



SHIRE OF NORTHAM

**MINUTES OF THE
AUDIT COMMITTEE MEETING
HELD
WEDNESDAY
13 MARCH 2013**

SHIRE OF NORTHAM

MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 13 MARCH 2013 AT 7.30 PM

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SHIRE OF NORTHAM

Minutes of the Audit Committee Meeting of Council held in the Council Chambers on WEDNESDAY, 13 March 2013 at 7:30 pm

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1. **DECLARATION OF OPENING AND WELCOME**

Cr S B Pollard declared the meeting open at 7.30 pm

2. **DECLARATION OF INTEREST**

Parts of Division 6 Subdivision 1 of the Local Government Act 1995 requires Council members and employees to disclose any direct or indirect financial interest or general interest in any matter listed in this agenda.

The Act also requires the nature of the interest to be disclosed in writing before the meeting or immediately before the matter being discussed.

NB A Council member who makes a disclosure must not preside or participate in, or be present during, any discussion or decision making procedure relating to the disclosed matter unless the procedures set out in Sections 5.68 or 5.69 of the Act have been complied with.

**3. ATTENDANCE
COUNCIL**

President
Councillors

Cr S B Pollard
T M Little
U Rumjantsev
D A Hughes
D G Beresford
A W Llewellyn

Executive Manager Corporate Services
Executive Manager Development Services
Executive Manager Community Services
Executive Manager Engineering Services
Acting Chief Executive Officer

D R Gobbart
P B Steven
J McGready
S Lee
C B Hunt

4. APOLOGIES

Councillors

K D Saunders
R W Tinetti
J E Williams

5. LEAVE OF ABSENCE

Councillor

R M Head

6. CONFIRMATION OF MINUTES

Minute: AU.032

Moved: Cr T M Little

Seconded: Cr D A Hughes

That the Minutes of the Audit Committee Meeting held on Wednesday, 13 February 2013 be confirmed as a true and correct record of that meeting.

CARRIED 6/0

7. AGENDA ITEMS

7.1 COMPLIANCE AUDIT RETURN 2012

Name of Applicant:	Internal Report
File Ref:	1.6.1.6
Officer:	Denise Gobbart
Officer Interest:	N/A
Policy:	Local Government Act 1995
Voting:	Simple Majority
Date:	07/03/2013

PURPOSE

For Council to adopt the Compliance Audit Return (CAR) 2012.

BACKGROUND

Under the Local Government (Audit) Regulations 1996, a Local Government is required to carry out a Compliance Audit for the period 1 January 2012 to 31 December 2012. The certified return needs to be submitted to the Director General, Department of Local Government and Regional Development by 31 March 2013.

The Compliance Audit Return must be:

1. presented to Council at a meeting of the Council;
2. adopted by the Council; and
3. recorded in the minutes of the meeting at which it is adopted.

A copy of the return is submitted for Councillor's perusal, comment and adoption by Council before 31 March 2013. It is necessary for the Shire President and the Chief Executive Officer to sign off the return as a certified copy.

To undertake the 2012 Compliance Audit Return we engaged the services of a local government consultant Gary Martin, to enable an independent assessment of our compliance. The review was undertaken between Monday 25 and Tuesday 26 February 2013.

The compliance review process provides both the CEO and the Council with an additional element of accountability through an independent check on internal management systems, procedures and record keeping and this demonstrates the Shire's emphasis on improving its good governance, compliance, and best practice through voluntary exposure to external scrutiny.

STATUTORY REQUIREMENTS

- Local Government Act 1995;
- Local Government (Functions and General) Regulations 1996;
- Local Government (Administration) Regulations 1996;
- Local Government (Elections) Regulations 1997;
- Local Government (Audit) Regulations 1996;
- Local Government (Rules of Conduct) Regulations 2007.

CONFORMITY WITH THE PLAN FOR THE FUTURE

N/A

BUDGET IMPLICATIONS

N/A

OFFICER'S COMMENT

The comments received back from the consultant Gary Martin are as follows;

The standard of compliance was again very high. It is apparent that the Shire has a strong culture of awareness of compliance requirements. For context purposes, non-compliance or partial non-compliance related to only two of the total 78 items included in the Compliance Return, or an achievement of 97.4%, the same as the previous year.

The Shire has sound management systems and procedures. The few examples of non-compliance noted reflected inconsistent or incomplete compliance and human error, and not any systemic failure.

It is important to note that the actual compliance audit process is a detached, retrospective examination of minute, multifaceted, and ambiguous statutory detail specified by the Local Government Act 1995 and associated regulations. Significantly, the CAR excludes the actual working environment and pressures of the day-by-day operational circumstances, and other community priorities that exist in the pragmatic management of the wide range of functions and issues experienced in a vibrant and growing local government such as the Shire. The overall compliance requirement to observe "all written law" places an onerous responsibility on the CEO of a growing local government.

The level of compliance achieved is a significant indicator in respect of the high standard of management of the Shire.

A number of deficiencies have been identified in the Shire of Northam Compliance Audit Return 2012, namely:

Delegation:

The delegation register and associated record keeping was of a high standard.

Page 2, No 6, s5.42(1), 5.43 Admin Reg 18G – Delegation A02 requires clarification that the seal is only affixed subject to a specific resolution of Council and that any employee is specifically authorised to sign documents by the Council.

Page 2, No 13, s5.46(3), Admin Reg 19 – Some aspects, such as the record keeping associated with exercising a delegated power was difficult to gauge.

Disclosure of Interest:

The management of the Primary and Annual returns and registers, and disclosure of interest at meetings were of a high standard.

Page 2, No 1, s5.67 – The minute record of disclosures at the Special meeting held 29 February 2012 and the Ordinary Council meeting held 21 March 2012 is inconsistent and indicate that members that disclosed a financial interest did not leave the Chambers and voted. The item related to the Shire of Northam Draft Local Planning Scheme No.6 and the interests may be an exempt interest.

The record of disclosures of financial interests at meetings and the register of Financial Interests were checked and an anomaly found in the disclosures, minute recording and register for the Special Council meeting held 29 February 2012 and the Ordinary Council meeting held 21 March 2012.

The minutes record financial disclosures by members at the commencement of the meeting but these disclosures are not then reflected in the minutes when the item(s) were discussed, and it appears that the relevant members may have stayed, participated and voted.

However on both occasions the business item related to the Shire of Northam Draft Local Planning Scheme No.6 and this may be an exempt interest under s5.63(2). If that is the case the minutes should record the exemption to support the participation in the business item.

The minutes of the meeting held 29 February 2012 record nine members attending, but the decisions being carried 10/0, which may be a typographical error, but this indicates that the disclosing member may have voted.

Mr Martin - Local Government Consultant, recommended that the circumstances associated with the disclosures and recording in the minutes and registers be researched and clarified and the outcome reported to the Department of Local Government.

Tenders:

The tender process is thorough and supported by comprehensive documentation. It was noted that the Audit report for 2011/2012 reported that the register was not maintained in accordance with statutory requirements, but at the time of this review the register complied.

It was noted that the Tender Register was also being used as the relevant Tender file for each tender called and therefore the register contained material and information not required by the register. It is strongly recommended that the register only contain the statutory information (i.e. the register sheet and a copy of the State wide notice) and all other information including the completed checklist be filed separately.

The “Tender Register” is a public document that may be inspected during office hours, and therefore caution is required to ensure that only the necessary statutory information is recorded and that any confidential or sensitive information is not included in the register but filed separately.

General:

The Shire has well documented policies and procedures and the negligible items of non-compliance seem to arise from inconsistency or human error rather than any system breakdown.

RECOMMENDATION

Minute: AU.033

Moved: Cr U Rumjantsev

Seconded: Cr A W Llewellyn

That the Compliance Audit Return 2012, as attached, be adopted and submitted to the Department of Local Government, inclusive of comments on matters to be addressed.

Carried 6/0

Compliance Audit Return 2012

Department of Local Government - Compliance Audit Return



Government of Western Australia
Department of Local Government

Northam - Compliance Audit Return 2012

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2012.	N/A		Denise Gobbart
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2012.	N/A		Denise Gobbart
3	s3.59(2)(a)(b)(c) 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 2012.	N/A		Denise Gobbart
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2012.	N/A		Denise Gobbart
5	s3.59(5)	Did the Council, during 2012, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Denise Gobbart

COPY

Department of Local Government - Compliance Audit Return



Government of Western Australia
Department of Local Government

Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A		Gary Martin
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A		Gary Martin
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A		Gary Martin
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A		Gary Martin
5	s5.18	Has Council reviewed delegations to its committees in the 2011/2012 financial year.	N/A		Gary Martin
6	s5.42(1), 5.43 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.	No	Refer Delegation A02 Common Seal	Gary Martin
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Gary Martin
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		Gary Martin
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes		Gary Martin
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	N/A		Gary Martin
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Gary Martin
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 2011/2012 financial year.	Yes	November 2011	Gary Martin
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes		Gary Martin

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
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).	No	Refer notes 29 February and 21 March 2012 Meeting disclosures and recording in minutes. Business item may be exempt.	Gary Martin
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		Gary Martin

Department of Local Government - Compliance Audit Return



Government of Western Australia
Department of Local Government

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		Gary Martin
4	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.	N/A		Gary Martin
5	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		Gary Martin
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2012.	Yes		Gary Martin
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2012.	Yes		Gary Martin
8	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		Gary Martin
9	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		Gary Martin
10	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		Gary Martin
11	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		Gary Martin
12	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		Gary Martin
13	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		Gary Martin
14	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		Gary Martin

Department of Local Government - Compliance Audit Return



Government of Western Australia
Department of Local Government

No	Reference	Question	Response	Comments	Respondent
15	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.	N/A		Gary Martin
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Gary Martin

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)).	N/A		Gary Martin
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.	N/A		Gary Martin

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1)	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.	Yes	No disclosures recorded	Gary Martin

Finance

No	Reference	Question	Response	Comments	Respondent
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		Gary Martin
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		Gary Martin
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Gary Martin
4	s7.3	Was the person(s) appointed by the local government to be its auditor, an approved auditor.	N/A		Gary Martin
5	s7.3, 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	Appointed 2013	Gary Martin

Department of Local Government - Compliance Audit Return



Government of Western Australia
Department of Local Government

No	Reference	Question	Response	Comments	Respondent
6	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2012 received by the local government within 30 days of completion of the audit.	Yes		Gary Martin
7	s7.9(1)	Was the Auditor's report for 2011/2012 received by the local government by 31 December 2012.	Yes		Gary Martin
8	S7.12A(3), (4)	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 by the local government, was that action undertaken.	N/A		Gary Martin
9	S7.12A(3), (4)	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 by the local government, was a report prepared on any actions undertaken.	N/A		Gary Martin
10	S7.12A(3), (4)	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 by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A		Gary Martin
11	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	N/A	Appointed 2013	Gary Martin
12	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	N/A		Gary Martin
13	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	N/A		Gary Martin
14	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.	N/A		Gary Martin
15	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.	N/A		Gary Martin

Department of Local Government - Compliance Audit Return



Government of Western Australia
Department of Local Government

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
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		Denise Gobbart
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s5.36(4), 5.37(3) and Admin Reg 18A.	Yes	Advertisement not sighted - Workplace Solutions	Gary Martin
3	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	Yes		Gary Martin
4	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		Denise Gobbart
5	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		Denise Gobbart

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
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	CEO is the Complaints Officer	Gary Martin
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		Gary Martin
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		Gary Martin
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		Gary Martin
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		Gary Martin
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) (c).	Yes		Gary Martin

Department of Local Government - Compliance Audit Return



Government of Western Australia
Department of Local Government

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
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		Gary Martin
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		Gary Martin
3	F&G Reg 14(1)	Did the local government invite tenders via Statewide public notices.	Yes		Gary Martin
4	F&G Reg 14, 15 & 16	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes		Gary Martin
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.	Yes		Gary Martin
6	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		Gary Martin
7	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		Gary Martin
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	Yes		Gary Martin
9	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	Yes		Gary Martin
10	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	N/A		Gary Martin
11	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		Gary Martin

Department of Local Government - Compliance Audit Return



Government of Western Australia
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No	Reference	Question	Response	Comments	Respondent
12	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		Gary Martin
13	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	N/A		Gary Martin
14	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A		Gary Martin
15	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$100,000 or less.	Yes		Gary Martin

7.2 BUDGET REVIEW 2013

Name of Applicant:	Internal Report
File Ref:	8.2.7.1
Officer:	Denise Gobbart
Officer Interest:	N/A
Policy:	N/A
Voting:	Absolute Majority Vote Required
Date:	10 March 2013

PURPOSE

To consider and adopt the Budget Review as presented in the Statement of Financial Activity for the period 1 July 2012 to 31 January 2013.

BACKGROUND

A Statement of Financial Activity incorporating year to date budget variations and forecasts to 30 June 2013 for the period ending 31 January 2013 is presented for council to consider. The *Local Government (Financial Management) Regulations 1996*, regulation 33A as amended, requires that local governments conduct a budget review between 1 January and 31 March in each financial year. A copy of the review and determination is to be provided to the Department of Local Government within 30 days of the adoption of the review.

STATUTORY REQUIREMENTS

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires:

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

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

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

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

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

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

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

*Absolute majority required.

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

CONFORMITY WITH THE PLAN FOR THE FUTURE

Key Result Area: The Shire Organisation.

Outcome – to operate in a sustainable manner.

The budget review process is aimed at ensuring this objective is being met.

BUDGET IMPLICATIONS

The subsequent review will incorporate Budget Amendments which will impact, however the Budget will remain in balance.

OFFICER'S COMMENT

The budget review has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. Council adopted a 10% and a \$20,000 minimum for the reporting of material variances to be used in the statements of financial activity and the annual budget review. Features of the budget review include:

Decrease in Opening Funds	-\$306,537
Increase in Interest on Investments	\$100,000
Decrease in Untied Grants	-\$85,846
Decrease in Road Grants	-\$35,678
Reimbursement Paid Parental Leave	\$21,834
Decrease in Valuation expenses	\$40,000
Recycling Bin - Purchase	-\$383,470
Recycling Bin - Grant	\$383,470
Decrease in Planning Consultants	\$40,000
Cemetery Capitals Works to be carried forward	\$50,700
Henry St Oval authorised works	-\$70,000
Decrease in Community Sponsorship	\$25,000
Increase in Bakers Hill Water Project	-\$265,135
CSFFF Grant Bakers Hill Water Project	\$151,250
Increase Reserve Transfers Rec & Comm Facilities	\$67,085
Decrease in Road to Recovery Funding	-\$44,749
Decrease in Laneway Acquisition & Construction	\$50,000
Increased Depot rehabilitation expenses	-\$63,783
Savings in Salaries - delays in appointments	\$77,000

The budget has been reviewed to continue to deliver on other strategies adopted by the Council and maintains a high level of service across all programs. The closing funds return to a surplus of \$1,793 as a result of this budget review.

RECOMMENDATION

Minute: AU.034

Moved: Cr A W Llewellyn

Seconded: Cr R M Head

- 1. receive the Budget Review conducted for the seven (7) months ended 31 January 2013;**
- 2. authorise the Chief Executive Officer to amend the 2012/13 Budget in accordance with the attached report titled 'Budget Review as at 31 January 2013 - Budget Amendment Recommendations' and dated 10 March 2013.**

Carried 6/0

Budget Review 2013

BUDGET REVIEW 31 JANUARY 2013

Account Name	Job Name	Increase in Available Cash \$	Decrease in Available Cash \$	Year to Date Running Balance \$	Comment
Difference In Opening Balance			(306,537)	(306,537)	
03012002 Valuations/Title Searches		40,000		(286,537)	Change in Method of rating delays
03013033 Late Payment Interest		15,000		(251,537)	Higher than anticipated outstanding rates
03013043 Instalment Interest		4,000		(247,537)	Higher than anticipated Instalment takeup
03013053 Instalment Admin Fee		2,000		(245,537)	Higher than anticipated Instalment takeup
03023013 Interest On Investments		100,000		(145,537)	Increased Interest earned
03023023 Grants Commission - United Grant			(85,846)	(231,383)	Reduction in united grant
03023033 Grants Commission - Road Component			(35,678)	(267,061)	Reduction in road component grant
03032032 Rates Incentive Prize			(500)	(267,561)	Funds received prior year
3033063 Esl - Administration Fee			(750)	(268,311)	Lower than anticipated funding
04042052 Members Conference Expenses		7,100		(261,211)	Lower than anticipated numbers attending conference
04042062 Election Expenses		5,000		(256,211)	No election to be held
04042072 Refreshments & Receptions		5,000		(251,211)	Lower than anticipated expenses
04042142 Councillor Training		5,000		(246,211)	Lower than anticipated expenses
04042192 Dig-Community Strategy Plan Exp.		25,000	(25,000)	(271,211)	Workforce Planning Funding Expenses
04043023 Grants - Dig		7,800		(246,211)	Workforce Planning Funding Grant
04049004 Furniture & Office Equipment				(238,411)	Savings in Councillor iPad purchases
04053003 Reimbursements Incl Gst			(2,000)	(240,411)	Lower than anticipated revenue
04053013 Sundry Income - No Gst		2,000		(238,411)	Higher than anticipated revenue
04053023 Reimbursements Gst Free		11,917		(226,494)	Reimbursement Paid Parental Leave
04053033 Sundry Income - Gst Inc		1,000		(225,494)	Higher than anticipated revenue
04059014 Plant & Equipment		8,000		(217,494)	Lower than anticipated purchase cost of CEO vehicle
04059065 Proceeds On Sale Of Asset			(6,200)	(223,694)	Lower than anticipated proceeds sale of vehicles
04059065 Proceeds On Sale Of Asset		1,400		(222,294)	Sale of laptops
05061032 Fire Fighting	1032 Fire Fighting		(2,000)	(224,294)	Increased fire activity
05061042 Vehicle Expenses		1,000		(223,294)	Lower than anticipated expenses
05062002 Fire Hazard Reduction	5530 Hazard Inspection Contract	5,000		(218,294)	Lower than anticipated expenses
05062022 Sundry Expenses		2,000		(216,294)	Lower than anticipated expenses
05062122 Other Inspection Costs		1,000		(215,294)	Lower than anticipated expenses
05062152 Communications		1,000		(214,294)	Lower than anticipated expenses
05062202 Esl Equipment Disposal Contra			(30,835)	(245,129)	Offsetting sale of FESA vehicles
05063003 Fines And Penalties			(5,500)	(250,629)	Lower than anticipated revenue
05063053 Legal Exp Recov & Reimb			(5,000)	(255,629)	Lower than anticipated revenue
05067003 Proceeds On Sale Of Asset		30,835		(224,794)	Sale of FESA vehicles
05072052 Control Expenses Other			(7,000)	(231,794)	Operational funding reviewed for Cat Act implementation
05072092 Vehicle Expenses		10,000		(221,794)	Reduced vehicle expenditure due to reduced mileage

BUDGET REVIEW 31 JANUARY 2013

Account	Name	Job	Name	Increase in Available Cash \$	Decrease in Available Cash \$	Year to Date Running Balance \$	Comment
10309505	Proceeds On Sale Of Asset					(34,577)	Lower than anticipated trade in
10312002	Public Conveniences	5800	Bernard Park Toilets	6,000	(7,000)	(28,577)	Security railings no longer being installed
10312012	Avon Mall Maintenance	5880	Avon Mall Mtc - Building	5,000		(23,577)	Lower than anticipated expenses
10312032	Cemetery Maintenance	1400	Cemetery Mtc	5,000		(18,577)	Lower than anticipated Contractor costs
10317204	Cemetery Capital Works			50,700		32,123	Project will not be completed this financial year
11322002	Northam Town Hall	1003	Northam Town & Lesser Hall	5,000		37,123	Lower than anticipated expenses
11322032	Guide Hall	1011	Guide Hall	1,000		38,123	Lower than anticipated expenses
11322072	Bakers Hill Pavilion	6155	Bakers Hill Pavilion	10,000		48,123	Design undertaken at lower than expected cost
11322082	Quellington Hall	1807	Quellington Hall Mtc	2,000		50,123	Lower than anticipated expenses
11323003	Reimbursements				(2,000)	48,123	Lower than anticipated revenues
11323013	Charges - Hall Hire			6,500	(7,000)	41,123	Lower than anticipated revenues
11329104	Furniture & Equipment				(1,220)	47,623	Auto Boils cost less than anticipated, Curtains allocated twice
11332032	Swimming Pool Insurance				(5,500)	46,403	Higher than anticipated insurance expenses
11332122	Northam Pool - Stock Purchase			22,600		40,903	Lower than anticipated expenses
11333053	Reimbursements - Wundowie				(20,100)	63,503	Insurance payout storm damage
11339034	Land & Buildings - Wundowie Pool			5,000		43,403	Replace damaged Shade sails
11341002	Recreation Centre Salaries				(1,000)	48,403	Lower than anticipated expenses
11341092	Fringe Benefits Tax					47,403	Higher than anticipated Fringe Benefits tax
11341102	Rec Centre Superannuation			4,500		51,903	Lower than anticipated expenses
11341202	Recreation Centre Staff Costs			2,000		53,903	Lower than anticipated expenses
11341412	Community Recreation Events	1154	Relay for Life	1,000		54,903	Lower than anticipated expenses
11342032	Recreation Control	5460	Recreation Control	2,000		56,903	EMRS vehicle trade in
11342042	Public Parks Gdns & Reser	5104	Rushon Park		(7,000)	49,903	Higher than anticipated expenditure
11342042	Public Parks Gdns & Reser	5155	Rec Centre Outdoor Courts		(3,000)	46,903	Higher than anticipated expenditure
11342042	Public Parks Gdns & Reser	5802	Bakers Hill Rec Areas Mtc		(500)	46,403	Higher than anticipated expenditure
11342042	Public Parks Gdns & Reser	5806	Wundowie Golf Course		(125)	46,278	Higher than anticipated expenditure
11342042	Public Parks Gdns & Reser	5140	Henry St Oval		(70,000)	(23,722)	Henry Street Oval remediation works
11342042	Public Parks Gdns & Reser	5255	River Bank to Broome Terrace	10,625		(13,097)	Lower than anticipated expenses
11342072	Sporting Community Sponsorship			25,000		11,903	Lower than anticipated expenses
11342152	Youth Advisory Council Building				(21,000)	(9,097)	Asbestos clean up
11342502	Rec Centre - Maintenance	5250	Rec Centre Mtc		(20,000)	(29,097)	Higher than anticipated vandalism expenses & Energy Efficiency Audit
11343033	Charges - Jubilee Complex			2,000		(27,097)	Higher than anticipated hire costs
11343083	Recreation Centre Hire			10,000		(17,097)	Fee increases offset by donations given to groups using facilities
11343093	Grants			151,250		134,153	CSRFF Bakers Hill Oval Project
11349104	Land & Buildings	1903	Rec Centre - Building		(1,986)	132,167	Additional Audit Costs
11349104	Land & Buildings	1904	Rec Centre - Outdoor Courts		(5,689)	126,478	Additional Electrical costs

BUDGET REVIEW 31 JANUARY 2013

Account	Name	Job	Name	Increase in Available Cash \$	Decrease in Available Cash \$	Year to Date Running Balance \$	Comment
11349104	Land & Buildings	1906	Rec Centre - Lighting		(12,529)	113,949	Additional Electrical costs
11349104	Land & Buildings	1904	Rec Centre - Car Park & Access	33,251		147,200	Lower than anticipated carried forward expenses
11349204	Plant & Equipment			1,800		149,000	Savings in Rec Centre Vehicle
11349404	Infrastructure Parks	6412	Henry St Oval - Fencing		(15,000)	134,000	Increased cost to fence Henry St Oval
11349404	Infrastructure Parks	6411	Install Cricket Pitch - Jubilee Oval	15,000		149,000	Funds transferred to Henry St oval
11349404	Infrastructure Parks	6407	Play Equipment - Jubilee Oval	20,000		169,000	Funds transferred to Henry St oval
11349404	Infrastructure Parks	6416	Bakers Hill Oval		(265,135)	(96,135)	Bakers Hill Oval Reticulation & Resurfacing
11349515	Trans From Rec & Community Facilities Res			50,000		(46,135)	Council Resolution 29/10/2012 - Henry St Oval
11349515	Trans From Rec & Community Facilities Res			17,085	(5,687)	(29,050)	Council Resolution 19/09/2012 - Bakers Hill Oval
11349705	Proceeds On Sale Of Asset					(34,737)	Lower than anticipated trade in
11351102	Library Superannuation			4,000		(30,737)	Reduction in expenditure
11351402	Staff Costs			1,000		(29,737)	Lower than anticipated expenditure
11352022	Computer Operating Expenses			1,000		(28,737)	Lower than anticipated expenditure
11352072	Library - Sundry Expenses			2,000		(26,737)	Lower than anticipated expenditure
11352082	Wundowie Library Operating Expenses			10,000		(16,737)	Cleaning contract no longer being used
11352102	Building Mtce & Gardens - Northam	1027	Northam Library Gardens	8,000		(8,737)	Lower than anticipated expenditure
11353023	Library Sundry Income			1,500		(7,237)	Higher than anticipated revenue
11362052	Banners	1030	Street Banners	8,000		763	Lower than anticipated expenditure
11362312	Railway Museum	1035	Railway Museum Garden		(3,000)	(2,237)	New allocation for gardens
11362322	Morby Cottage	5511	Morby Cottage Gardens	3,500		1,263	Lower than anticipated expenditure
11362532	Sound Shell - Bernard Park	1028	Sound Shell Mtc		(7,500)	(6,237)	Vandalism \$2,000 & additional electrical works
11363023	A.V.A.S. Building Rental			6,000		(237)	Building Rental CY O'Connor
12373063	Roads To Recovery Grants (Res)				(44,749)	(44,986)	Budget provision was greater than project life allocation
12379004	Land & Buildings					(23,986)	Wundowie Depot Works completed in Mtc
12379034	Laneway Construction	9120	Laneways Land Acquisition	21,000		1,014	Delays in acquiring the land
12379034	Laneway Construction	9121	Laneways Construction	25,000		26,014	Delays in construction the laneways
12379044	Rtg - Project Grants & Deproc	3516	Wellington Street		(50,118)	(24,104)	Higher than anticipated materials expenditure
12379044	Rtg - Project Grants & Deproc	3518	Spencers Brook York Rd	18,370		(5,734)	Lower than anticipated expenditure
12379054	Rd/Works-General Const.	3000	Meenar North Rd	9,945		4,211	Carried Forward Purchase Orders cancelled
12379054	Rd/Works-General Const.	3014	Gentle Road	10,287		14,498	Carried Forward Purchase Orders cancelled
12379054	Rd/Works-General Const.	3035	Boase Road	10,527		25,025	Carried Forward Purchase Orders cancelled
12379054	Rd/Works-General Const.	3036	Grass Valley South Road	53,850		78,875	Lower than anticipated expenditure
12379054	Rd/Works-General Const.	3037	Catter Road	15,368		94,243	Lower than anticipated expenditure
12379054	Rd/Works-General Const.	3039	Woiotating Road		(2,500)	91,743	Higher than anticipated expenditure
12379054	Rd/Works-General Const.	3040	Stirling Street		(12,530)	79,213	Higher than anticipated expenditure

BUDGET REVIEW 31 JANUARY 2013

Account	Name	Job	Name	Increase in Available Cash \$	Decrease in Available Cash \$	Year to Date Running Balance \$	Comment
12379054	Rd/Works-General Const.	3041	Morrell Street		(11,793)	67,420	Higher than anticipated expenditure
12379054	Rd/Works-General Const.	3042	Suburban Road		(4,090)	63,330	Higher than anticipated expenditure
12379054	Rd/Works-General Const.	3043	Gairdner Street	21,347		84,677	Lower than anticipated expenditure
12379054	Rd/Works-General Const.	3044	Church Street	6,585		91,262	Lower than anticipated expenditure
12379054	Rd/Works-General Const.	3045	Croke Avenue	991		92,253	Lower than anticipated expenditure
12379054	Rd/Works-General Const.	3046	Burnside Avenue	5,141		97,394	Lower than anticipated expenditure
12379054	Rd/Works-General Const.	3047	Clackline Hall	12,165		109,559	Lower than anticipated expenditure
12379074	R2R Projects	3731	Peel Terrace Upgrade		(64,156)	45,403	Higher than anticipated expenditure
12379074	R2R Projects	3732	Southern Brook Road	60,562		105,965	Higher than anticipated expenditure
12379074	R2R Projects	3737	Scott Road		(25,437)	80,528	Higher than anticipated expenditure
12379074	R2R Projects	3738	Chinganning Road		(2,330)	78,198	Higher than anticipated expenditure
12379074	R2R Projects	3739	Shingle Hill Road		(25,311)	52,887	Higher than anticipated expenditure
12379074	R2R Projects	3740	Warin Road	22,289		75,176	Didn't need to gravel resheet
12379074	R2R Projects	3741	Hawke Avenue		(23,421)	51,755	Higher than anticipated expenditure
12379104	Special Projects Blackspot	3656	Irishtown & Hadrill Road Intersection	17,856		69,611	Lower than anticipated expenditure
12379104	Special Projects Blackspot	3659	Coates Road		(29,715)	39,896	Higher than anticipated expenditure
12379104	Special Projects Blackspot	3660	Clark & Peel Tce Intersection		(21,173)	18,723	Higher than anticipated expenditure
12379104	Special Projects Blackspot	3662	Wellington Street		(10,194)	8,529	Higher than anticipated expenditure
12382032	Verge Maintenance	2120	Verge Mtc - Roads		(4,000)	4,529	Higher than anticipated expenditure offsetting over parks expense
12382032	Verge Maintenance	2310	Townsite Entry Verges		(4,500)	29	Higher than anticipated expenditure offsetting over parks expense
12382032	Verge Maintenance	5285	Verge Mtc - Parks	8,500		8,529	Lower than anticipated expenditure
12382052	Depot Maintenance	1243	Depot Mtc		(63,763)	(55,254)	Clean Up Contaminated site for Sale
12382102	Streets, Carparks & Paths	2600	Wundowie Rd Mtc	20,000		(35,254)	Reduction in expenditure to offset other over expenditure on Roads
12382122	Storm Damage	2350	Storm Damage		(40,000)	(75,254)	Summer Storm Events
12382132	Engineering Consultants			10,000		(65,254)	Lower than anticipated expenditure
12382162	Roadworks - Maintenance	2050	Shoulder Grading	25,000		(40,254)	Reduction in expenditure to offset other over expenditure on Roads
12382162	Roadworks - Maintenance	2090	Culvert Replacement	30,000		(10,254)	Reduction in expenditure to offset other over expenditure on Roads
12382162	Roadworks - Maintenance	2000	Kerb Mtc General	5,000		(5,254)	Reduction in expenditure to offset other over expenditure on Roads
12382182	Infrastructure Insurance				(11,904)	(17,158)	Higher than anticipated Insurance expense
12399004	Plant & Equipment				(64,900)	(82,058)	Replacement Truck Insurance
12399004	Plant & Equipment				(11,318)	(93,376)	Replacement Water Tank
12399004	Plant & Equipment					(26,486)	Savings on budgetted plant items
12399515	Trans From Plant Reserve			66,890		(2,082)	Balance Replacement Truck Insurance
12399515	Trans From Plant Reserve			24,404		9,236	Replacement Water Tank
12399515	Trans From Plant Reserve			11,318		10,924	To balance difference between Purchase & Trade
12399515	Trans From Plant Reserve			1,688			

BUDGET REVIEW 31 JANUARY 2013

Account	Name	Job	Name	Increase in Available Cash \$	Decrease in Available Cash \$	Year to Date Running Balance \$	Comment
12399505	Proceeds Sale Plant & Equipment			40,596		51,520	Replacement Truck Insurance
12399505	Proceeds Sale Plant & Equipment				(68,678)	(17,158)	Decrease in revenues
12401002	Parking - Salaries			12,000		(5,158)	Delays in appointment of staff
12411002	Salaries			15,000		9,842	Lower than anticipated salaries
12411102	Staff Costs			2,000		11,842	Lower than anticipated Superannuation
12422102	Maintenance - Works Staff	3550	Aero Mtc - Works Staff		(1,000)	10,842	Increase use of Council staff
12422152	Legal Fees				(1,800)	9,042	Airport legal advice
12423013	Contributions & Reimbursements				(7,000)	2,042	Error in calculation of lease fees
12429014	Airport Infrastructure	3509	Airport Electrical		(12,883)	(10,841)	Additional expense for works undertaken - resealing
13451002	Salaries & Wages			14,000		3,159	Delays in appointment of staff
13451102	Superannuation			1,800		4,959	Delays in appointment of staff
13452052	Avon Descent & Festival	4670	Avon Descent	6,474		11,433	Works Staff hours reduced for event
13452102	Special Event Sponsorship	4660	Northam Road Safety		(19,003)	(7,570)	Roadwise Grant Expenses - Offset by Grant Received
13452172	Festivals & Events	4679	Avon Valley Xmas Carnival	10,000		2,430	Lower than anticipated expenditure
13452172	Festivals & Events	4683	Dogs Day Out	1,350		3,780	Lower than anticipated expenditure
13452172	Festivals & Events	4689	Pink Ribbon Walk	2,800		6,580	Lower than anticipated expenditure
13452252	Concerts In The Park	5567	Concerts in the Park	12,000		18,580	Reduced expenditure to offset loss in grant funding
13453013	Grants - Festivals & Events			5,000		23,580	Additional Roadwise funding
13453123	Events Sponsorship				(8,000)	15,580	Lower than anticipated revenue
13453133	Concerts In The Park Grants				(12,000)	3,580	Lower than anticipated revenue
13453143	Avon Markets - Stallholders Fees				(3,950)	(370)	Council decision on Stall holder fees
13459104	Land & Buildings			23,000		22,630	Roof at Visitors Centre completed at a reduced cost
13461002	Building Salaries			5,000		27,630	Lower than anticipated expenditure
13461302	Conferences & Training			3,000		30,630	Lower than anticipated expenditure
13469505	Proceeds Sale Of Asset				(4,000)	26,630	Lower Trade Building Mtc Utility
13493032	Fringe Benefits Tax				(7,426)	19,204	Fringe Benefit Tax on Economic Services Staff
13493013	Reimbursements - Inc Gst			6,700		25,904	Reimbursements for Mens Shed & Toy Library expenses
13493043	Sale Of Gravel Lot 291			12,000		37,904	Increase gravel used
13493103	Community Bus Hire Fees				(2,000)	35,904	Lower than anticipated revenue
13493253	Reimbursements Supertowns - Gst Free			1,300		37,204	Higher than anticipated revenue
13499054	Transfer To Road & Bridgeworks Reserve				(12,000)	25,204	Reserve transfer to offset increased gravel use
13499064	Plant & Equipment				(4,000)	21,204	Additional cost of Community Bus
13499064	Plant & Equipment				(23,251)	(2,047)	Supertowns Vehicle by resolution of Council
13499565	Transfer From Community Bus Reserve			4,000		1,953	Reserve transfer to offset Community Bus purchase
13772082	Accommodation			10,300		12,253	Accommodation Bookings no longer being taken
13773023	Bookeasy Commissions On Bookings				(1,630)	10,623	Accommodation Bookings no longer being taken

BUDGET REVIEW 31 JANUARY 2013

Account Name	Job Name	Increase in Available Cash \$	Decrease in Available Cash \$	Year to Date Running Balance \$	Comment
13773043 Accommodation			(19,230)	(8,607)	Accommodation Bookings no longer being taken
13773063 Reimbursements		10,400		1,793	Supertowns Office space contribution
Transfers to Reserve		(12,000)			
Transfers from Reserve		108,495			
Proceeds Sale of Assets		(25,734)			

Budget Review Summary 2013

SHIRE OF NORTHAM						
STATEMENT OF FINANCIAL ACTIVITY						
FOR THE PERIOD 1 JULY 2012 TO 30 JUNE 2013						
	NOTE	Adopted 2012/13 Budget (a) \$	Projected Budget (b) \$	January 2012 Actual \$	Variances (b) - (a) Budget \$	Variances Projected Budget as a % of Budget
Operating						
Revenues						
Governance	1,2	33,194	71,111	18,445	37,917	114.23%
General Purpose Funding		2,967,809	2,966,535	1,105,540	(1,274)	(0.04%)
Law, Order, Public Safety		846,688	816,788	437,840	(29,900)	(3.53%)
Health		201,668	215,785	98,701	14,117	7.00%
Education and Welfare		2,896,692	2,896,692	800,148	0	0.00%
Housing		46,811	46,811	23,727	0	0.00%
Community Amenities		1,825,951	2,245,821	1,397,428	419,870	22.99%
Recreation and Culture		889,083	1,073,433	314,595	184,350	20.73%
Transport		4,032,592	3,980,843	701,961	(51,749)	(1.28%)
Economic Services		1,181,513	1,167,503	741,133	(14,010)	(1.19%)
Other Property and Services		68,000	68,000	48,906	0	0.00%
		<u>14,990,001</u>	<u>15,549,322</u>	<u>5,686,424</u>	<u>559,321</u>	<u>3.73%</u>
(Expense)						
Governance	1,2	(856,865)	(859,765)	(463,649)	(2,900)	(0.34%)
General Purpose Funding		(296,968)	(257,468)	(132,969)	39,500	13.30%
Law, Order, Public Safety		(1,122,729)	(1,142,564)	(638,682)	(19,835)	(1.77%)
Health		(518,457)	(495,457)	(295,391)	23,000	4.44%
Education and Welfare		(1,249,308)	(1,242,308)	(766,185)	7,000	0.56%
Housing		(96,374)	(96,374)	(64,488)	0	0.00%
Community Amenities		(3,186,273)	(3,445,943)	(1,531,844)	(289,670)	(8.15%)
Recreation & Culture		(3,951,458)	(3,985,678)	(1,953,756)	(34,220)	(0.87%)
Transport		(4,557,277)	(4,556,764)	(2,658,589)	513	0.01%
Economic Services		(2,427,695)	(2,387,400)	(1,109,104)	40,295	1.66%
Other Property and Services		(75,993)	(75,993)	(137,413)	0	0.00%
		<u>(18,339,397)</u>	<u>(18,545,714)</u>	<u>(9,752,070)</u>	<u>(206,317)</u>	<u>(1.12%)</u>
Adjustments for Non-Cash						
Revenue and Expenditure						
(Profit)/Loss on Asset Disposals	4	(2,736,495)	(2,749,996)	(314,167)	(13,501)	(0.49%)
Movement in Accrued Interest		0	0	(61,286)	0	#DIV/0!
Movement in Accrued Salaries and Wages		0	0	(147,156)	0	#DIV/0!
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	#DIV/0!
Movement in Employee Benefit Provisions		0	0	(224,792)	0	#DIV/0!
Depreciation on Assets	2(a)	3,215,004	3,215,004	2,032,897	0	0.00%
Capital Revenue and (Expenditure)						
Purchase Land Held for Resale	3	0	0	0	0	#DIV/0!
Purchase Land and Buildings	3	(8,249,744)	(8,141,997)	(3,001,179)	107,747	1.31%
Purchase Plant and Equipment	3	(1,444,445)	(1,438,924)	(809,222)	5,521	0.38%
Purchase Furniture and Equipment	3	(90,122)	(75,822)	(25,081)	14,300	15.87%
Purchase Bush Fire Equipment	3	(503,139)	(503,139)	(333,634)	0	0.00%
Purchase Play Ground Equipment	3	(40,000)	(20,000)	0	0	0.00%
Purchase Infrastructure Assets - Roads	3	(5,629,595)	(5,597,080)	(807,945)	32,515	0.58%
Purchase Infrastructure Assets - Bridges		(719,000)	(719,000)	(500,000)	0	0.00%
Purchase Infrastructure Assets - Footpaths	3	(266,609)	(266,609)	0	0	0.00%
Purchase Infrastructure Assets - Drainage	3	(3,338,943)	(3,338,943)	(783,644)	0	0.00%
Purchase Infrastructure Assets - Parks & Ovals	3	(745,997)	(1,011,132)	(68,793)	(265,135)	(35.54%)
Purchase Infrastructure Assets - Airfields	3	(151,000)	(163,883)	(163,883)	(12,883)	0.00%
Purchase Infrastructure Assets - Streetscape	3	(57,206)	(57,206)	(5,881)	0	0.00%
Proceeds from Disposal of Assets	4	3,273,733	3,247,999	479,598	(25,734)	(0.79%)
Repayment of Debentures	5	(417,435)	(417,435)	(268,352)	0	0.00%
Proceeds from New Debentures	5	0	0	0	0	#DIV/0!
Self-Supporting Loan Principal Income	%	67,798	67,798	0	0	0.00%
Transfers to Restricted Assets (Reserves)	6	(902,198)	(914,198)	35,808	(12,000)	(1.33%)
Transfers from Restricted Asset (Reserves)	6	832,059	936,554	(118,032)	104,495	12.56%
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
ADD Net Current Assets July 1 B/Fwd	7	13,874,094	13,585,003	13,585,003	(289,091)	2.08%
LESS Net Current Assets Year to Date	7	(17,446)	1,793	12,148,118	19,239	(110.26%)
		<u>(7,361,190)</u>	<u>(7,361,190)</u>	<u>(7,711,705)</u>	<u>(20,000)</u>	<u>#DIV/0!</u>
Amount Raised from Rates	8	<u>(7,361,190)</u>	<u>(7,361,190)</u>	<u>(7,711,705)</u>	<u>(20,000)</u>	<u>#DIV/0!</u>

8. CLOSURE OF MEETING

There being no further business the Presiding Officer declared the meeting closed at 8.13 pm.

“I certify that the Minutes of the Audit Committee Meeting held on 13 March 2013 have been confirmed as a true and correct record.”

_____ President

_____ Date