Shire of Pingelly

Attachments

Ordinary Council Meeting
16 May 2018

Attachment 1

14.1 Extraordinary Election

Extraordinary Election Timeline

Government of **Western Australia**
Department of **Local Government and Communities**

Elections Timetable Template

Local Government Ordinary/Extraordinary and Other Elections

Enter election date>> **14/08/2018**

Note: Please manually adjust dates in the 'Date' column which fall on a public holiday to the next business day.

	Days from Polling Day	Election Activities or Events	Relevant Act sections or Regulations	Day	Date
	273 to 92	If an elected member's office becomes vacant on or between these days, the council may, with the approval of the Electoral Commissioner, allow the vacancy to remain unfilled until the ordinary election.	LGA s4.16(4) LGA s4.17(2)	Tue to Mon	14/11/2017 to 14/05/2018
	91	If an elected member's office becomes vacant on or after this day the vacancy will remain unfilled until the ordinary election.	LGA s4.16(2)(3) LGA s4.17(1)	Tue	15/05/2018
	80	Last day for local governments to gain agreement from the Electoral Commissioner to conduct the election (compulsory if intent is to hold a postal election).	LGA s4.20 (2)(3)(4) LGA s4.61 (2)(4)	Sat	26/05/2018
	80	A decision for the Electoral Commissioner to conduct the election cannot be rescinded after this day.	LGA s4.20(6) LGA s4.61(5)	Sat	26/05/2018
	70 to 56	Between these days, the CEO of the local government is to give Statewide public notice of the closing date and time for elector enrolments.	LGA s4.39(2)	Tue to Tue	5/06/2018 to 19/06/2018
	56	Last day for the local government's CEO to advise the Electoral Commissioner of the need to prepare an updated residents roll.	LGA s4.40(1)	Tue	19/06/2018
Close of Rolls	56	Advertising may begin for council nominations from 56 days, and no later than 45 days, before election day.	LGA s4.47(1)	Tue	19/06/2018
	50	**Close of Rolls – 5.00pm**	LGA 4.39(1)	Mon	**25/06/2018**
Nominations Open	45	Last day for advertisement to be placed calling for council nominations.	LGA s4.47(1)	Sat	30/06/2018
	44	**Nominations Open** First day for candidates to lodge completed nomination papers, in the prescribed form, with the Returning Officer. Nominations are open for 8 days.	LGA s4.49(a)	Sun	**1/07/2018**
Close of Nominations	38	If a candidate's nomination is withdrawn not later than 4.00pm on this day, the candidate's deposit is to be refunded.	LGA s4.50 Reg. 27(5)	Sat	7/07/2018
	37	**Close of Nominations – 4.00pm**	LGA 4.49(a)	Sun	**8/07/2018**
	36	Last day for the Electoral Commissioner to prepare an updated residents roll for the election. Last day for the local government's CEO to prepare an owners and occupiers roll.	LGA s4.40(2) LGA s4.41(1)	Mon	9/07/2018
	36	Returning Officer to give Statewide public notice of the election as soon as practicable but no later than 19 days before election day.	LGA s4.64(1)	As soon as practicable	
	22	The preparation of any consolidated roll (combined roll of residents, owners and occupiers) under regulation 18(1) is to be completed on or before this day.	LGA s4.38(1) Reg. 18(1)(2)	Mon	23/07/2018
	19	Last day for the Returning Officer to give Statewide public notice of the election.	LGA s4.64(1)	Thu	26/07/2018
	4	Close of absent voting and close of postal vote applications for 'voting in person' elections – 4.00pm.	LGA s4.68(1)(c) Reg. 37(3)(4)	Fri	10/08/2018
Election Day	1	Close of early voting for 'voting in person' elections – 4.00pm.	LGA s4.71(1)(e) Reg. 59(2)	Mon	13/08/2018
	0	**Election Day** Close of poll – 6.00pm.	LGA s4.7 LGA s4.68(1)(e)	Tue	**14/08/2018**
	2	Election results declared and published.	LGA s4.77	As soon as practicable	
	2 - 14	Report to Minister. The report relating to an election under section 4.79 is to be provided to the Minister within 14 days after the declaration of the result of the election. (See Online 'Form 20' at www.dlgc.wa.gov.au)	LGA s4.79(1)(2) Reg. 81	As soon as practicable	
	Within 28 days of result publication	An invalidity complaint can be made to a Court of Disputed Returns, constituted by a magistrate, but can only be made within 28 days after notice is given of the result of the election.	LGA s4.81(1)	As applicable	
	Within 2 months of result declaration	Newly elected members to make their declarations of office.	LGA s2.29(1)(2) LGA s2.32(c) LGA s2.34(1)(c)	As soon as practicable	
	Within 3 months of members making declarations	Newly elected members to lodge their Primary Returns with the local government's CEO.	LGA s5.75(1)	As soon as practicable	

* All Act sections refer to the *Local Government Act 1995*. All regulations refer to the *Local Government (Elections) Regulations 1997*.

Attachment 2

15.1 Monthly Statement of Financial Activity – April 2018

Monthly Statements of Financial Activity for the period 1 July 2017 to 30 April 2018

SHIRE OF PINGELLY

MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2017 TO 30 APRIL 2018

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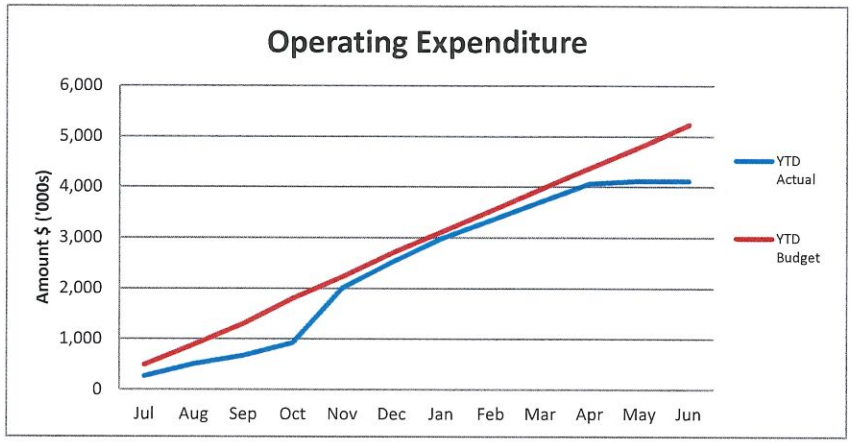
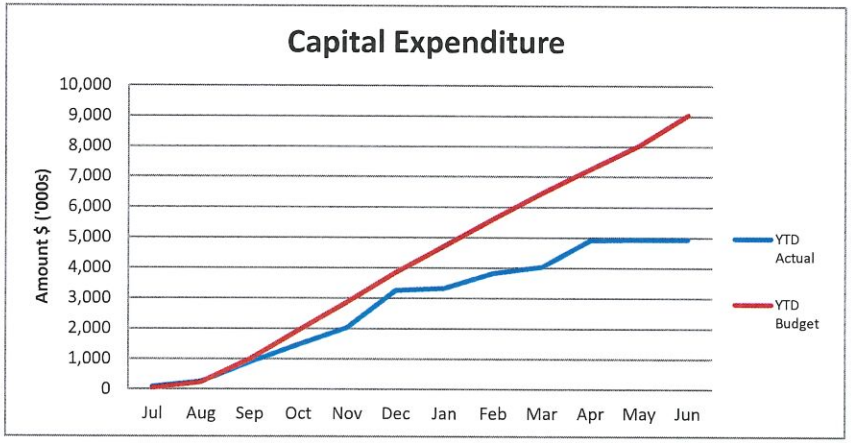
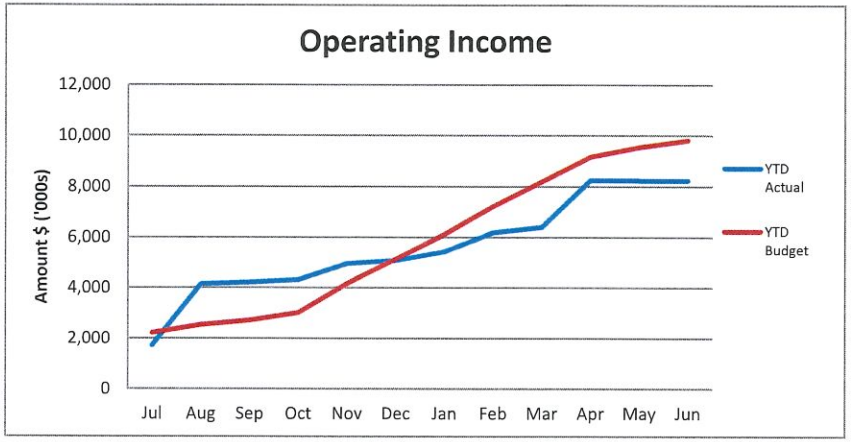
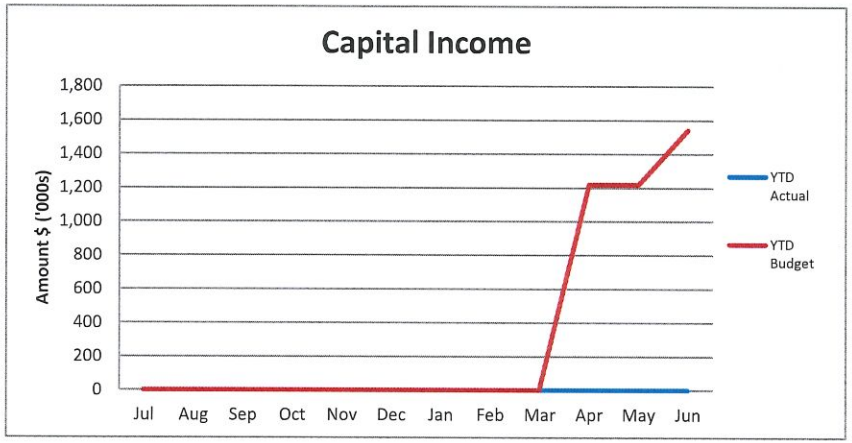
Income and Expenditure Graphs to 30 April 2018

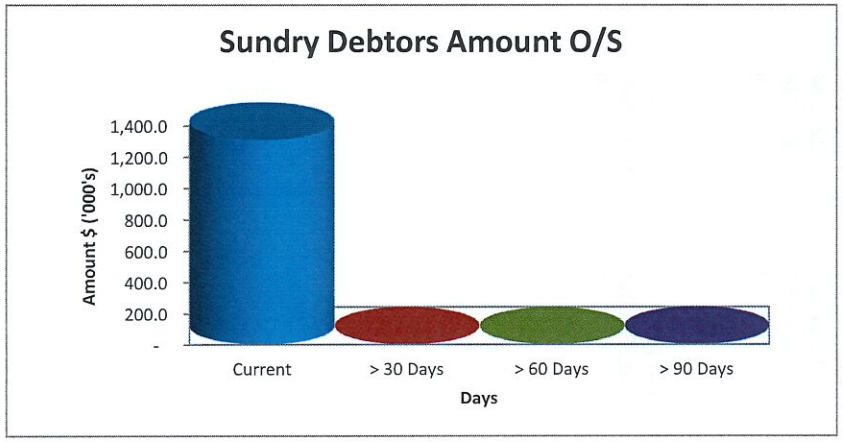


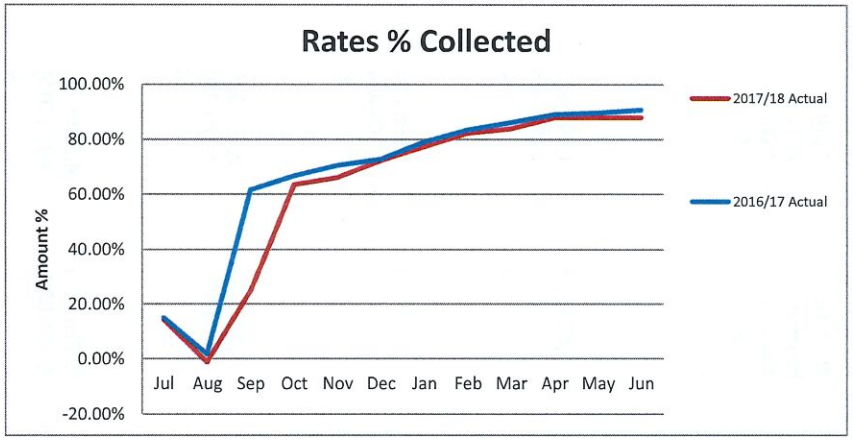


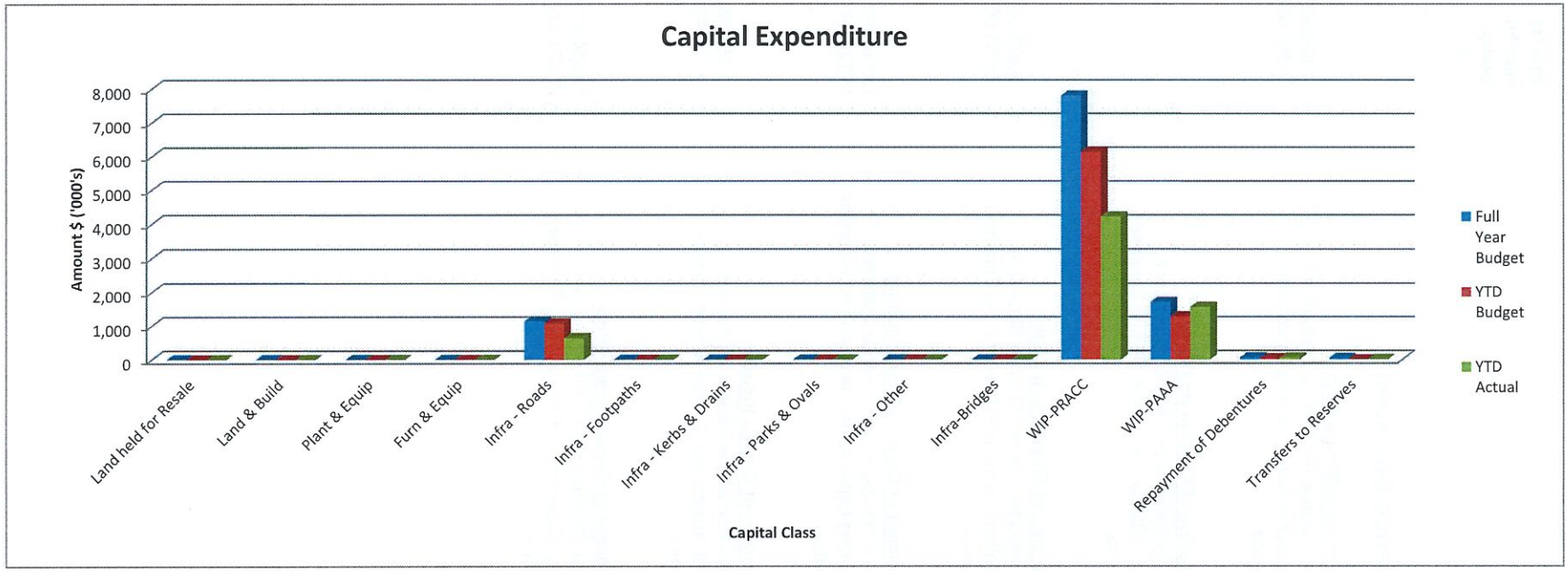




Other Graphs to 30 April 2018







SHIRE OF PINGELLY

Summary of Balancing Contained Within The Monthly Reports

	2017/18 Adopted Budget $	2017/18 Revised Budget $	April 2018 Y-T-D Budget $	April 2018 Actual $
Finance Statement				
Balancing to Rating Note				
Rates Balance per Finance Statement	1,890,925	1,890,925	1,890,925	1,893,189
Balance per Note 6 (Rating Information)	1,890,925	1,890,925	1,890,925	1,893,188
Variance	0	0	0	1
Balancing of Closing Position				
Closing Balance per Finance Statement	0	0	1,858,484	2,049,975
Closing Balance per General Fund Summary	0	0	1,858,484	2,049,975
Variance	0	0	0	(0)
Balancing of Operating Income				
Operating Income per Finance Statement	9,933,667	9,808,922	9,179,976	8,241,438
Operating Income per General Fund Summary	9,933,667	9,808,922	9,179,976	8,241,439
Variance	0	0	0	(1)
Balancing of Operating Expenditure				
Operating Expense per Finance Statement	(5,126,247)	(5,228,682)	(4,368,015)	(4,056,683)
Operating Expense per General Fund Summary	(5,126,247)	(5,228,682)	(4,368,015)	(4,056,683)
Variance	0	0	0	0
Balancing of Capital Income				
Capital Income per Finance Statement	1,554,489	1,554,489	1,227,244	7,129
Capital Income per General Fund Summary	1,554,489	1,554,489	1,227,244	7,129
Variance	0	0	0	0
Balancing of Capital Expenditure				
Capital Expense per Finance Statement	(10,984,429)	(10,727,215)	(8,517,848)	(6,472,889)
Capital Expense per General Fund Summary	(10,984,429)	(10,727,215)	(8,517,848)	(6,472,889)
Variance	0	0	0	1

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2017 TO 30 APRIL 2018

Operating	NOTE	2017/18 Adopted Budget $	2017/18 Revised Budget $	April 2018 Y-T-D Budget $	April 2018 Actual $	Variances Actuals to Budget $	Variances Actual Budget to Y-T-D %	
Revenues/Sources								
Governance		65,370	65,370	54,490	49,393	(5,097)	(9.35%)	
General Purpose Funding		668,714	670,084	514,673	461,212	(53,461)	(10.39%)	▼
Law, Order, Public Safety		111,624	114,602	91,520	87,662	(3,858)	(4.22%)	
Health		11,908	11,908	9,920	8,212	(1,708)	(17.22%)	
Education and Welfare		631,390	636,755	498,516	628,220	129,704	26.02%	▲
Community Amenities		163,170	169,103	166,303	170,704	4,401	2.65%	
Recreation and Culture		4,535,396	4,461,399	4,450,342	3,852,765	(597,577)	(13.43%)	▼
Transport		1,746,020	1,662,618	1,398,197	976,082	(422,115)	(30.19%)	▼
Economic Services		50,150	48,150	40,110	36,687	(3,423)	(8.53%)	
Other Property and Services		59,000	78,008	64,980	77,313	12,333	18.98%	▲
		8,042,742	7,917,997	7,289,051	6,348,250	(940,801)	(12.91%)	
(Expenses)/(Applications)								
Governance		(589,754)	(585,840)	(479,456)	(455,951)	23,505	4.90%	
General Purpose Funding		(167,704)	(167,704)	(137,070)	(141,094)	(4,024)	(2.94%)	
Law, Order, Public Safety		(252,396)	(252,396)	(214,162)	(151,746)	62,416	29.14%	▼
Health		(112,480)	(112,480)	(93,870)	(83,763)	10,107	10.77%	▼
Education and Welfare		(48,243)	(48,243)	(36,393)	(30,891)	5,502	15.12%	▼
Community Amenities		(391,955)	(391,955)	(321,661)	(296,006)	25,655	7.98%	
Recreation & Culture		(998,815)	(928,700)	(776,219)	(726,908)	49,311	6.35%	
Transport		(2,254,150)	(2,408,522)	(2,012,168)	(1,935,766)	76,402	3.80%	
Economic Services		(285,114)	(282,114)	(240,788)	(175,679)	65,109	27.04%	▼
Other Property and Services		(25,636)	(50,728)	(56,228)	(58,879)	(2,651)	(5%)	
		(5,126,247)	(5,228,682)	(4,368,015)	(4,056,683)	311,332	(7.13%)	
Net Operating Result Excluding Rates		2,916,495	2,689,315	2,921,036	2,291,567	(629,469)	(21.55%)	
Adjustments for Non-Cash (Revenue) and Expenditure								
(Profit)/Loss on Asset Disposals	2	12,000	12,000	12,000	0	(12,000)	100.00%	▼
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0	0.00%	
Movement in Employee Benefit Provisions		0	0	0	0	0	0.00%	
Adjustments in Fixed Assets		0	0	0	0	0	0.00%	
Rounding		0	0	0	(0)	(0)	0.00%	
Depreciation on Assets		1,532,000	1,532,000	1,276,640	1,268,243	(8,397)	0.66%	
Capital Revenue and (Expenditure)								
Purchase Land Held for Resale	1	0	0	0	0	0	0.00%	
Purchase of Land and Buildings	1	0	0	0	0	0	0.00%	
Purchase of Furniture & Equipment	1	0	0	0	0	0	0.00%	
Purchase of Plant & Equipment	1	0	0	0	0	0	0.00%	
Purchase of WIP - PP & E	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Roads	1	(1,135,460)	(1,135,460)	(1,077,475)	(639,155)	438,320	40.68%	▼
Purchase of Infrastructure Assets - Footpaths	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Parks & Ovals	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Bridges	1	(252,000)	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Other	1	0	0	0	0	0	0.00%	
Purchase of WIP Recreation and Culture	1	(7,781,145)	(7,796,145)	(6,137,935)	(4,215,743)	1,922,192	31.32%	▼
Purchase of WIP Aged Accommodation	1	(1,698,348)	(1,698,348)	(1,273,209)	(1,556,520)	(283,311)	(22.25%)	▲
Proceeds from Disposal of Assets	2	20,000	20,000	20,000	0	(20,000)	(100.00%)	▼
Repayment of Debentures	3	(78,674)	(58,460)	(29,229)	(51,100)	(21,871)	(74.83%)	▲
Proceeds from New Debentures	3	1,200,000	1,200,000	1,200,000	0	(1,200,000)	(100.00%)	▼
Advances to Community Groups		0	0	0	0	0	0.00%	
Self-Supporting Loan Principal Income		14,489	14,489	7,244	7,129	(115)	(1.59%)	
Transfer from Restricted Asset -Unspent Loans		1,903,210	1,903,210	1,903,210	1,717,459	(185,751)	(9.76%)	
Transfers to Restricted Assets (Reserves)	4	(38,802)	(38,802)	0	(10,371)	(10,371)	0.00%	
Transfers from Restricted Asset (Reserves)	4	320,000	320,000	0	0	0	0.00%	
Transfers to Restricted Assets (Other)		0	0	0	0	0	0.00%	
Transfers from Restricted Asset (Other)		(200,000)	(200,000)	(200,000)	0	200,000	(100.00%)	▼
ADD Net Current Assets July 1 B/Fwd	5	1,375,310	1,345,276	1,345,277	1,345,277	(30,033)	0.00%	
Net Current Assets - Unspent Grants		0	0	0	0	0		
LESS Net Current Assets Year to Date	5	0	0	1,858,484	2,049,975	191,491	(10.30%)	▼
Amount Raised from Rates		(1,890,925)	(1,890,925)	(1,890,925)	(1,893,189)	(2,264)	0.12%	

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

Material Variances Symbol

Above Budget Expectations	Greater than 10% and $5,000	▲
Below Budget Expectations	Less than 10% and $5,000	▼

SHIRE OF PINGELLY
FOR THE PERIOD 1 JULY 2017 TO 30 APRIL 2018
Report on Significant variances Greater than 10% and $5,000

Purpose

The purpose of the Monthly Variance Report is to highlight circumstances where there is a major variance from the YTD Monthly Budget and YTD Actual figures. These variances can occur because of a change in timing of the activity, circumstances change (e.g. a grants were budgeted for but was not received) or changes to the original budget projections. The Report is designed to highlight these issues and explain the reason for the variance.

REPORTABLE OPERATING REVENUE VARIATIONS			
Governance - variance below budget expectations			(5,097)
	Admin Reimbursements and rebates yet to be received as per budget forecast (Timing Difference)	(3,664)	
	Transport Licensing commission yet to be paid. (Timing Difference)	(2,394)	
General Purpose Funding			(53,461)
	Penalty Interest - YTD Budget more than YTD Actual (Timing Difference)	327	
	Rates Admin Fee - YTD Budget more than YTD Actual (Timing Difference)	(300)	
	Movement in Excess Rates - YTD Budget nil compared to YTD Actual (Permanent Difference) EOY adj	(24,370)	
Health - Variance above budget expectations			(1,708)
	BBP reimbursement Income YTD Actual higher than YTD Budget (Timing Difference)	(1,998)	
Education and Welfare - Variance below budget expectations			129,704
	Wheatbelt Development Commission - Community Chest Funding Sensory Garden YTD Budget less than YTD Actuals- first $20,000 received second payment of $10,00 not yet received (Timing Difference)	5,000	
	PAAA Grant from WA Country Health Service YTD Actual more than YTD Budget (Timing Difference)	130,124	
Recreation and Culture - variance above budget expectations			(597,577)
	PRACC Grants YTD Actual less than YTD Budget - NSRF (Timing Difference) claim 2 Raised in July 2017 $1,466,579, claim 3 raised April $1,291,008.00	(353,287)	
	PRACC Grants YTD Actual less than YTD Budget - Dept of Sport & Rec (Timing Difference)	(262,500)	
Transport - variance above budget expectations			(422,115)
	Regional Road Group funding Actual YTD received more than budget YTD (Timing Difference)	(236,754)	
	Main Roads Grants funding Actual YTD less than YTD Budget (Timing Difference)	29,700	
	Roads to Recovery funding Actual YTD received more than budget YTD (Timing Difference)	65,866	
	Road Projects Other Grants Actual YTD less than Budget YTD (Timing Difference)	(42,000)	
Other Property and Services - variance below budget expectations			12,333
	Workers Compensation - Reimbursments for WorkCare YTD Actual More than YTD Budget	24,586	
	Private Works - more than anticipated - Income based on previous year (Timing Difference)	10,729	
	Fuel Tax Credits Actual YTD less than Budget YTD	(3,476)	
REPORTABLE OPERATING EXPENSE VARIATIONS			
Law,Order, Public Safety - variance below budget expectations			62,416
	Fire Fighting Expenditure - Less than anticipated (Timing Difference)	17,240	
	Building Maintenace YTD Actual less than YTD Budget (Timing Difference)	23,280	
	Depreciation not run until Audit signoff on revaluation of Assets (Timing Difference)	623	
	SES Expenses Actual YTD less than Budget YTD (Timing Difference)	11,697	
	Depreciation LOPS YTD less than Budget YTD (Timing Difference)	623	
	Aware Emergency Exercise training exercise $10,000 YTD Actual more than YTD Budget (Timing Difference)	2,190	
Health - variance below budget expectations			10,107
	Other Health - Contract Health Services YTD actual less than YTD Budget (Timing difference).	5,000	
Education and Welfare - variances below budget expectations			5,502
	Education - Depreciation YTD less than Budget YTD (Timing Difference)	2,120	
Economic Services - variance below budget expectations			65,109
	Tourism and Area Promotion - YTD Actual more than YTD Budget (Timing Difference)	11,850	
	OES - Community Grants Program YTD Actual less than YTD Budget (Timing Difference)	29,135	
	OES -Other Expenses YTD Actuals Less than YTD Budget Peter Kenyon Invoices (Timing Difference)	7,329	
	OES Depreciation YTD Actuals less than YTD Budget (Timing Difference)	6,025	
REPORTABLE NON-CASH VARIATIONS			
(Profit)/Loss on Asset Disposals			
	Webb St Block not sold/disposed YTD (Timing Difference)	-	(12,000)
REPORTABLE CAPITAL EXPENDITURE VARIATIONS			
Purchase of Road Infrastructure Assets			
	Road Infrastructure YTD Actuals less than YTD Budget (Timing Difference)		438,320
R2R01	Wickepin Pingelly/Chopping Road Failure-project not commenced (Timing Difference)	23,860	
CC118	Review Street And Great Southern Highway works completed - (Timing Difference)	(1,670)	
RRG08	Capex - 156 Wickepin Pingelly Rd - Regional Road Group (Timing Difference)	96,741	
RRG09	Yenellin Road Upgrade Rrg (Timing Difference)	155,567	
RRG10	North Bannister Road-project deferred to 18/19 budget review (Permenant Difference)	-	
CC156	Pingelly- Wickepin Road - Council Constr-project not commenced (Timing Difference)	7,500	
CRSF3	Capex - 10 Shaddick Rd Realine & Regravel Slk 14.0-17.5 - Crsf Funding Project YTD Actuals higher than YTD Budget (Timing Difference)	(5)	
CRSF4	10 Shaddick Rd Realine & Regravel - Crsf Funding 2017 2018 (Timing Difference)	163,633	
CT7	Capex - Quadrant St Construction - Job completed - over budget $758 (Permenant Difference)	758	
Purchase of Works in Progress Assets - PAAA			
	PAAA Project Expenditure YTD Actual more than YTD Budget - (Timing Difference) Project ahead of Budget expectations-PAAA units due for completion in April 2018.		(283,311)
Repayment of Debentures - Variance below budget expectations.			
	YTD Actual less then YTD Budget (Timing Difference) Will correct in Loan 123 2 January 2018		(21,871)
REPORTABLE CAPITAL REVENUE VARIATIONS			
Proceeds from Disposal of Assets			
	Proceeds from Disposal of assets YTD Actual more than YTD Budget (Timing Difference) Webb St block not sold yet		(20,000)
Proceeds from New Loans			(1,200,000)
	New Loans for PRACC programmed to be raised in March/April 2018. Funds expected to be raised in May/June 2018 with WATC (Timing Difference)	(1,200,000)	

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2017 TO 30 APRIL 2018

1. ACQUISITION OF ASSETS	2017/18 Adopted Budget $	2017/18 Revised Budget $	2017/18 YTD Budget $	April 2018 YTD Actual $
The following assets have been acquired during the period under review:				
By Program				
Education & Welfare				
Other Aged & Disabled Services				
Capex - Paaa Development	0	0	0	0.00
Capex - Paaa Project Manager	0	0	0	1,169.17
Capex - Paaa Architects & Consultants	23,800	42,656	35,550	35,702.73
Capex - Paaa Building Construction	1,550,548	1,494,763	1,107,530	1,473,542.92
Capex - Paaa Quantity Surveyor	0	0	0	0.00
Capex - Paaa Demolition	0	0	0	0.00
Capex - Paaa Utility Services	24,000	36,252	31,452	4,386.45
Capex - Paaa Earth Works	0	18,677	18,677	18,601.06
Capex - Paaa Carpark & Drainage	0	0	0	0.00
Capex - Paaa Landscaping Soft & Hard	0	6,000	0	50.72
Capex - Paaa Playground	0	0	0	0.00
Capex - Paaa Opening & Promotion	0	0	0	0.00
Capex - Paaa Fit Out Furniture	0	0	0	0.00
Capex - Paaa Site Works	0	0	0	0.00
Capex - Paaa Landscaping Sensory	100,000	100,000	80,000	23,066.97
Recreation and Culture				
Works in Progress - Recreation Centre				
Capex - Pracc Development	4,500	4,500	3,750	6,070.10
Capex - Pracc Project Manager	105,093	105,093	84,140	118,544.84
Capex - Pracc Architects & Consultants	88,000	158,176	140,576	92,843.53
Capex - Praac Building Construction	7,179,052	7,267,311	5,831,499	3,902,283.69
Capex - Pracc Quantity Surveyor	0	0	0	0.00
Capex - Pracc Demolition	0	0	0	0.00
Capex - Pracc Utility Services	101,500	10,000	8,330	1,143.16
Capex - Pracc Earth Works	0	0	0	112.73
Capex - Pracc Carpark And Drainage	95,000	88,000	64,750	55,560.37
Capex - Pracc Landscaping Soft & Hard	78,000	54,500	0	31,967.46
Capex - Pracc Playground	26,000	35,000	4,890	0.00
Capex - Pracc Opening & Promotion	2,000	2,000	0	0.00
Capex - Pracc Fit Out Furniture	102,000	71,565	0	7,217.36
Capex - Pracc Bowling Green	0	0	0	0.00
Capex - Pracc Gym Equipment	0	0	0	0.00

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2017 TO 30 APRIL 2018

1. ACQUISITION OF ASSETS (Continued)	2017/18 Adopted Budget $	2017/18 Revised Budget $	2017/18 YTD Budget $	April 2018 Actual $
Transport				
Construction - Roads, Bridges, Depots				
Bridges Purchase - Schedule 12				
Capex - Bridge - Replace Box Culverts	252,000	0	0	0.00
Roads Construction				
North Wandering Road	0	0	0	1,540.00
Bullaring-Pingelly - Rrg	0	34,657	34,657	39,665.72
Capex - 156 Wickepin Pingelly Rd -	251,952	251,952	251,949	155,208.21
Yenellin Road Upgrade Rrg	260,197	260,197	260,193	104,625.70
North Bannister Road	34,657	0	0	0.00
Wickepin Pingelly/Chopping Road Failure	28,654	28,654	23,860	0.00
Capex - 10 Shaddick Rd Realine &	235,000	235,000	234,996	235,000.83
10 Shaddick Rd Realine & Regravel - Crsf	300,000	300,000	249,990	86,357.11
Review Street And Great Southern	10,000	10,000	8,330	10,000.00
Capex - Quadrant St Construction	6,000	6,000	6,000	6,757.69
Pingelly- Wickepin Road - Council Constr	9,000	9,000	7,500	0.00
	10,866,953	10,629,953	8,488,619	6,411,418.52
By Class				
Land	0	0	0	0.00
Buildings	0	0	0	0.00
Furniture & Equipment	0	0	0	0.00
Plant & Equipment	0	0	0	0.00
Work in Progress - PPE	0	0	0	0.00
Infrastructure - Roads	1,135,460	1,135,460	1,077,475	639,155.26
Infrastructure - Footpaths	0	0	0	0.00
Infrastructure - Kerbs & Drains	0	0	0	0.00
Infrastructure - Parks & Ovals	0	0	0	0.00
Infrastructure - Bridges	252,000	0	0	0.00
Infrastructure - Other	0	0	0	0.00
Works in Progress - Recreation Centre	7,781,145	7,796,145	6,137,935	4,215,743.24
Works in Progress - Aged Care Accommodation	1,698,348	1,698,348	1,273,209	1,556,520.02
	10,866,953	10,629,953	8,488,619	6,411,418.52

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2017 TO 30 APRIL 2018

2. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

Asset No	By Program	Written Down Value 2017/18 Budget $	Written Down Value April 2018 Actual $	Sale Proceeds 2017/18 Budget $	Sale Proceeds April 2018 Actual $	Profit(Loss) 2017/18 Budget $	Profit(Loss) April 2018 Actual $
	Governance						
1037	5 Webb St (Land)	32,000	0.00	20,000	0.00	(12,000)	0.00
		32,000	0.00	20,000	0.00	(12,000)	0.00

Asset No	By Class of Asset	Written Down Value 2017/18 Budget $	Written Down Value April 2018 Actual $	Sale Proceeds 2017/18 Budget $	Sale Proceeds April 2018 Actual $	Profit(Loss) 2017/18 Budget $	Profit(Loss) April 2018 Actual $
	Land & Buildings						
1037	5 Webb St (Land)	32,000	0.00	20,000	0.00	(12,000)	0.00
		32,000	0.00	20,000	0.00	(12,000)	0.00

Summary	2017/18 Adopted Budget $	April 2018 Actual $
Profit on Asset Disposals	0	0.00
Loss on Asset Disposals	(12,000)	0.00
	(12,000)	0.00

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars		Principal 1-Jul-17	New Loans		Principal Repayments			Principal Outstanding			Interest Repayments		
			2017/18 Budget $	2017/18 Actual $	2017/18 Budget $	2017/18 Revised Budget	2017/18 Actual $	2017/18 Budget $	2017/18 Revised Budget	2017/18 Actual $	2017/18 Budget $	2017/18 Revised Budget	2017/18 Actual $
Education & Welfare													
Loan 120 - SSL Pingelly Cottage Homes	*	196,207	0	0	14,489	14,489	7,129	181,718	181,718	189,078	12,464	12,464	6,278
Recreation & Culture													
Loan 123 - Recreation and Cultural Centre		2,332,996			43,971	43,971	43,971	2,289,025	2,289,025	2,289,025	49,110	49,110	48,843
Loan 124 - Recreation and Cultural Centre		0	600,000	0	10,107	0	0	589,893	600,000	0	11,520	0	0
Loan 125 - Recreation and Cultural Centre		0	600,000	0	10,107	0	0	589,893	600,000	0	11,520	0	0
		2,529,203	1,200,000	0	78,674	58,460	51,100	3,650,529	3,670,743	2,478,103	84,614	61,574	55,121

(*) Self supporting loan financed by payments from third parties.
All other loan repayments were financed by general purpose revenue.

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2017 TO 30 APRIL 2018

	2017/18 Adopted Budget $	April 2018 Actual $
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	169,097	169,097
Amount Set Aside / Transfer to Reserve	3,456	2,120
Amount Used / Transfer from Reserve	(60,000)	0
	112,553	171,217
(b) Plant Reserve		
Opening Balance	240,391	240,391
Amount Set Aside / Transfer to Reserve	4,913	3,013
Amount Used / Transfer from Reserve	0	0
	245,304	243,404
(c) Building and Recreation Reserve		
Opening Balance	284,266	284,266
Amount Set Aside / Transfer to Reserve	29,767	3,563
Amount Used / Transfer from Reserve	(260,000)	0
	54,033	287,829
(d) Electronic Equipment Reserve		
Opening Balance	6,130	6,130
Amount Set Aside / Transfer to Reserve	5	77
Amount Used / Transfer from Reserve	0	0
	6,135	6,207
(e) Community Bus Reserve		
Opening Balance	11,147	11,147
Amount Set Aside / Transfer to Reserve	15	140
Amount Used / Transfer from Reserve	0	0
	11,162	11,287
(f) Swimming Pool Reserve		
Opening Balance	49,878	49,878
Amount Set Aside / Transfer to Reserve	300	625
Amount Used / Transfer from Reserve	0	0
	50,178	50,503
(g) Joint Venture Housing Reserve		
Opening Balance	51,293	51,293
Amount Set Aside / Transfer to Reserve	318	643
Amount Used / Transfer from Reserve	0	0
	51,611	51,936
Refuse Site Rehab/Closure Reserve		
Opening Balance	15,186	15,186
Amount Set Aside / Transfer to Reserve	28	190
Amount Used / Transfer from Reserve	0	0
	15,214	15,376
Total Cash Backed Reserves	**546,190**	**837,759**

All of the above reserve accounts are to be supported by money held in financial institutions.

	2017/18 Adopted Budget $	April 2018 Actual $
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	3,456	2,120
Plant Reserve	4,913	3,013
Building and Recreation Reserve	29,767	3,563
Electronic Equipment Reserve	5	77
Community Bus Reserve	15	140
Swimming Pool Reserve	300	625
Joint Venture Housing Reserve	318	643
Refuse Site Rehab/Closure Reserve	28	190
	38,802	**10,371**
Transfers from Reserves		
Leave Reserve	(60,000)	0
Plant Reserve	0	0
Building Reserve	(260,000)	0
Electronic Equipment Reserve	0	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Joint Venture Housing Reserve	0	0
Refuse Site Rehab/Closure Reserve	0	0
	(320,000)	**0**
Total Transfer to/(from) Reserves	**(281,198)**	**10,371**

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

Leave Reserve
- to be used to fund annual and long service leave requirements.

Plant Reserve
- to be used for the purchase of major plant.

Building and Recreation Reserve
- to be used to fund the renovation/purchase of Shire of Pingelly buildings and Recreation Infrastructure.

Electronic Equipment Reserve
- to be used to fund the purchase of administration computer system equipment.

Community Bus Reserve
- to be used to fund the change-over of the community bus.

Swimming Pool Reserve
- to be used to fund the upgrading of the swimming pool complex

Joint Venture Housing Reserve
- to be used for the future maintenance of the Joint Venture units

Refuse Site Rehab/Closure Reserve
- to be used to faciliate the rehabilitation/closure of the town refuse site.

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2017 TO 30 APRIL 2018

	2016/17 B/Fwd Per 2017/18 Budget $	2016/17 B/Fwd Per Financial Report $	April 2018 Actual $
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	(76,096)	(225,748)	193,488
Cash - Restricted Unspent Grants	926,934	926,934	314,554
Cash - Restricted Unspent Loans	1,903,210	1,903,210	185,751
Cash - Restricted Reserves	827,388	827,388	837,758
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	153,986	153,986	226,248
Sundry Debtors	601,751	601,751	1,314,926
Provision for Doubtful Debts	(9,508)	(9,508)	(9,508)
Gst Receivable	100,879	100,879	92,713
Loans - clubs/institutions	0	83,747	0
Accrued Income/Payments In Advance	1,778	1,778	0
Investments	0	0	0
Inventories	2,474	2,474	2,557
	4,432,796	4,366,891	3,158,487
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)	0	0	0
Sundry Creditors	(168,302)	(18,650)	367
Accrued Interest On Loans	(336)	(336)	0
Accrued Salaries & Wages	(35,071)	(35,071)	0
Income In Advance	0	0	0
Gst Payable	(58,547)	(58,547)	(47,247)
Payroll Creditors	0	0	0
Accrued Expenses	(26,477)	(56,508)	0
PAYG Liability	(34,643)	(34,643)	(33,143)
Other Payables	(3,514)	(3,514)	(4,980)
Current Employee Benefits Provision	(259,672)	(250,326)	(250,326)
Current Loan Liability	(58,460)	(58,460)	(7,360)
	(645,022)	(516,055)	(342,689)
NET CURRENT ASSET POSITION	3,787,774	3,850,836	2,815,798
Less: Cash - Reserves - Restricted	(827,388)	(827,388)	(837,758)
Less: Cash - Unspent Grants/Loans - Fully Restricted	(1,903,210)	(1,903,210)	(185,751)
Less: Current Loans - Clubs / Institutions	0	(83,747)	0
Less: Investments	0	0	0
Add Back : Component of Leave Liability not Required to be Funded	259,672	250,326	250,326
Add Back : Current Loan Liability	58,460	58,460	7,360
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	1,375,310	1,345,277	2,049,975

6. RATING INFORMATION

RATE TYPE	Rate in $	Number of Properties	Rateable Value $	2017/18 Rate Revenue $	2017/18 Interim Rates $	2017/18 Back Rates $	2017/18 Total Revenue $	2017/18 Budget $
General Rate								
GRV - Residential	0.122533	315	3,087,332	378,300	0	0	378,300	378,300
GRV - Rural Residential	0.122533	68	712,052	87,250	0	0	87,250	87,250
GRV - Commercial/Industrial	0.122533	31	448,114	54,909	0	0	54,909	54,909
GRV - Townsites	0.122533	12	128,439	15,738	0	0	15,738	15,738
UV - Broadacre Rural	0.010704	250	114,659,500	1,227,315	(534)	0	1,226,781	1,224,318
Sub-Totals		676	119,035,437	1,763,512	(534)	0	1,762,978	1,760,515
Minimum Rates	**Minimum $**							
GRV - Residential	898	63	144,961	56,574	0	0	56,574	56,574
GRV - Rural Residential	898	21	76,672	18,858	0	0	18,858	18,858
GRV - Commercial/Industrial	898	10	43,695	8,980	0	0	8,980	8,980
GRV - Townsites	898	7	20,271	6,286	0	0	6,286	6,286
UV - Broadacre Rural	898	44	2,493,240	39,512	0	0	39,512	39,512
Sub-Totals		145	2,778,839	130,210	0	0	130,210	130,210
							1,893,188	1,890,725
Ex Gratia Rates							219	200
Movement in Excess Rates							(24,370)	0
Total Amount of General Rates							1,869,037	1,890,925
Specified Area Rates							0	0
Total Rates							1,869,037	1,890,925

All land except exempt land in the Shire of Pingelly is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2015/16 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

7. TRUST FUNDS

Funds held at balance date over which the Municipality has no control and which are not included in this statement are as follows:

Detail	Balance 01-Jul-17 $	Amounts Received $	Amounts Paid ($)	Balance $
Transport Licensing	0	340,814	(340,814)	0
BCITF Levy	0	0	0	0
Rates	0	0	0	0
Funds Held on Behalf of Groups	40	0	0	40
Unclaimed Monies	100	0	0	100
Builders Registration Board	0	0	0	0
Social Club	0	0	0	0
Nomination Deposits	0	400	(400)	0
Bond Monies (Including Key Deposits)	3,920	9,250	(9,280)	3,890
	4,060	350,464	(350,494)	4,030

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2017 TO 30 APRIL 2018

8. OPERATING STATEMENT

OPERATING REVENUES	April 2018 Actual $	2017/18 Revised Budget $	2017/18 Adopted Budget $	2016/17 Actual $
Governance	49,393	65,370	65,370	73,207
General Purpose Funding	2,354,400	2,561,009	2,559,639	3,742,376
Law, Order, Public Safety	87,662	114,602	111,624	103,107
Health	8,212	11,908	11,908	11,983
Education and Welfare	628,220	636,755	631,390	794,058
Housing	0	0	0	0
Community Amenities	170,704	169,103	163,170	162,643
Recreation and Culture	3,852,765	4,461,399	4,535,396	1,031,664
Transport	976,082	1,662,618	1,746,020	1,548,147
Economic Services	36,687	48,150	50,150	35,980
Other Property and Services	77,313	78,008	59,000	62,574
TOTAL OPERATING REVENUE	**8,241,438**	**9,808,922**	**9,933,667**	**7,565,741**
OPERATING EXPENSES				
Governance	455,951	585,840	589,754	594,713
General Purpose Funding	141,094	167,704	167,704	188,660
Law, Order, Public Safety	151,746	252,396	252,396	249,555
Health	83,763	112,480	112,480	137,690
Education and Welfare	30,891	48,243	48,243	49,969
Housing	0	0	0	0
Community Amenities	296,006	391,955	391,955	457,121
Recreation & Culture	726,908	928,700	998,815	1,580,337
Transport	1,935,766	2,408,522	2,254,150	2,028,955
Economic Services	175,679	282,114	285,114	475,991
Other Property and Services	58,879	50,728	25,636	65,766
TOTAL OPERATING EXPENSE	**4,056,683**	**5,228,682**	**5,126,247**	**5,828,758**
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	**4,184,755**	**4,580,240**	**4,807,420**	**1,736,983**

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2017 TO 30 APRIL 2018

9. STATEMENT OF FINANCIAL POSITION

	April 2018 Actual $	2016/17 Actual $
CURRENT ASSETS		
Cash and Cash Equivalents	1,531,551	3,431,783
Investments	5,000	5,000
Trade and Other Receivables	1,631,739	863,376
Inventories	2,557	2,474
Trust at Bank	4,030	4,060
TOTAL CURRENT ASSETS	3,174,877	4,306,693
NON-CURRENT ASSETS		
Other Receivables	233,102	233,102
Inventories	0	0
Property, Plant and Equipment	15,491,680	10,013,560
Infrastructure	71,592,551	71,927,498
TOTAL NON-CURRENT ASSETS	87,317,333	82,174,160
TOTAL ASSETS	90,492,210	86,480,853
CURRENT LIABILITIES		
Trade and Other Payables	85,002	207,269
Long Term Borrowings	7,360	58,460
Provisions	250,326	250,326
Trust Liability	4,030	4,060
TOTAL CURRENT LIABILITIES	346,718	520,115
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	2,470,742	2,470,742
Provisions	65,225	65,225
TOTAL NON-CURRENT LIABILITIES	2,535,967	2,535,967
TOTAL LIABILITIES	2,882,685	3,056,082
NET ASSETS	87,609,525	83,424,771
EQUITY		
Retained Surplus	31,386,268	27,211,884
Reserves - Cash Backed	837,758	827,388
Revaluation Surplus	55,385,499	55,385,499
TOTAL EQUITY	87,609,525	83,424,771

10. FINANCIAL RATIOS

	2018 YTD	2017	2016	2015
Current Ratio	19.06	3.04	1.05	3.89
Operating Surplus Ratio	(0.50)	(0.62)	(0.72)	(0.47)

The above ratios are calculated as follows:

Current Ratio

$$\frac{\text{(Current Assets MINUS Restricted Assets)}}{\text{(Current Liabilities MINUS Liabilities Associated with Restricted Assets)}}$$

Purpose:
This is a modified commercial ratio designed to focus on the liquidity position of a local government that has arisen from past year's transactions.

Standards:
The standard is not met if the ratio is lower than 1:1 (less than 100%) — Below Std
The standard is met if the ratio is greater than 1:1 (100% or greater) — Std met
A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments. This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.

Operating Surplus Ratio

$$\frac{\text{(Operating Revenue MINUS Operating Expense)}}{\text{(Own Source Operating Revenue)}}$$

Purpose:
This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes.

Standards:
Basic Standard is not met less than < 1% (< 0.01) — Below Std
Basic Standard between 1% and 15% (0.01 and 0.15) — Basic Std
Advanced Standard greater than > 15% (>0.15). — Adv Std

SHIRE OF PINGELLY
RESTRICTED CASH RECONCILIATION
30 April 2018

Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure previous year 2015/16	Actual Expenditure previous year 2016/17	Actual Expenditure current year 2017/18	Restricted Funds Remaining
Health Department (WACHS)-claim 1	Aged Approp Accom Units	0860	272,727.27	5,456.91	197,609.67	69,660.69	0.00
Health Department (WACHS)-claim 2	Aged Approp Accom Units	PAA01	181,818.18	0.00	0.00	181,818.18	0.00
Health Department (WACHS)-claim 3	Aged Approp Accom Units	PAA01	272,727.27	0.00	0.00	272,727.27	0.00
Health Department (WACHS)-claim 4	Aged Approp Accom Units	PAA01	272,727.27	0.00	0.00	272,727.27	0.00
Health Department (WACHS)-claim 5	Aged Approp Accom Units	PAA01	272,727.27	0.00	0.00	272,727.27	0.00
Health Department (WACHS)-final claim 6	Aged Approp Accom Units	PAA01	318,181.82	0.00	0.00	318,181.82	0.00
WDC Community Chest Funding-Sensory Garden	Aged Approp Accom Units	0861	20,000.00	0.00	0.00	20,000.00	0.00
Lotterywest Grant-Aged Sensory Space	Aged Approp Accom Units	PAA02	50,000.00	0.00	0.00	3,066.97	46,933.03
National Stronger Regions Funds claim 1	Recreation & Cultural Centre	11PR/PR01	777,719.00	0.00	777,719.00	0.00	0.00
National Stronger Regions Funds claim 2+Interest	Recreation & Cultural Centre	11PR/PR01	1,472,140.88	0.00	0.00	1,472,140.88	0.00
Lotterywest Grant $1,000,000 claim 1	Recreation & Cultural Centre	11PR/PR02	70,111.00	0.00	0.00	70,111.00	0.00
Lotterywest Grant $1,000,000 claim 2	Recreation & Cultural Centre	11PR/PR02	513,788.11	0.00	0.00	392,052.78	121,735.33
Lotterywest Grant $1,000,000 claim 3	Recreation & Cultural Centre	11PR/PR02	225,203.89	0.00	0.00	225,203.89	0.00
Lotterywest Grant $1,000,000 - final claim 4	Recreation & Cultural Centre	11PR/PR02	190,897.00	0.00	0.00	190,897.00	0.00
Dept of Sport & Rec $350,000 claim 1 25%	Recreation & Cultural Centre	11PR/PR03	87,500.00	0.00	87,500.00	0.00	0.00
Bendigo Bank-Pingelly Community Financial Services	Recreation & Cultural Centre	11PR/PR04	100,000.00	0.00	0.00	100,000.00	0.00
Pingelly Times	Recreation & Cultural Centre	11PR/PR05	10,000.00	0.00	0.00	10,000.00	0.00
Pingelly Development Association	Recreation & Cultural Centre	11PR/PR06	5,000.00	0.00	0.00	5,000.00	0.00
Contributions Other	Recreation & Cultural Centre	11PR/PR10	1,408.63	0.00	1,408.63	0.00	0.00
CBH Contribution Grass Roots Fund -playground	Recreation & Cultural Centre	11PR/PR11	10,000.00	0.00	0.00	0.00	10,000.00
Forestry Products Commission	Recreation & Cultural Centre	11PR/PR12	20,000.00	0.00	0.00	20,000.00	0.00
Unspent Loan 123 - TD01	Recreation & Cultural Centre	1703	1,008,446.32	0.00	0.00	1,008,446.32	0.00
Unspent Loan 123 - TD01 Funds in Muni Funds	Recreation & Cultural Centre	1703	500,000.00	0.00	161,980.70	152,268.27	185,751.03
Unspent Loan 123 - interest TD01 in Muni	Recreation & Cultural Centre	1703	110,359.46	0.00	45,169.26	65,190.20	0.00
Unspent Loan 123 in Muni Fund -TD02	Recreation & Cultural Centre	1703	500,000.00	0.00	500,000.00	0.00	0.00
Unspent Loan 123 in Muni Fund interest TD02	Recreation & Cultural Centre	1703	20,509.36	0.00	20,509.36	0.00	0.00
Unspent Loan 123 - TD03	Recreation & Cultural Centre	1703	504,432.90	0.00	0.00	504,432.90	0.00
Main Roads Bullaring rd Bridge Funding 18/19 c/fwd	Transport	1250	126,000.00	0.00	0.00	0.00	126,000.00
Aware Grant LEMC emergency exercise funds	Law Order Public Safety	0522	10,000.00	0.00	0.00	7,809.71	2,190.29
DLGC PRACC Comm Dev Grant	Economic Services	1333/1398	18,000.00	0.00	0.00	10,304.50	7,695.50
Sub Total					1,840,970.62	5,644,766.92	500,305.19
Total Restricted Grant Funds							**500,305.19**

Available Cash		GL/Job Account	Interest Rate	Term	Maturing		Balance
Municipal Bank	Muni Fund Bank	0111	Variable	Ongoing	N.A.		693,042.31
Municipal Bank	Till Float SES	0112					50.00
Municipal Bank	Till Float	0113					200.00
Municipal Bank	Petty Cash on hand	0114					500.00
Total Cash	NB : TD02 as at 30 March 17 brought into Muni funds as spent.						693,792.31
Less Restricted Cash	NB : TD01 as at 30 June 17 brought into Muni funds $500,000 and interest of $110,359.46 as spent.						(500,305.19)
Total Unrestricted Cash							**193,487.12**

Attachment 3

15.2 Accounts Paid by Authority – April 2018

List of Accounts

Attachment 4

15.3 Shire of Pingelly Fuel Card – Correct Usage of Shire Fuel Cards Policy

Draft Shire of Pingelly Fuel Card – Correct Usage of Shire Fuel Cards Policy

Shire of Pingelly

Fuel Card – Correct Usage of Shire Fuel Cards Policy

Policy Objective

1. To provide an alternative mechanism for the purchase of fuel for Shire supplied vehicles and relevant associated parties (e.g. Bushfire Service), employees and associates are away from Pingelly or on weekends. (Employees are required to fuel up at sites only accepting the Shire issued fuel Card).

2. To ensure that only goods and services obtained are paid for, disbursements have been made to the correct party and are properly classified and recorded in the financial records.

3. To ensure that all fuel dockets not relating to the fuel card for the designated vehicle are to be forwarded onto Council's Accounting Staff in a timely manner (Once a week).

Policy Statement

To ensure that all purchases made on Shire's Fuel Cards are correctly accounted and recorded.

Scope

This policy applies to all Shire employees and associated parties with Shire issued Fuel Cards.

Procedures

Employees driving a Shire supplied vehicle, where required will be issued with a Shire owned Fuel Card.

a) Ensure that the fuel cards are only used for Unleaded Fuel, Diesel or Gas.

b) As a minimum employees must provide the following information to the console operator after fuelling the vehicle:

- Card PIN number and or signature if required.

c) If the Plant or Registration is not printed on the fuel docket the driver is required to write the information on the docket.

d) The fuel card dockets must be sent to Shire's Accounting Staff in a timely manner (once a week) this is preferably the next working day. However, an acceptable time will be within 5 working days of returning to work. Fuel docket not relating to the designated vehicle should have the plant number written on it and be signed by the employee or associate using the vehicle.

f) Accounting Staff will then verify that all fuel dockets have been received and will then process the fuel card statement for authorisation by the Director of Corporate & Community Services.

g) The Accounting Staff will maintain a register of all employees and associates who have been issued with Shire Fuel Cards.

h) All employees must ensure that they adhere to the requirements of the policy. Otherwise they may forfeit the use of the Fuel Card.

Risk Management and Fraud Control

a) Employees are to use the fuel card for the purchase of fuel relating to Shire business and for authorised private usage.

b) All employees issued with a fuel card will be required to sign a document acknowledging their compliance with the fuel card policy once adopted by Council.

c) Annual reviews of the usage of the fuel card will be conducted by the Director of Corporate & Community Services. A report will be submitted to the Executive Management Team as required detailing any issues on the use of the fuel cards.

d) Where a card is lost, stolen or damaged the holder must notify the Director of Corporate & Community Services immediately. Steps will then be taken to cancel the card and reissuing a new fuel card.

e) Appropriate measures will be taken to ensure cardholders adherence to the Policy. These measures may include cancellation of the fuel card, or any other measures deemed necessary by the Chief Executive Officer. This could include disciplinary action.

f) It is the responsibility of the cardholder to return the fuel card to the Finance department on resignation or termination from the Shire of Pingelly. The Shire's Senior Finance Officer will follow up on any cards that are not returned.

g) Other methods of payment, such as cash are only to be used in exceptional circumstances. An example of this is where there are no service stations that accept a Shire operated fuel card. The employee or associate must make every effort to seek out a service station that accepts a Shire operated fuel card. In the case of using cash to pay for fuel purchases, the reimbursement of the fuel payment must be authorised by the Director of Corporate & Community Services or Chief Executive Officer.

Definitions

None

Exceptions

None

Legislation

Local Government (Financial Management) Regulation 1996.

Related Documents

Acknowledgement and Acceptance of Conditions of Use of Fuel Card.

SHIRE OF PINGELLY

ACKOWLEDGEMENT AND ACCEPTANCE OF

CONDITIONS OF USE OF SHIRE FUEL CARD

CARDHOLDERS' RESPONSIBILITIES

Cardholders' must ensure that:

1. They have read and understand policy number "Fuel Card Usage Policy". It is essential that each cardholder understands his or her responsibilities in relation to the correct use of the card.

2. Shire Fuel Card is maintained in a secure manner and guarded against improper use.

3. Cards are only used for official business purposes and authorised private usage, as per Council's Policy.

4. Cards are returned to the Senior Finance Officer upon resignation or termination of employment.

Acceptance of conditions:

I acknowledge and accept the above conditions and the conditions written in the Fuel Card Usage Policy.

I have read and understand the correct procedures in the operation of the Shire Fuel Card.

Signature _____

Date_____