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?  | Yes             |                 | Brent Bailey      |

| <b>Tenders for Providing Goods and Services</b> |                     |  |                 |                 |                   |
|---|---------------------|--|-----------------|-----------------|-------------------|
| <b>No</b>                                       | <b>Reference</b>    | <b>Question</b>  | <b>Response</b> | <b>Comments</b> | <b>Respondent</b> |
| 1   | s3.57 F&G Reg 11    | Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2))? | Yes             |                 | Brent Bailey      |
| 2   | F&G Reg 12          | Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract?   | N/A             |                 | Brent Bailey      |
| 3   | F&G Reg 14(1) & (3) | Did the local government invite tenders via Statewide public notice?   | Yes             |                 | Brent Bailey      |
| 4   | F&G Reg 14 & 15     | Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?  | Yes             |                 | Brent Bailey      |



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| No | Reference              | Question  | Response | Comments | Respondent   |
|----|------------------------|---|----------|----------|--------------|
| 5  | F&G Reg 14(5)          | If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation? | N/A      |          | Brent Bailey |
| 6  | F&G Reg 16             | Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16?  | Yes      |          | Brent Bailey |
| 7  | F&G Reg 18(1)          | Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender?  | N/A      |          | Brent Bailey |
| 8  | F&G Reg 18 (4)         | In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria?      | Yes      |          | Brent Bailey |
| 9  | F&G Reg 17             | Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection?                                      | Yes      |          | Brent Bailey |
| 10 | F&G Reg 19             | Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?  | Yes      |          | Brent Bailey |
| 11 | F&G Reg 21 & 22        | Did the local governments advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22?  | N/A      |          | Brent Bailey |
| 12 | F&G Reg 23(1)          | Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice?   | N/A      |          | Brent Bailey |
| 13 | F&G Reg 23(4)          | After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services?   | N/A      |          | Brent Bailey |
| 14 | F&G Reg 24             | Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?   | N/A      |          | Brent Bailey |
| 15 | F&G Reg 24AC (1) & (2) | Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?   | Yes      |          | Brent Bailey |
| 16 | F&G Reg 24AD(2)        | Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?  | N/A      |          | Brent Bailey |
| 17 | F&G Reg 24AD(4) & 24AE | Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE?   | N/A      |          | Brent Bailey |



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| No | Reference       | Question   | Response | Comments | Respondent   |
|----|-----------------|--|----------|----------|--------------|
| 18 | F&G Reg 24AF    | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application?          | N/A      |          | Brent Bailey |
| 19 | F&G Reg 24AD(6) | If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, given notice of the variation? | N/A      |          | Brent Bailey |
| 20 | F&G Reg 24AH(1) | Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications?  | N/A      |          | Brent Bailey |
| 21 | F&G Reg 24AH(3) | In relation to the applications that were not rejected, did the local government assess which application (s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria?                    | N/A      |          | Brent Bailey |
| 22 | F&G Reg 24AG    | Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG?  | N/A      |          | Brent Bailey |
| 23 | F&G Reg 24AI    | Did the CEO send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted?                                  | N/A      |          | Brent Bailey |
| 24 | F&G Reg 24E     | Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?   | N/A      |          | Brent Bailey |
| 25 | F&G Reg 24F     | Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy?   | Yes      |          | Brent Bailey |
| 26 | F&G Reg 11A     | Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less?              | Yes      |          | Brent Bailey |



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|----|-------------|---|----------|----------|--------------|
| 27 | F&G Reg 11A | Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less? | Yes      |          | Brent Bailey |

I certify this Compliance Audit return has been adopted by Council at its meeting on \_\_\_\_\_

\_\_\_\_\_  
Signed Mayor / President, Dandaragan

\_\_\_\_\_  
Signed CEO, Dandaragan



# Budget Review

for the period ended  
30 June 2020

**Budget Review  
Budget Amendments**

| GENERAL LEDGER ACCOUNT NAME                  | SCHEDULE                           | DESCRIPTION                                      | SOURCE          | AMOUNT<br>DR/(CR) | AMENDED<br>(SURPLUS) / DEFICIT |
|--|------------------------------------|--|-----------------|-------------------|--------------------------------|
|  |                                    |  |                 |                   | 0                              |
|  |                                    |  |                 |                   | 62,486                         |
|  |                                    |  |                 |                   | <b>62,486</b>                  |
| Grants Commission                            | Other General Purpose Income       | Actual General Purpose grant less than budgeted  |                 | 18,432            | 80,918                         |
| Local Roads                                  | Other General Purpose Income       | Acutal Local Roads grant higher than budgeted    |                 | (161,333)         | (80,415)                       |
| WALGGC - Special Projects Grant              | Streets Roads Bridges Depots Maint | WALGGC Special projects grant - munbinea bridge  |                 | (394,000)         | (474,415)                      |
| Infrastructure - Other                       | Streets Roads Bridges Depots Maint | Upgrade to Munbinea Bridge                       |                 | 394,000           | (80,415)                       |
| Printing and Stationery                      | Other General Purpose Income       | Increase costs of external rates notice printing |                 | (6,900)           | (87,315)                       |
| Staff Housing Rent                           | Other Governance                   | Staff housing rental adjustment                  |                 | (1,600)           | (88,915)                       |
| Staff Housing                                | Other Governance                   | Staff housing rental adjustment                  |                 | 1,600             | (87,315)                       |
| Photocopying and Laminating                  | Other Governance                   | Higher costs than estimated                      |                 | (600)             | (87,915)                       |
| General ESL                                  | Fire Prevention                    | ESL raised more than budgeted                    |                 | (8,074)           | (95,989)                       |
| ESL Remittance                               | Fire Prevention                    | ESL raised more than budgeted                    |                 | 8,074             | (87,915)                       |
| Staff Housing Rent                           | Other Law Order Public Safety      | Remove staff housing Salary Sacrifice            |                 | (15,600)          | (103,515)                      |
| Staff Housing                                | Other Law Order Public Safety      | Remove staff housing Salary Sacrifice            |                 | 15,600            | (87,915)                       |
| Development Application Fees                 | Town Planning                      | Increase income, large development fee paid      |                 | (70,000)          | (157,915)                      |
| Insurance                                    | Other Recreation and Sport         | Pontoon insurance claim                          |                 | (13,968)          | (171,883)                      |
| Insurance Claims                             | Other Recreation and Sport         | Pontoon insurance claim                          |                 | 14,468            | (157,415)                      |
| Contributions and Donations                  | Other Recreation and Sport         | JB Golf Irrigation in budget twice               |                 | (32,500)          | (189,915)                      |
| Recreation Plan                              | Other Recreation and Sport         | Mens Shed capital works grant                    | 20190627 9.1.3  | 20,000            | (169,915)                      |
| Sport and Recreation Reserve                 |                                    | Mens Shed capital works grant                    | 20190627 9.1.3  | (20,000)          | (189,915)                      |
| Transfers From Reserve Funds                 |                                    | Mens Shed capital works grant                    | 20190627 9.1.3  | (20,000)          | (209,915)                      |
| Retained Earnings - Net Movement in Reserves |                                    | Mens Shed capital works grant                    | 20190627 9.1.3  | 20,000            | (189,915)                      |
| Consultancy                                  | Other Welfare                      | Move Skate Park consultancy to Youth Serv c/o.   |                 | (14,230)          | (204,145)                      |
| Youth Services                               | Other Welfare                      | Move Skate Park consultancy to Youth Serv c/o.   |                 | 14,230            | (189,915)                      |
| Other Reimbursements                         | Other Health                       | Reimbursement for Enviro Health Officer Services |                 | (17,500)          | (207,415)                      |
| SSL 134 JB Community Mens Shed -             | Unclassified                       | New Current SSL 134 Mens Shed                    | 20190627 9.1.3  | 1,710             | (205,704)                      |
| SSL 134 JB Community Mens Shed Inc           | Unclassified                       | New Non Current SSL 134 Mens Shed                | 20190627 9.1.3  | 23,290            | (182,415)                      |
| Self Supporting Loans Current                | Unclassified                       | Payment Current SSL 134 Mens Shed                | 20190627 9.1.3  | (1,710)           | (184,125)                      |
| Self Supporting Loans Non Current            | Unclassified                       | Payment Non Current SSL 134 Mens Shed            | 20190627 9.1.3  | (23,290)          | (207,415)                      |
| Building Licences                            | Building Control                   | Increase income for building licences            |                 | (8,000)           | (215,415)                      |
| Leases                                       | Other Law Order Public Safety      | Lease Easifleet                                  | AASB16 - Leases | 23,510            | (191,904)                      |
| Leases                                       | Other Governance                   | Lease Ricoh Finance                              | AASB16 - Leases | 70,137            | (121,767)                      |
| Leases                                       | Public Halls and Civic Centres     | Lease Waterlogic Civic Centre                    | AASB16 - Leases | 17,372            | (104,396)                      |
| Leases                                       | Streets Roads Bridges Depots Maint | Lease Waterlogic Depots                          | AASB16 - Leases | 15,147            | (89,248)                       |
| Leases                                       | Other Governance                   | Lease Waterlogic JB Admin                        | AASB16 - Leases | 7,320             | (81,928)                       |
| Lease Liability Current                      | Other Law Order Public Safety      | Lease Liability Current - Easifleet              | AASB16 - Leases | (13,358)          | (95,286)                       |
| Lease Liability Current                      | Other Governance                   | Lease Liability Current - Lease Ricoh Finance    | AASB16 - Leases | (13,659)          | (108,946)                      |

| GENERAL LEDGER ACCOUNT NAME        | SCHEDULE                           | DESCRIPTION  | SOURCE          | AMOUNT<br>DR/(CR) | AMENDED<br>(SURPLUS) / DEFICIT |
|------------------------------------|------------------------------------|--|-----------------|-------------------|--------------------------------|
| Lease Liability Current            | Public Halls and Civic Centres     | Lease Liability Current - Waterlogic Civic Centre              | AASB16 - Leases | (7,116)           | (116,062)                      |
| Lease Liability Current            | Streets Roads Bridges Depots Maint | Lease Liability Current - Waterlogic Depots                    | AASB16 - Leases | (6,205)           | (122,267)                      |
| Lease Liability Current            | Other Governance                   | Lease Liability Current - Waterlogic JB Admin                  | AASB16 - Leases | (2,999)           | (125,266)                      |
| Lease Liability Non Current        | Other Law Order Public Safety      | Lease Liability Non Current - Lease Easifleet                  | AASB16 - Leases | (10,152)          | (135,418)                      |
| Lease Liability Non Current        | Other Governance                   | Lease Liability Non Current - Lease Ricoh Finance              | AASB16 - Leases | (56,478)          | (191,896)                      |
| Lease Liability Non Current        | Public Halls and Civic Centres     | Lease Liability NonCurrent-Waterlogic Civic Centre             | AASB16 - Leases | (10,255)          | (202,151)                      |
| Lease Liability Non Current        | Streets Roads Bridges Depots Maint | Lease Liability Non Current - Waterlogic Depots                | AASB16 - Leases | (8,942)           | (211,093)                      |
| Lease Liability Non Current        | Other Governance                   | Lease Liability Non Current - Waterlogic JB Admin              | AASB16 - Leases | (4,322)           | (215,415)                      |
| Depreciation on Right of Use Asset | Other Law Order Public Safety      | Depreciation of ROU Asset - Lease Easifleet                    | AASB16 - Leases | 13,359            | (202,056)                      |
| Depreciation on Right of Use Asset | Other Governance                   | Depreciation of ROU Asset - Lease Ricoh Finance                | AASB16 - Leases | 13,659            | (188,397)                      |
| Depreciation on Right of Use Asset | Public Halls and Civic Centres     | Depn of ROU Asset - Lease Waterlogic Civic Centre              | AASB16 - Leases | 7,116             | (181,281)                      |
| Depreciation on Right of Use Asset | Streets Roads Bridges Depots Maint | Depn of ROU Asset - Lease Waterlogic Depots                    | AASB16 - Leases | 6,205             | (175,076)                      |
| Depreciation on Right of Use Asset | Other Governance                   | Depn of ROU Asset - Lease Waterlogic JB Admin                  | AASB16 - Leases | 2,999             | (172,077)                      |
| Less Accumulated Depreciation      | Other Law Order Public Safety      | Accumulated Depreciation - Lease Easifleet                     | AASB16 - Leases | (13,359)          | (185,436)                      |
| Less Accumulated Depreciation      | Other Governance                   | Accumulated Depreciation - Lease Ricoh Finance                 | AASB16 - Leases | (13,659)          | (199,095)                      |
| Less Accumulated Depreciation      | Public Halls and Civic Centres     | Acc Depreciation - Lease Waterlogic Civic Centre               | AASB16 - Leases | (7,116)           | (206,211)                      |
| Less Accumulated Depreciation      | Streets Roads Bridges Depots Maint | Acc Depreciation - Lease Waterlogic Depots                     | AASB16 - Leases | (6,205)           | (212,416)                      |
| Less Accumulated Depreciation      | Other Governance                   | Acc Depreciation - Lease Waterlogic JB Admin                   | AASB16 - Leases | (2,999)           | (215,415)                      |
| Lease Repayments                   | Public Halls and Civic Centres     | Reverse Waterlogic expense - Civic Cnt                         | AASB16 - Leases | (7,404)           | (222,819)                      |
| Lease Repayments                   | Other Governance                   | Reverse Waterlogic expense - Admin                             | AASB16 - Leases | (3,120)           | (225,939)                      |
| Lease Repayments                   | Streets Roads Bridges Depots Maint | Reverse Waterlogic expense - Depot                             | AASB16 - Leases | (6,456)           | (232,395)                      |
| Lease Repayments                   | Other Governance                   | Reverse Ricoh photocopier expense                              | AASB16 - Leases | (17,000)          | (249,395)                      |
| Lease Repayments                   | Other Law Order Public Safety      | Reverse Easifleet expense                                      | AASB16 - Leases | (15,600)          | (264,995)                      |
| Lease Liability Current            | Public Halls and Civic Centres     | Lease Liability Current - Waterlogic Civic Centre              | AASB16 - Leases | 7,116             | (257,879)                      |
| Lease Liability Current            | Other Governance                   | Lease Liability Current - Waterlogic JB Admin                  | AASB16 - Leases | 2,999             | (254,880)                      |
| Lease Liability Current            | Streets Roads Bridges Depots Maint | Lease Liability Current - Waterlogic Depots                    | AASB16 - Leases | 6,205             | (248,675)                      |
| Interest on Leases                 | Public Halls and Civic Centres     | Interest on leases   | AASB16 - Leases | 660               | (248,015)                      |
| Lease Liability Current            | Other Governance                   | Lease Liability Current - Ricoh Photocopiers                   | AASB16 - Leases | 13,659            | (234,356)                      |
| Interest on Leases                 | Other Governance                   | Interest on leases   | AASB16 - Leases | 933               | (233,423)                      |
| Lease Liability Current            | Other Law Order Public Safety      | Lease Liability Current - Easifleet                            | AASB16 - Leases | 13,358            | (220,065)                      |
| Interest on Leases                 | Other Law Order Public Safety      | Interest on leases   | AASB16 - Leases | 358               | (219,707)                      |
| Buildings & Improvements           | Other Community Amenities          | Completed last financial year-Corunna Toilet Renovations       |                 | (11,000)          | (230,707)                      |
| Works in Progress Materials        | Other Community Amenities          | Completed last financial year-Corunna Toilet Renovations       |                 | (11,000)          | (241,707)                      |
| Works in Progress Materials        | Other Community Amenities          | Completed last financial year-Corunna Toilet Renovations       |                 | 11,000            | (230,707)                      |
| Buildings & Improvements           | Waste Management - Household       | Completed last fin year-Cervantes Transfer Station roller door |                 | (27,000)          | (257,707)                      |
| Works in Progress Materials        | Waste Management - Household       | Completed last fin year-Cervantes Transfer Station roller door |                 | (27,000)          | (284,707)                      |
| Works in Progress Materials        | Waste Management - Household       | Completed last fin year-Cervantes Transfer Station roller door |                 | 27,000            | (257,707)                      |
| Buildings & Improvements           | Public Halls and Civic Centres     | Completed last fin yr - Civic Centre fire pump shed            |                 | (4,270)           | (261,977)                      |
| Works in Progress Materials        | Public Halls and Civic Centres     | Completed last fin yr - Civic Centre fire pump shed            |                 | (4,270)           | (266,247)                      |
| Works in Progress Materials        | Public Halls and Civic Centres     | Completed last fin yr - Civic Centre fire pump shed            |                 | 4,270             | (261,977)                      |
| Buildings & Improvements           | Other Community Amenities          | Remove FRC Painting  |                 | (6,270)           | (268,247)                      |



| GENERAL LEDGER ACCOUNT NAME                   | SCHEDULE                           | DESCRIPTION                      | SOURCE | AMOUNT<br>DR/(CR) | AMENDED<br>(SURPLUS) / DEFICIT |
|---|------------------------------------|----------------------------------|--------|-------------------|--------------------------------|
| Works in Progress Materials                   | Other Community Amenities          | Remove FRC Painting              |        | (6,270)           | (274,517)                      |
| Works in Progress Materials                   | Other Community Amenities          | Remove FRC Painting              |        | 6,270             | (268,247)                      |
| Buildings & Improvements                      | Other Governance                   | Remove Admin Centre Painting     |        | (5,000)           | (273,247)                      |
| Works in Progress Materials                   | Other Governance                   | Remove Admin Centre Painting     |        | (5,000)           | (278,247)                      |
| Works in Progress Materials                   | Other Governance                   | Remove Admin Centre Painting     |        | 5,000             | (273,247)                      |
| Other Reimbursements                          | Other Law Order Public Safety      | Cease CESC agreement with DFES   |        | 39,205            | (234,042)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | (21,034)          | (255,076)                      |
| Works in Progress Wages                       | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | (21,034)          | (276,110)                      |
| Works in Progress Wages                       | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | 21,034            | (255,076)                      |
| Salaries                                      | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | 21,034            | (234,042)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | (18,931)          | (252,973)                      |
| Works in Progress Overheads                   | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | (18,931)          | (271,903)                      |
| Works in Progress Overheads                   | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | 18,931            | (252,973)                      |
| Public Works Overheads Expense                | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | 18,931            | (234,042)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | (27,250)          | (261,292)                      |
| Works in Progress Materials                   | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | (27,250)          | (288,542)                      |
| Works in Progress Materials                   | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | 27,250            | (261,292)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | (24,034)          | (285,326)                      |
| Works in Progress Internal Plant Hire         | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | (24,034)          | (309,359)                      |
| Works in Progress Internal Plant Hire         | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | 24,034            | (285,326)                      |
| Internal Plant Hire Expense                   | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | 24,034            | (261,292)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | (15,261)          | (276,553)                      |
| #VALUE!                                       | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | (15,261)          | (291,814)                      |
| Works in Progress Internal Plant Depreciation | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | 15,261            | (276,553)                      |
| Internal Plant Hire Depreciation Expense      | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | 15,261            | (261,292)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Cockleshell Gully resheet |        | (14,880)          | (276,172)                      |
| #VALUE!                                       | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | (14,880)          | (291,051)                      |
| Works in Progress Wages                       | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | 14,880            | (276,172)                      |
| Salaries                                      | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | 14,880            | (261,292)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | (13,392)          | (274,684)                      |
| #VALUE!                                       | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | (13,392)          | (288,076)                      |
| Works in Progress Overheads                   | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | 13,392            | (274,684)                      |
| Public Works Overheads Expense                | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | 13,392            | (261,292)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | (80,800)          | (342,092)                      |
| #VALUE!                                       | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | (80,800)          | (422,892)                      |
| Works in Progress Materials                   | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | 80,800            | (342,092)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | (21,948)          | (364,040)                      |
| Works in Progress Internal Plant Hire         | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | (21,948)          | (385,988)                      |
| #VALUE!                                       | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | 21,948            | (364,040)                      |
| Internal Plant Hire Expense                   | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | 21,948            | (342,092)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road           |        | (13,765)          | (355,857)                      |

| GENERAL LEDGER ACCOUNT NAME                   | SCHEDULE                           | DESCRIPTION             | SOURCE | AMOUNT<br>DR/(CR) | AMENDED<br>(SURPLUS) / DEFICIT |
|---|------------------------------------|-------------------------|--------|-------------------|--------------------------------|
| Works in Progress Internal Plant Depreciation | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road  |        | (13,765)          | (369,621)                      |
| Works in Progress Internal Plant Depreciation | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road  |        | 13,765            | (355,857)                      |
| Internal Plant Hire Depreciation Expense      | Streets Roads Bridges Depots Maint | Remove Sandy Cape Road  |        | 13,765            | (342,092)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | (4,709)           | (346,801)                      |
| Works in Progress Wages                       | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | (4,709)           | (351,510)                      |
| Works in Progress Wages                       | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | 4,709             | (346,801)                      |
| Salaries                                      | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | 4,709             | (342,092)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | (4,238)           | (346,330)                      |
| Works in Progress Overheads                   | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | (4,238)           | (350,568)                      |
| Works in Progress Overheads                   | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | 4,238             | (346,330)                      |
| Public Works Overheads Expense                | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | 4,238             | (342,092)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | (6,000)           | (348,092)                      |
| Works in Progress Materials                   | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | (6,000)           | (354,092)                      |
| Works in Progress Materials                   | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | 6,000             | (348,092)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | (7,066)           | (355,158)                      |
| Works in Progress Internal Plant Hire         | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | (7,066)           | (362,225)                      |
| Works in Progress Internal Plant Hire         | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | 7,066             | (355,158)                      |
| Internal Plant Hire Expense                   | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | 7,066             | (348,092)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | (4,508)           | (352,600)                      |
| Works in Progress Internal Plant Depreciation | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | (4,508)           | (357,108)                      |
| Works in Progress Internal Plant Depreciation | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | 4,508             | (352,600)                      |
| Internal Plant Hire Depreciation Expense      | Streets Roads Bridges Depots Maint | Remove Cooljarloo Road  |        | 4,508             | (348,092)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | (4,709)           | (352,801)                      |
| Works in Progress Wages                       | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | (4,709)           | (357,510)                      |
| Works in Progress Wages                       | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | 4,709             | (352,801)                      |
| Salaries                                      | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | 4,709             | (348,092)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | (4,238)           | (352,330)                      |
| #VALUE!                                       | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | (4,238)           | (356,568)                      |
| Works in Progress Overheads                   | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | 4,238             | (352,330)                      |
| Public Works Overheads Expense                | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | 4,238             | (348,092)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | (6,000)           | (354,092)                      |
| #VALUE!                                       | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | (6,000)           | (360,092)                      |
| Works in Progress Materials                   | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | 6,000             | (354,092)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | (7,066)           | (361,158)                      |
| Works in Progress Internal Plant Hire         | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | (7,066)           | (368,225)                      |
| #VALUE!                                       | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | 7,066             | (361,158)                      |
| Internal Plant Hire Expense                   | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | 7,066             | (354,092)                      |
| Infrastructure - Roads                        | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | (4,508)           | (358,600)                      |
| Works in Progress Internal Plant Depreciation | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | (4,508)           | (363,108)                      |
| #VALUE!                                       | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | 4,508             | (358,600)                      |
| Internal Plant Hire Depreciation Expense      | Streets Roads Bridges Depots Maint | Remove Fred Weston Road |        | 4,508             | (354,092)                      |

| GENERAL LEDGER ACCOUNT NAME         | SCHEDULE                           | DESCRIPTION                                       | SOURCE | AMOUNT<br>DR/(CR) | AMENDED<br>(SURPLUS) / DEFICIT |
|-------------------------------------|------------------------------------|---|--------|-------------------|--------------------------------|
| Infrastructure - Roads              | Streets Roads Bridges Depots Maint | Remove Tree box Solution                          |        | (30,000)          | (384,092)                      |
| Works in Progress Materials         | Streets Roads Bridges Depots Maint | Remove Tree box Solution                          |        | (30,000)          | (414,092)                      |
| Works in Progress Materials         | Streets Roads Bridges Depots Maint | Remove Tree box Solution                          |        | 30,000            | (384,092)                      |
| Materials and Contracts (ALL)       | Other Recreation and Sport         | Reduce Jurien Bay Oval                            |        | (28,000)          | (412,092)                      |
| Materials and Contracts (ALL)       | Other Recreation and Sport         | Reduce Dandaragan Oval                            |        | (10,000)          | (422,092)                      |
| Materials and Contracts (ALL)       | Other Recreation and Sport         | Reduce Cervantes Oval                             |        | (7,000)           | (429,092)                      |
| Materials and Contracts (ALL)       | Other Community Amenities          | Reduce Jurien Bay Cemetery                        |        | (22,000)          | (451,092)                      |
| Materials and Contracts (ALL)       | Swimming Areas and Beaches         | Reduce Jurien Bay foreshore amenities             |        | (8,000)           | (459,092)                      |
| Materials and Contracts (ALL)       | Other Recreation and Sport         | Reduce Street planting                            |        | (10,000)          | (469,092)                      |
| Materials and Contracts (ALL)       | Streets Roads Bridges Depots Maint | Reduce Gravel pits                                |        | (12,500)          | (481,592)                      |
| Materials and Contracts (ALL)       | Streets Roads Bridges Depots Maint | Reduce Foothpath installations                    |        | (32,250)          | (513,842)                      |
| Fire Control                        | Fire Prevention                    | Remove provision for aerial firebreak inspection  |        | (3,979)           | (517,821)                      |
| Advertising and Promotions          | Other Governance                   | Increase Advertising & Promotions budget          |        | 5,000             | (512,821)                      |
| Pound Operating Costs               | Animal Control                     | Increase pound costs                              |        | 1,000             | (511,821)                      |
| Other Infringements                 | Other Law Order Public Safety      | Increase infringements - path fines               |        | 7,000             | (504,821)                      |
| SSL 134 JB Community Mens Shed -    | Unclassified                       | 10/06/19 SSL reim / Mens Shed - Loan 134          |        | (1,710)           | (506,531)                      |
| SSL 134 JB Community Mens Shed -    | Unclassified                       | 10/12/20 SSL reim / Mens Shed - Loan 134          |        | 1,722             | (504,810)                      |
| SSL 134 JB Community Mens Shed -    | Unclassified                       | 10/06/21 SSL reim / Mens Shed - Loan 134          |        | 1,733             | (503,077)                      |
| SSL 134 JB Community Mens Shed Inc  | Unclassified                       | 10/12/20 SSL reim / Mens Shed - Loan 134          |        | (1,722)           | (504,798)                      |
| SSL 134 JB Community Mens Shed Inc  | Unclassified                       | 10/06/21 SSL reim / Mens Shed - Loan 134          |        | (1,733)           | (506,531)                      |
| Self Supporting Loans Current       | Unclassified                       | 10/06/19 Repay /Mens Shed - Loan 134              |        | 1,710             | (504,821)                      |
| Self Supporting Loans Current       | Unclassified                       | 10/12/20 Repay /Mens Shed - Loan 134              |        | (1,722)           | (506,543)                      |
| Self Supporting Loans Current       | Unclassified                       | 10/06/21 Repay /Mens Shed - Loan 134              |        | (1,733)           | (508,276)                      |
| Self Supporting Loans Non Current   | Unclassified                       | 10/12/20 Repay /Mens Shed - Loan 134              |        | 1,722             | (506,554)                      |
| Self Supporting Loans Non Current   | Unclassified                       | 10/06/21 Repay /Mens Shed - Loan 134              |        | 1,733             | (504,821)                      |
| Interest - Self Supporting Loans    | Unclassified                       | Mens Shed Loan 134                                |        | (165)             | (504,986)                      |
| Interest on Loans                   | Unclassified                       | Mens Shed Loan 134                                |        | 165               | (504,821)                      |
| Plant & Equipment                   | Road Plant Purchase                | No longer disposing of PTT008 - Dolly             |        | 6,000             | (498,821)                      |
| Less Accumulated Depreciation       | Road Plant Purchase                | No longer disposing of PTT008 - Dolly             |        | (3,900)           | (502,721)                      |
| Profit on Sale of Plant & Equipment | Road Plant Purchase                | No longer disposing of PTT008 - Dolly             |        | 400               | (502,321)                      |
| Plant & Equipment                   | Road Plant Purchase                | Variance in purchase price of Dolly               |        | (6,975)           | (509,296)                      |
| Plant & Equipment                   | Road Plant Purchase                | PCR010 - 2012 Bomag Smooth Drum Roller - DN038    |        | (70,000)          | (579,296)                      |
| Less Accumulated Depreciation       | Road Plant Purchase                | PCR010 - 2012 Bomag Smooth Drum Roller - DN039    |        | 60,767            | (518,529)                      |
| Loss on Sale of Plant & Equipment   | Road Plant Purchase                | PCR010 - 2012 Bomag Smooth Drum Roller - DN042    |        | 14,233            | (504,296)                      |
| Plant & Equipment                   | Road Plant Purchase                | Variance purchase price of new Smooth Drum Roller |        | (14,876)          | (519,172)                      |
| Plant & Equipment                   | Plant Operations                   | PTC019 - Honda TRX420TM Motor Bike                |        | (6,500)           | (525,672)                      |
| Less Accumulated Depreciation       | Plant Operations                   | PTC019 - Honda TRX420TM Motor Bike                |        | 4,413             | (521,259)                      |
| Profit on Sale of Plant & Equipment | Plant Operations                   | PTC019 - Honda TRX420TM Motor Bike                |        | 587               | (520,672)                      |
| Loss on Sale of Plant & Equipment   | Plant Operations                   | PTC019 - Honda TRX420TM Motor Bike                |        | 1,727             | (518,945)                      |
| Plant & Equipment                   | Plant Operations                   | Variance in purchase price of new Honda motorbike |        | 414               | (518,532)                      |
| Plant & Equipment                   | Other Governance                   | PLV223 - Holden Caprice Sedan                     |        | (45,000)          | (563,532)                      |
| Less Accumulated Depreciation       | Other Governance                   | PLV223 - Holden Caprice Sedan                     |        | 37,012            | (526,520)                      |
| Loss on Sale of Plant & Equipment   | Other Governance                   | PLV223 - Holden Caprice Sedan                     |        | 9,988             | (516,532)                      |
| Plant & Equipment                   | Other Governance                   | Variance in purchase price of new Corolla         |        | (2,409)           | (518,941)                      |

| GENERAL LEDGER ACCOUNT NAME                 | SCHEDULE                           | DESCRIPTION                                     | SOURCE             | AMOUNT<br>DR/(CR) | AMENDED<br>(SURPLUS) / DEFICIT |
|---|------------------------------------|---|--------------------|-------------------|--------------------------------|
| Plant & Equipment                           | Streets Roads Bridges Depots Maint | Variance in purchase price of 6 Wheel tipper    |                    | (8,156)           | (527,097)                      |
| Plant & Equipment                           | Plant Operations                   | Variance in purchase price of post hole borer   |                    | (169)             | (527,266)                      |
| Expensed Minor Assets (below cap threshold) | Public Works Overheads             | Variance in purchase price of alcohol testers   |                    | (1,044)           | (528,310)                      |
| Expensed Minor Assets (below cap threshold) | Public Works Overheads             | Variance in purchase price of guide post rammer |                    | 110               | (528,200)                      |
| Plant & Equipment                           | Streets Roads Bridges Depots Maint | Variance in purchase price of water tank unit   |                    | (1,182)           | (529,382)                      |
| Plant & Equipment                           | Plant Operations                   | Variance on purchase price of slasher deck      |                    | (700)             | (530,082)                      |
| Expensed Minor Assets (below cap threshold) | Public Works Overheads             | Variance in purchase price of traffic counters  |                    | 7                 | (530,075)                      |
| Plant & Equipment                           | Plant Operations                   | Variance in purchase price of hoist             |                    | (964)             | (531,039)                      |
| Less Accumulated Depreciation               | Various                            | 0   | Permanent Variance | (497,256)         | (1,028,295)                    |
| Depreciation on Plant & Equipment           | Various                            | 0   |                    | 497,256           | (531,039)                      |
| <b>Total (Surplus) / Deficit</b>            |                                    |   |                    |                   | <b>(531,039)</b>               |

**SHIRE OF DANDARAGAN**  
**STATEMENT OF COMPREHENSIVE INCOME by Nature or Type**  
**FOR THE YEAR ENDED 30 JUNE 2020**

|   | <b>2019/20<br/>Budget Review</b> |
|---|----------------------------------|
| <b>Revenue</b>  |                                  |
| Rates   | 6,318,338                        |
| Operating grants, subsidies & contributions           | 1,516,592                        |
| Fees and charges                                      | 2,418,082                        |
| Interest earnings                                     | 128,000                          |
| Other revenue   | 148,517                          |
|   | <b>10,529,530</b>                |
| <b>Expenses</b>                                       |                                  |
| Employee costs  | (4,356,180)                      |
| Materials and contracts                               | (3,271,508)                      |
| Utilities   | (449,396)                        |
| Insurance   | (413,443)                        |
| Other expenses  | (727,066)                        |
| Depreciation  | (6,287,838)                      |
|   | <b>(15,505,430)</b>              |
|   | <b>(4,975,900)</b>               |
| Borrowing costs expense                               | (18,329)                         |
| Grants & subsidies (towards non-operating activities) | 2,502,778                        |
| Profit on disposal of assets                          | 100                              |
| Loss on disposal of assets                            | (47,512)                         |
| <b>Net result</b>                                     | <b>(2,538,864)</b>               |
| <b>Other comprehensive income</b>                     |                                  |
| Changes on revaluation of non-current assets          | 0                                |
| <b>Total other comprehensive income</b>               | <b>0</b>                         |
| <b>Total comprehensive income</b>                     | <b>(2,538,864)</b>               |

**SHIRE OF DANDARAGAN  
STATEMENT OF COMPREHENSIVE INCOME by Department  
FOR THE YEAR ENDED 30 JUNE 2020**

|  | <b>2019/20<br/>Budget Review</b> |
|--|----------------------------------|
| <b>Revenue</b>                               |                                  |
| Governance                                   | 35,585                           |
| General purpose funding                      | 7,362,634                        |
| Law, order & public safety                   | 612,120                          |
| Health                                       | 30,490                           |
| Education & welfare                          | 15,000                           |
| Community amenities                          | 1,445,310                        |
| Recreation and culture                       | 408,926                          |
| Transport                                    | 258,007                          |
| Economic services                            | 245,316                          |
| Other property and services                  | 116,142                          |
|  | <b>10,529,530</b>                |
| <b>Expenses excluding finance costs</b>      |                                  |
| Governance                                   | (584,277)                        |
| General purpose funding                      | (170,196)                        |
| Law, order & public safety                   | (1,526,202)                      |
| Health                                       | (341,118)                        |
| Education & welfare                          | (144,957)                        |
| Community amenities                          | (2,263,362)                      |
| Recreation and culture                       | (3,492,814)                      |
| Transport                                    | (5,539,327)                      |
| Economic services                            | (740,294)                        |
| Other property and services                  | (702,884)                        |
|  | <b>(15,505,430)</b>              |
|  | <b>(4,975,900)</b>               |
| <b>Finance costs</b>                         |                                  |
| Governance                                   | (11,982)                         |
| Law, order & public safety                   | (358)                            |
| Recreation and culture                       | (4,626)                          |
| Other property and services                  | (1,364)                          |
|  | <b>(18,329)</b>                  |
| <b>Non- operating grants and subsidies</b>   |                                  |
| Education & welfare                          | 0                                |
| Recreation and culture                       | 27,197                           |
| Transport                                    | 2,475,581                        |
|  | <b>2,502,778</b>                 |
| <b>Profit / (loss) on asset disposal</b>     |                                  |
| Governance                                   | (10,000)                         |
| Law, order & public safety                   | 0                                |
| Community amenities                          | 0                                |
| Transport                                    | (35,624)                         |
| Other property and services                  | (1,788)                          |
|  | <b>(47,412)</b>                  |
| <b>Net result</b>                            | <b>(2,538,864)</b>               |
| <b>Other comprehensive income</b>            |                                  |
| Changes on revaluation of non-current assets | 0                                |
| <b>Total other comprehensive income</b>      | <b>0</b>                         |
| <b>Total comprehensive income</b>            | <b>(2,538,864)</b>               |

**SHIRE OF DANDARAGAN**  
**RATE SETTING STATEMENT by Department**  
**FOR THE YEAR ENDED 30 JUNE 2020**

|  | Note     | 2019/20<br>Budget  | 2019/20<br>Budget Review |
|--|----------|--------------------|--------------------------|
| <b>OPERATING ACTIVITIES</b>  |          |                    |                          |
| <b>Net current assets at start of financial year - surplus/(deficit)</b> | 2(b)(i)  | 1,751,184          | 1,688,698                |
| <b>Revenue from operating activities (excluding rates)</b>               |          |                    |                          |
| Governance   |          | 33,385             | 35,585                   |
| General purpose funding  |          | 901,395            | 1,044,296                |
| Law, order & public safety   |          | 634,650            | 612,120                  |
| Health   |          | 12,990             | 30,490                   |
| Education & welfare  |          | 15,000             | 15,000                   |
| Community amenities  |          | 1,375,310          | 1,445,310                |
| Recreation and culture   |          | 394,958            | 408,926                  |
| Transport  |          | 258,407            | 258,007                  |
| Economic services  |          | 237,316            | 245,316                  |
| Other property and services  |          | 116,664            | 116,242                  |
|  |          | 3,980,076          | 4,211,292                |
| <b>Expenditure from operating activities</b>                             |          |                    |                          |
| Governance   |          | (593,364)          | (606,259)                |
| General purpose funding  |          | (177,096)          | (170,196)                |
| Law, order & public safety   |          | (1,512,452)        | (1,526,560)              |
| Health   |          | (341,070)          | (341,118)                |
| Education & welfare  |          | (144,957)          | (144,957)                |
| Community amenities  |          | (2,283,262)        | (2,263,362)              |
| Recreation and culture   |          | (3,558,100)        | (3,497,440)              |
| Transport  |          | (5,389,129)        | (5,574,951)              |
| Economic services  |          | (741,242)          | (740,294)                |
| Other property and services  |          | (235,551)          | (706,136)                |
|  |          | (14,976,223)       | (15,571,272)             |
| Non-cash amounts excluded from operating activities                      | 2(b)(ii) | 5,767,721          | 6,335,250                |
| <b>Amount attributable to operating activities</b>                       |          | (3,477,242)        | (3,336,032)              |
| <b>INVESTING ACTIVITIES</b>  |          |                    |                          |
| Non-operating grants, subsidies and contributions                        | 9        | 2,108,778          | 2,502,778                |
| Proceeds from disposal of assets   | 4(b)     | 48,100             | 38,373                   |
| Purchase land and buildings  | 4(a)     | (1,029,569)        | (976,029)                |
| Purchase furniture and equipment   | 4(a)     | (164,092)          | (164,092)                |
| Purchase plant and equipment   | 4(a)     | (298,500)          | (263,482)                |
| Purchase infrastructure assets - roads                                   | 4(a)     | (3,456,398)        | (3,122,062)              |
| Purchase infrastructure assets - parks & reserves                        | 4(a)     | (89,500)           | (89,500)                 |
| Purchase infrastructure assets - other                                   | 4(a)     | (510,700)          | (904,700)                |
| <b>Amount attributable to investing activities</b>                       |          | (3,391,881)        | (2,978,715)              |
| <b>FINANCING ACTIVITIES</b>  |          |                    |                          |
| Proceeds from new borrowings   | 6(b)     | 479,053            | 504,053                  |
| Repayment of borrowings  | 6(a)     | (119,620)          | (121,330)                |
| Payment of self supporting loan to community group                       | 6(a)     | 0                  | (25,000)                 |
| Self-supporting loan principal income                                    | 6(a)     | 51,569             | 53,279                   |
| Community group cash advance principal income                            | 6(a)     | 4,152              | 4,152                    |
| Repayment of right of use lease  |          | 0                  | (43,338)                 |
| Transfer to reserves   | 7        | (384,477)          | (384,477)                |
| Transfer from reserves   | 7        | 520,107            | 540,107                  |
| <b>Amount attributable to financing activities</b>                       |          | <b>550,784</b>     | <b>527,447</b>           |
| <b>Budgeted deficiency before general rates</b>                          |          | <b>(6,318,338)</b> | <b>(5,787,300)</b>       |
| <b>Estimated amount to be raised from general rates</b>                  | 1        | <b>6,318,338</b>   | <b>6,318,338</b>         |
| <b>Net current assets at end of financial year - surplus/(deficit)</b>   | 2(b)(i)  | <b>0</b>           | <b>531,039</b>           |

**SHIRE OF DANDARAGAN**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE YEAR ENDED 30 JUNE 2020**

| Description                              | Budget<br>Review<br>2020 | Actual<br>2019 |
|--|--------------------------|----------------|
|  | \$                       | \$             |
| <b>CURRENT ASSETS</b>                    |                          |                |
| Cash and cash equivalents                | 6,468,740                | 7,236,030      |
| Trade receivables                        | 165,671                  | 741,671        |
| Other financial assets at amortised cost | 42,602                   | 55,721         |
| Other current assets                     | 3,967                    | 3,967          |
| Inventories                              | 31,727                   | 31,727         |
| TOTAL CURRENT ASSETS                     | 6,712,707                | 8,069,116      |
| <b>NON-CURRENT ASSETS</b>                |                          |                |
| Other financial assets at amortised cost | 168,672                  | 187,984        |
| Trade receivables                        | 44,499                   | 44,499         |
| Land                                     | 2,940,000                | 2,940,000      |
| Buildings and improvements               | 29,574,371               | 29,708,078     |
| Furniture and equipment                  | 916,953                  | 891,305        |
| Plant and equipment                      | 3,654,524                | 4,636,723      |
| Infrastructure                           | 248,477,779              | 248,197,940    |
| TOTAL NON-CURRENT ASSETS                 | 285,776,798              | 286,606,530    |
| <b>TOTAL ASSETS</b>                      | 292,489,505              | 294,675,646    |
| <b>CURRENT LIABILITIES</b>               |                          |                |
| Trade and other payables                 | (465,032)                | (495,032)      |
| Borrowings                               | (112,406)                | (119,620)      |
| Employee related provisions              | (594,129)                | (594,129)      |
| TOTAL CURRENT LIABILITIES                | (1,171,567)              | (1,208,781)    |
| <b>NON-CURRENT LIABILITIES</b>           |                          |                |
| Borrowings                               | (636,065)                | (246,128)      |
| Employee related provisions              | (104,024)                | (104,024)      |
| TOTAL NON-CURRENT LIABILITIES            | (740,088)                | (350,151)      |
| <b>TOTAL LIABILITIES</b>                 | (1,911,655)              | (1,558,932)    |
| <b>TOTAL NET ASSETS</b>                  | 290,577,850              | 293,116,713    |
| <b>EQUITY</b>                            |                          |                |
| Retained earnings                        | (196,974,479)            | (199,357,712)  |
| Reserves - cash backed                   | (5,674,827)              | (5,830,457)    |
| Revaluation surplus                      | (87,928,544)             | (87,928,544)   |
| <b>TOTAL EQUITY</b>                      | 290,577,850              | 293,116,713    |



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**NET CURRENT ASSETS**

|  | <b>2019/20<br/>Budget Review</b> |
|--|----------------------------------|
| <b>Composition of estimated net current assets</b> |                                  |
| <b>Current assets</b>                              |                                  |
| Cash - unrestricted                                | 793,913                          |
| Cash - restricted reserves                         | 5,674,827                        |
| Receivables  | 213,032                          |
| Inventories  | 31,727                           |
|  | <hr/> 6,713,500                  |
| <b>Less: current liabilities</b>                   |                                  |
| Trade and other payables                           | (465,032)                        |
| Provisions   | (594,129)                        |
| Long term borrowings                               | (112,406)                        |
|  | <hr/> (1,171,567)                |
| <b>Net current assets</b>                          | <hr/> 5,541,933                  |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**NET CURRENT ASSETS (CONTINUED)**

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS**

**(i) Current assets and liabilities excluded from budgeted deficiency**

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the Local Government Act 2002, the following amounts have been excluded as provided by Local Government (Financial Management) Regulation 32 as movements for these items have been funded within the budget estimates which will not fund the budgeted expenditure.

|   | <b>2019/20<br/>Budget Review</b> |
|---|----------------------------------|
| <b>Net current assets</b>   | 5,541,933                        |
| The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement. |                                  |
| <b>Adjustments to net current assets</b>  |                                  |
| Less: Cash - restricted reserves  | (5,674,827)                      |
| Less: Other financial assets at amortised cost - self support loan  | (42,602)                         |
| Add: Current liabilities not expected to be cleared at end of year  |                                  |
| - Current portion of borrowings   | 112,406                          |
| - Right of use lease liability  | 0                                |
| - Employee benefit provisions   | 594,129                          |
| <b>Adjusted net current assets - surplus/(deficit)</b>  | <b>531,039</b>                   |
| <b>(ii) Operating activities excluded from budgeted deficiency</b>  |                                  |
| The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.    |                                  |
| (Profit) on asset disposals   | (100)                            |
| Loss on asset disposals   | 47,512                           |
| Movement in accrued interest  | 0                                |
| Movement in accrued salaries and wages  | 0                                |
| Movement in employee provisions   | 0                                |
| Movement in deferred rates  | 0                                |
| Movement in accrued expenses  | 0                                |
| Depreciation on assets  | 6,287,838                        |
| <b>Non cash amounts excluded from operating activities</b>  | <b>6,335,250</b>                 |

**Reason for Adjustments**

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with Local Government (Financial Management) Regulation 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.