



## **SHIRE OF BEVERLEY NOTICE OF MEETING**

Dear Councillor,

Notice is hereby given that the next Audit and Risk Committee Meeting will be held in the Council Chambers, 136 Vincent Street Beverley, on Tuesday 23 February 2021.

### **Program**

**9:00am – 10:30am            Audit & Risk Committee Meeting**

A handwritten signature in black ink, appearing to read "S. Gollan".

Stephen Gollan  
Chief Executive Officer

18 February 2021



**23 FEBRUARY 2021**

**AUDIT & RISK COMMITTEE  
MEETING**

**AGENDA**

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## **1. OPENING**

The Chairperson to declare the meeting open.

## **2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

### **2.1 Members Present**

Cr DC White	Chairperson
Cr DW Davis	President
Cr CJ Pepper	Deputy President
Cr P Gogol	
Cr CJ Lawlor	
Cr SW Martin	
Cr TF McLaughlin	
Cr TWT Seed	

### **2.2 Staff In Attendance**

Mr SP Gollan	Chief Executive Officer
Mr SK Marshall	Deputy Chief Executive Officer
Mrs A Lewis	Executive Assistant

### **2.3 Observers And Visitors**

### **2.4 Apologies and Approved Leave of Absence**

## **3. DECLARATIONS OF INTEREST**

#### **4. CONFIRMATION OF MINUTES**

##### **4.1 Minutes Audit and Risk Committee Meeting 21 July 2020**

###### **OFFICER'S RECOMMENDATION**

That the Minutes of the Audit and Risk Committee Meeting held 21 July 2020 be confirmed.

## **5. OFFICER REPORTS**

### **5.1 Regulation 17 Review**

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**SUBMISSION TO:** Audit and Risk Committee Meeting 23 February 2021  
**REPORT DATE:** 21 December 2020  
**APPLICANT:** N/A  
**FILE REFERENCE:** ADM 0163  
**AUTHOR:** S.K. Marshall, Deputy Chief Executive Officer  
**ATTACHMENTS:** 2020 Risk Profile (Under separate cover)

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#### **SUMMARY**

Council to consider that the Risk Management review conducted by the Chief Executive Officer be received.

#### **BACKGROUND**

Under regulation 17 of the *Local Government (Audit) Amendment Regulations 2013*, the Chief Executive Officer is to review the appropriateness and effectiveness of the Shire of Beverley's systems and procedures in relation to risk management, internal control and legislative compliance.

#### **COMMENT**

The Chief Executive Officer and Deputy Chief Executive Officer have conducted a review using the Risk Management template provided by Council's Insurers, LGIS.

Attached is the summary of control results covering identified risk areas including:

- Misconduct;
- Business and Community disruption;
- Environmental management;
- Errors, omissions and delays;
- External theft and fraud;
- IT and Communication systems;
- Statutory compliance;
- Safety and security;
- Providing advice and information;
- Employment practices;
- Records management;
- Project/Change management;
- Engagement practices;
- Supplier management;
- Asset sustainability practices; and
- Facility management.

Each identified risk was considered individually with risk ratings being applied based on the following risk matrix:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Following the risk determination, improvement initiatives were formulated and enacting timeframes set with the aim of improving overall future risk ratings.

Risk assessment worksheets for each risk category have been provided under separate cover.

### STATUTORY ENVIRONMENT

Regulation 17 of the *Local Government (Audit) Amendment Regulations 2013* requires that:

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
  - (a) risk management; and
  - (b) internal control; and
  - (c) legislative compliance.
- (2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.
- (3) The CEO is to report to the audit committee the results of that review.

### FINANCIAL IMPLICATIONS

Nil

### STRATEGIC IMPLICATIONS

N/A

### POLICY IMPLICATIONS

2.3 Risk Management

### VOTING REQUIREMENTS

Simple Majority

**OFFICER'S RECOMMENDATION**

That the Audit and Risk Committee recommends to Council that the Regulation 17 review conducted by the Chief Executive Officer be received.



## Shire of Beverley Risk Dashboard Report December 2020

### Executive Summary

Being the Shire's third report under the introduced risk management framework, focus is on embedding and driving continual improvement. Future reports will continue to provide relevant insight and recommendations to assist governance activities for the Senior Management Team. It is supported by the attached documents that were produced through a workshop on the 15th December 2020.

1. Risk Profiles for the 16 themes discussed.
2. Risk Management Policy amendments and Procedures.

### Recommendations

#### Embedding

1. Arrange for the attached Policy amendments and Procedures to be endorsed and adopted.

#### Risk Profiles

1. Discuss and review the attached Risk Profiles Review and approve all Risk Profiles (from a Risk & Control perspective).
2. Confirm Current Issues / Actions / Treatments (Responsibility & Due Date)

<u>Misconduct</u>		Risk	Control
		Low	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Carry out new employee Induction process	On Going	HR	
Follow up Performance Review process	On Going	CEO/MOW/DCEO	

<u>Inadequate environmental management</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Review of Landfill Remaining Life	Jun-21	EHO/MOW	

<u>External theft &amp; fraud (inc. Cyber Crime)</u>		Risk	Control
		High	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Raise awareness of IT Security (eg. Opening emails)	Ongoing	DCEO	
Review Depot Security	Jun-21	MOW	
Review IT Security	Ongoing	DCEO	

<u>Failure to fulfil statutory, regulatory or compliance requirements</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Review Strategic Community, Corporate Business and Long Term Financial Plans.	Dec-21	CEO	

<u>Providing inaccurate advice / information</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Implement a 'performance review' process for Executive Staff	Jun-21	CEO	
Monitor complaint register	On Going	DCEO	

<u>Inadequate document management processes</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Explore implementation of Electronic Document Management System (EDMS)	Jun-21	EA	

<u>Inadequate engagement practices</u>		Risk	Control
		Low	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Review Strategic Community Plan	Jun-21	CEO	
Review Social Media Policies, Procedures & Feedback	Jun-21	Tourism	

<u>Inadequate asset sustainability practices</u>		Risk	Control
		High	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Review Asset Management Plans	Dec-21	DCEO	
Develop Residential Housing Policy	Dec-21	DCEO	
Develop Bridge Maintenance Program	Dec-21	MOW	

<u>Business &amp; community disruption</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Review LEMA and Recovery Plans	Jun-21	CESM	
Seek Mitigation Works Funding	Jun-21	CESM	
Coordinate Mitigation Works	Jun-21	CESM	

<u>Errors, omissions &amp; delays</u>		Risk	Control
		Low	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Review and expand documented procedures for main activities	Jun-21	DCEO	

<u>Failure of IT &amp;/or communication systems and infrastructure</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Review IT Disaster Recovery Plan	Dec-22	DCEO	
Test Generator Backup	Jun-21	DCEO	
Test Data Recovery	Jun-21	DCEO	
Review ITC Operating Expenses	Jun-21	DCEO	

<u>Inadequate safety and security practices</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Prepare training register and training plans	Jun-21	HR	
Implement Quarterly Workplace Safety Inspections	On Going	HR	
Maintain Contractor Inductions	On Going	HR	

<u>Ineffective employment practices</u>		Risk	Control
		Low	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Implement Performance Review Process	Jun-21	CEO	
Review Workforce Plan (Risks & Action Plans) for inclusion where relevant	Jun-21	CEO	

<u>Inadequate project / change management</u>		Risk	Control
		High	Effective
Current Issues / Actions / Treatments	Due Date	Responsibility	
Conduct weekly project management meetings (or more often as appropriate)	On Going	CEO	
Monitor volume of projects to ensure available resources are not stretched	On Going	CEO	
Comply with funding requirements where applicable	On Going	DCEO	

<u>Inadequate supplier / contract management</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Review Creditor payment detail change procedures	Jun-21	DCEO	

<u>Ineffective management of facilities / venues / events</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
No actions required at this stage			

**Business & community disruption** **Dec-20**

**This Risk Theme is defined as:**

Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal Shire business activities. The event may result in damage to buildings, property, plant & equipment (all assets). This could be a natural disaster, weather event, or an act carried out by an external party (inc. vandalism). This includes;

- Lack of (or inadequate) emergency response / business continuity plans.
- Lack of training to specific individuals or availability of appropriate emergency response.
- Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident.
- Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc

This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT & communication systems and infrastructure".

**Potential causes include:**

- Cyclone, Storm Surges, Fire, Earthquake
- Terrorism / Sabotage / Criminal Behaviour
- Epidemic / Pandemic
- Extended power outage
- Economic Factors
- Loss of Key Staff

Key Controls	Type	Date	Shire Rating
<i>Business Continuity Framework</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Volunteer Management &amp; Training</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>LEM Exercises</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Functional LEMC</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Current LEMA &amp; Recovery Plans</i>	<i>Recovery</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Current Bushfire Risk Management Plan</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Major</i>
<b>Likelihood:</b>	<i>Unlikely</i>

<b>Overall Risk Ratings:</b>	<b>Moderate</b>
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Key Indicators	Tolerance	Date	Overall Shire Result

**Comments**

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review LEMA and Recovery Plans</i>	<i>Jun-21</i>	<i>CESM</i>
<i>Seek Mitigation Works Funding</i>	<i>Jun-21</i>	<i>CESM</i>
<i>Coordinate Mitigation Works</i>	<i>Jun-21</i>	<i>CESM</i>

# Failure of IT &/or communication systems and infrastructure Dec-20

**This Risk Theme is defined as:**  
 Instability, degradation of performance, or other failure of IT Systems, Infrastructure, Communication or Utility causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked. Examples include failures or disruptions caused by:

- Hardware &/or Software
- IT Network
- Failures of IT Vendors

This also includes where poor governance results in the breakdown of IT maintenance such as;

- Configuration management
- Performance Monitoring
- IT Incident, Problem Management & Disaster Recovery Processes

This does not include new system implementations - refer "Inadequate Project / Change Management".

- Potential causes include:**
- Weather impacts
  - Power failure
  - Power outage at service provider
  - Infrastructure breakdown such as landlines, radio communications.
  - Out dated / inefficient hardware
  - Lack of training
  - Incompatibility between operating system and Microsoft
  - Software vulnerability (e.g. MS Access)

Key Controls	Type	Date	Shire Rating
<i>Data Back up Systems (Focus Networks)</i>	<i>Recovery</i>	<i>Dec-20</i>	<b>Effective</b>
<i>IT Vendor Support (Focus Networks)</i>	<i>Preventative / Recovery</i>	<i>Dec-20</i>	<b>Effective</b>
<i>UPS / Generator Entry Point</i>	<i>Preventative / Recovery</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Disaster Recovery Plan</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>IT Infrastructure Replacement / Refresh Program</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Moderate</i>
<b>Likelihood:</b>	<i>Unlikely</i>

<b>Overall Risk Ratings:</b>	<b>Moderate</b>
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Key Indicators	Tolerance	Date	Overall Shire Result

**Comments**  
*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review IT Disaster Recovery Plan</i>	<i>Dec-22</i>	<i>DCEO</i>
<i>Test Generator Backup</i>	<i>Jun-21</i>	<i>DCEO</i>
<i>Test Data Recovery</i>	<i>Jun-21</i>	<i>DCEO</i>

**External theft & fraud (inc. Cyber Crime) Dec-20**

**This Risk Theme is defined as:**  
 Loss of funds, assets, data or unauthorised access, (whether attempts or successful) by external parties, through any means (including electronic), for the purposes of;

- Fraud – benefit or gain by deceit
- Malicious Damage – hacking, deleting, breaking or reducing the integrity or performance of systems
- Theft – stealing of data, assets or information (no deceit)

Examples include:

- Scam Invoices
- Cash or other valuables from 'Outstations'.

**Potential causes include:**

- Inadequate security of equipment / supplies / cash
- Robbery
- Scam Invoices
- Inadequate provision for patrons belongings
- Lack of Supervision

Key Controls	Type	Date	Shire Rating
<i>Security access - Admin Building</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Depot Security</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>IT Firewall Systems</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Cameras</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>

**Overall Control Ratings:** **Adequate**

Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Major</i>
<b>Likelihood:</b>	<i>Possible</i>

**Overall Risk Ratings:** **High**

Key Indicators	Tolerance	Date	Overall Shire Result
<i># Incidents</i>			

**Comments**  
*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Raise awareness of IT Security (eg. Opening emails)</i>	<i>Ongoing</i>	<i>DCEO</i>
<i>Review Depot Security</i>	<i>Jun-21</i>	<i>MOW</i>
<i>Review IT Security</i>	<i>Ongoing</i>	<i>DCEO</i>

**Misconduct**

**Dec-20**

**This Risk Theme is defined as:**

Intentional activities in excess of authority granted to an employee, which circumvent endorsed policies, procedures or delegated authority. This would include instances of:

- Relevant authorisations not obtained.
- Distributing confidential information.
- Accessing systems and / or applications without correct authority to do so.
- Misrepresenting data in reports.
- Theft by an employee
- Collusion between Internal & External parties

This does not include instances where it was not an intentional breach - refer Errors, Omissions or delays in transaction processing, or Inaccurate Advice.

**Potential causes include:**

- Lack of training
- Changing of job titles
- Delegated authority process inadequately implemented
- Disgruntled employees
- Lack of understanding
- Poor internal checks (PO's and delegated authority)
- Password sharing

Key Controls	Type	Date	Shire Rating
<i>Delegation Register - Framework</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Staff Induction Process (Code of Conduct)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Segregation of Duties (Financial) &amp; Procurement</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>IT Security Access Framework (Profiles &amp; Passwords)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Staff Performance Reviews</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Minor</i>
<b>Likelihood:</b>	<i>Unlikely</i>

<b>Overall Risk Ratings:</b>	<b>Low</b>
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Key Indicators	Tolerance	Date	Overall Shire Result

**Comments**

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Carry out new employee Induction process</i>	<i>On Going</i>	<i>HR</i>
<i>Follow up Performance Review process</i>	<i>On Going</i>	<i>CEO/MOW/DCEO</i>

# Inadequate safety and security practices

Dec-20

**This Risk Theme is defined as:**

Non-compliance with the Occupation Safety & Health Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are:

- Inadequate Policy, Frameworks, Systems and Structure to prevent the injury of visitors, staff, contractors and/or tenants.
- Inadequate Organisational Emergency Management requirements (evacuation diagrams, drills, wardens etc).
- Inadequate security protection measures in place for buildings, depots and other places of work (vehicle, community etc).
- Public Liability Claims, due to negligence or personal injury.
- Employee Liability Claims due to negligence or personal injury.
- Inadequate or unsafe modifications to plant & equipment

**Potential causes include:**

- Lack of appropriate PPE / Equipment
- Inadequate first aid supplies or trained staff
- Rubbish / Litter Control
- Inadequate security arrangements
- Inadequate signage, barriers or other exclusion techniques
- Storage and use of Dangerous Goods
- Ineffective / inadequate testing, sampling (similar) health based req'
- Lack of mandate and commitment from Senior Management

Key Controls	Type	Date	Shire Rating
<i>Workplace Inspections</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Staff Individual Training Plans</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Inadequate</b>
<i>Hazard Register</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>OSH Management Framework</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Contractor / Site Inductions</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Staff Inductions</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Organisational Emergency Preparedness (Wardens, evacs etc)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Minor</i>
<b>Likelihood:</b>	<i>Likely</i>

<b>Overall Risk Ratings:</b>	<b>Moderate</b>
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Key Indicators	Tolerance	Date	Overall Shire Result
<i>4801 Audit Results</i>			
<i>LTIFR</i>			

**Comments**

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Prepare training register and training plans</i>	<i>Jun-21</i>	<i>HR</i>
<i>Implement Quarterly Workplace Safety Inspections</i>	<i>On Going</i>	<i>HR</i>
<i>Maintain Contractor Inductions</i>	<i>On Going</i>	<i>HR</i>
<i>Conduct evacuation roleplay</i>	<i>Dec-21</i>	<i>DCEO</i>

**Inadequate project / change management** **Dec-20**

**This Risk Theme is defined as:**  
 Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time requirements or scope changes. This includes:  
 • Inadequate Change Management Framework to manage and monitor change activities.  
 • Inadequate understanding of the impact of project change on the business.  
 • Failures in the transition of projects into standard operations.  
 • Failure to implement new systems  
 • Failures of IT Project Vendors/Contractors  
 This includes Directorate or Service Unit driven change initiatives except new Plant & Equipment purchases. Refer "Inadequate Asset Management"

- Potential causes include:**
- Lack of communication and consultation
  - Lack of investment
  - Ineffective management of expectations (scope creep)
  - Inadequate project planning (resources/budget)
  - Shire growth (too many projects)
  - Inadequate monitoring and review
  - Project risks not managed effectively
  - Lack of Project methodology knowledge and reporting requirements

Key Controls	Type	Date	Shire Rating
<i>Dedicated Project Management Team</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Weekly Project Meetings</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Contract Subject Matter Experts as appropriate</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>

**Overall Control Ratings:** **Effective**

Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Major</i>
<b>Likelihood:</b>	<i>Possible</i>

**Overall Risk Ratings:** **High**

Key Indicators	Tolerance	Date	Overall Shire Result
<i>Project Budget</i>	<i>+10%</i>	<i>Dec-20</i>	Ongoing financial management of projects
<i>Project Timeframe</i>	<i>+10%</i>	<i>Dec-20</i>	Time pressure to deliver projects due to funding requirements

**Comments**  
*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Conduct weekly project management meetings (or more often as appropriate)</i>	<i>On Going</i>	<i>CEO</i>
<i>Monitor volume of projects to ensure available resources are not stretched</i>	<i>On Going</i>	<i>CEO</i>
<i>Comply with funding requirements where applicable</i>	<i>On Going</i>	<i>DCEO</i>

**Errors, omissions & delays** **Dec-20**

**This Risk Theme is defined as;**  
 Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process. This includes instances of;  
 • Human errors, incorrect or incomplete processing  
 • Inaccurate recording, maintenance, testing and / or reconciliation of data.  
 • Errors or inadequacies in model methodology, design, calculation or implementation of models.

This may result in incomplete or inaccurate information. Consequences include;  
 • Inaccurate data being used for management decision making and reporting.  
 • Delays in service to customers  
 • Inaccurate data provided to customers

This excludes process failures caused by inadequate / incomplete procedural documentation - refer "Inadequate Document Management Processes".

- Potential causes include:**
- Human Error
  - Inadequate procedures or training
  - Lack of Staff (or trained staff)
  - Incorrect information
  - Miscommunication

Key Controls	Type	Date	Shire Rating
<i>Documented Procedures / Checklists</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Segregation of Duties (Financial Control)</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Adequate</b>

**Overall Control Ratings:** **Adequate**

Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Insignificant</i>
<b>Likelihood:</b>	<i>Possible</i>

**Overall Risk Ratings:** **Low**

Key Indicators	Tolerance	Date	Overall Shire Result

**Comments**  
*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review and expand documented procedures for main activities</i>	<i>Jun-21</i>	<i>DCEO</i>



# Inadequate document management processes

Dec-20

**This Risk Theme is defined as;**

Failure to adequately capture, store, archive, retrieve, provision and / or disposal of documentation. This includes:

- Contact lists.
- Procedural documents.
- 'Application' proposals/documents.
- Contracts.
- Forms, requests or other documents.

**Potential causes include;**

- Spreadsheet/Database/Document corruption or loss
- Inadequate access and / or security levels
- Inadequate Storage facilities (including climate control)
- High Staff turnover
- Outdated record keeping practices / incompatible systems
- Lack of system/application knowledge
- High workloads and time pressures
- Incomplete authorisation trails

Key Controls	Type	Date	Shire Rating
<i>Policy &amp; Procedural Review Process</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Records Management Process (Hard Copy)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Records Management Process (Soft Copy)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Records Management Policy</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Off-site Archiving (Zirco)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Moderate</i>
<b>Likelihood:</b>	<i>Unlikely</i>

<b>Overall Risk Ratings:</b>	<b>Moderate</b>
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Key Indicators	Tolerance	Date	Overall Shire Result
<i># Documents not stored electronically or archived off-site</i>			

**Comments**  
*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Explore implementation of Electronic Document Management System (EDMS)</i>	<i>Jun-21</i>	<i>EA</i>

**Inadequate supplier / contract management** **Dec-20**

**This Risk Theme is defined as;**  
 Inadequate management of External Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes. This also includes:  
 • Concentration issues  
 • Vendor sustainability  
 It does not include failures in the tender process; refer "Inadequate Procurement, Disposal or Tender Practices".

- Potential causes include;**
- Funding
  - Complexity and quantity of work
  - Inadequate tendering process
  - Geographical remoteness
  - Inadequate contract management practices
  - Ineffective monitoring of deliverables
  - Lack of planning and clarity of requirements
  - Historical contracts remaining

Key Controls	Type	Date	Shire Rating
<i>Purchasing Policy</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Purchase Order Procedure</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Tender Register</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Contractor Inductions</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>

**Overall Control Ratings:** **Adequate**

Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Moderate</i>
<b>Likelihood:</b>	<i>Possible</i>

**Overall Risk Ratings:** **Moderate**

Key Indicators	Tolerance	Date	Overall Shire Result

**Comments**  
*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review Creditor payment detail change procedures</i>	<i>Jun-21</i>	<i>DCEO</i>

**Providing inaccurate advice / information** **Dec-20**

**This Risk Theme is defined as;**  
 Incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff. This could be caused by using unqualified, or inexperienced staff, however it does not include instances relating to Misconduct.

Examples include;

- incorrect planning, development or building advice,
- incorrect health or environmental advice
- inconsistent messages or responses from Customer Service Staff
- any advice that is not consistent with legislative requirements or local laws.

- Potential causes include;**
- Lack of qualified staff
  - Long lead times for responses
  - Increasing workloads
  - Lack of appropriate technical knowlegde relevant to the context
  - Poor working relationships between internal staff/departments

Key Controls	Type	Date	Shire Rating
<i>Performance Review Meetings</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Qualified Contractors (Planning, Building &amp; Health)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Complaints</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Adequate</b>

**Overall Control Ratings:** **Adequate**

Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Major</i>
<b>Likelihood:</b>	<i>Unlikely</i>

**Overall Risk Ratings:** **Moderate**

Key Indicators	Tolerance	Date	Overall Shire Result
<i># Complaints / issues regarding inaccurate advice / information</i>			

**Comments**  
*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Implement a 'performance review' process for Executive Staff</i>	<i>Jun-21</i>	<i>CEO</i>
<i>Implement a 'performance review' process for Health, Building &amp; Planning</i>	<i>Jun-21</i>	<i>CEO</i>
<i>Monitor complaint register</i>	<i>On Going</i>	<i>DCEO</i>

# Ineffective employment practices

Dec-20

**This Risk Theme is defined as;**

Failure to effectively manage and lead human resources (full/part time, casuals, temporary and volunteers). This includes not having an effective Human Resources Framework in addition to not having appropriately qualified or experienced people in the right roles or not having sufficient staff numbers to achieve objectives. Other areas in this risk theme to consider are;

- Breaching employee regulations (excluding OH&S).
- Discrimination, Harassment & Bullying in the workplace.
- Poor employee wellbeing (causing stress)
- Key person dependencies without effective succession planning in place.
- Induction issues.
- Terminations (including any tribunal issues).
- Industrial activity.

Care should be taken when considering insufficient staff numbers as the underlying issue could be a process inefficiency.

**Potential causes include;**

- Leadership failures
- Available staff / volunteers are generally highly transient.
- Single Person Dependencies
- Poor internal communications / relationships
- Ineffective performance management programs or procedures.
- Ineffective training programs or procedures.
- Limited staff availability - mining / private sectors (pay & conditions).
- Inadequate Induction practices.

Key Controls	Type	Date	Shire Rating
<i>Policy &amp; Procedures</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Training Needs Analysis &amp; Training Register</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Cross Skilling / Multi tasking</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Internal Communication (Meetings / Newsletter)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Staff Inductions (Code of Conduct Component)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Performance Review Process</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Adequate</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Minor</i>
<b>Likelihood:</b>	<i>Unlikely</i>
<b>Overall Risk Ratings:</b>	<b>Low</b>

Key Indicators	Tolerance	Date	Overall Shire Result
<i>% Staff turnover rate</i>			
<i>Absenteeism</i>			
<i>Workers Compensation Claims (Stress Claims)</i>			
<i>Upcoming Retirements</i>			

**Comments**  
*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Implement Performance Review Process</i>	<i>Jun-21</i>	<i>CEO</i>
<i>Review Workforce Plan (Risks &amp; Action Plans) for inclusion where relevant</i>	<i>Jun-21</i>	<i>CEO</i>

# Failure to fulfil statutory, regulatory or compliance requirements Dec-20

**This Risk Theme is defined as:**  
 Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This could result in fines, penalties, litigation or increase scrutiny from regulators or agencies. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated legal documentation (internal & public domain) to reflect changes.

This does not include Occupational Safety & Health Act (refer "Inadequate employee and visitor safety and security") or any Employment Practices based legislation (refer "Ineffective Employment practices")

It does include the Local Government Act, Health Act, Building Act, Privacy Act and all other legislative based obligations for Local Government.

- Potential causes include:**
- Lack of training, awareness and knowledge
  - Lack of Legal Expertise
  - Staff Turnover
  - Councillor Turnover
  - Inadequate record keeping
  - Breakdowns in Tender process
  - Ineffective processes
  - Ineffective monitoring of changes to legislation

Key Controls	Type	Date	Shire Rating
<i>Compliance Return (DLG)</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Compliance Calendars</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>External Auditor Reviews (Compliance)</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Subscriptions (WALGA)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Induction Process - Councillors / Staff</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Tender Process (eQuotes)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>IPRF Reviews and Updates</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Major</i>
<b>Likelihood:</b>	<i>Unlikely</i>

<b>Overall Risk Ratings:</b>	<b>Moderate</b>
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Key Indicators	Tolerance	Date	Overall Shire Result

**Comments**  
*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review Strategic Community, Corporate Business and Long Term Financial Plans.</i>	<i>Dec-21</i>	<i>CEO</i>

# Inadequate asset sustainability practices

**Dec-20**

**This Risk Theme is defined as:**

Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets and their associated lifecycle from procurement to maintenance and ultimate disposal. Areas included in the scope are;

- Inadequate design (not fit for purpose)
- Ineffective usage (down time)
- Outputs not meeting expectations
- Inadequate maintenance activities.
- Inadequate financial management and planning.

It does not include issues with the inappropriate use of the Plant, Equipment or Machinery. Refer Misconduct.

**Potential causes include:**

- Skill level & behaviour of operators
- Lack of trained staff
- Outdated equipment
- Unavailability of parts
- Lack of formal or appropriate scheduling (maintenance / inspections)
- Unexpected breakdowns

Key Controls	Type	Date	Shire Rating
<i>Asset Management System (Synergy Asset Register)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Asset Management Plan</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Planned Building Maintenance</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Asset Replacement Program</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Road Asset Management System (RAMM)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Major</i>
<b>Likelihood:</b>	<i>Possible</i>

<b>Overall Risk Ratings:</b>	<b>High</b>
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Key Indicators	Tolerance	Date	Overall Shire Result
<i>Asset Sustainability Ratio</i>	<i>90% - 100%</i>	<i>2020</i>	<i>61%</i>
<i>Asset Consumption Ratio</i>	<i>50% - 75%</i>	<i>2020</i>	<i>104%</i>
<i>Asset Renewal Funding Ratio</i>	<i>95% - 105%</i>	<i>2020</i>	<i>194%</i>

**Comments**

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review Asset Management Plans</i>	<i>Dec-21</i>	<i>DCEO</i>
<i>Develop Residential Housing Policy</i>	<i>Dec-21</i>	<i>DCEO</i>
<i>Develop Bridge Maintenance Program</i>	<i>Dec-21</i>	<i>MOW</i>

# Inadequate engagement practices

**Dec-20**

**This Risk Theme is defined as:**

Failure to maintain effective working relationships with the Community (including Local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This invariably includes activities where communication, feedback and / or consultation is required and where it is in the best interests to do so. For example;

- Following up on any access & inclusion issues.
- Infrastructure Projects.
- Regional or District Committee attendance.
- Local Planning initiatives.
- Strategic Planning initiatives

This does not include instances whereby Community expectations have not been met for standard service provisions such as Community Events, Library Services and / or Bus/Transport services.

**Potential causes include:**

- Budget / funding issues
- Media attention
- Inadequate documentation or procedures
- Short lead times
- Miscommunication / Poor communication
- Relationship breakdowns with community groups

Key Controls	Type	Date	Shire Rating
<i>Open Council Meetings</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Newsletter (Beverley Blarney)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Annual electors meeting</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Online Engagement (Website &amp; Social Media)</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Establish Working Groups for large Capital Project Planning</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Effective</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Minor</i>
<b>Likelihood:</b>	<i>Unlikely</i>

<b>Overall Risk Ratings:</b>	<b>Low</b>
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Key Indicators	Tolerance	Date	Overall Shire Result
<i>% community feeling they have opportunities to participate in planning</i>			
<i>% community satisfaction with the Shire's advocacy and community representation</i>			

**Comments**

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review Strategic Community Plan</i>	<i>Jun-21</i>	<i>CEO</i>
<i>Review Social Media Policies, Procedures &amp; Feedback</i>	<i>Jun-21</i>	<i>Tourism</i>

**Ineffective management of facilities / venues / events** **Dec-20**

**This Risk Theme is defined as;**  
 Failure to effectively manage the day to day operations of facilities, venues and / or events. This includes;  
 • Inadequate procedures in place to manage the quality or availability.  
 • Ineffective signage  
 • Booking issues  
 • Financial interactions with hirers / users  
 • Oversight / provision of peripheral services (eg. cleaning / maintenance)

- Potential causes include;**
- Double bookings
  - Illegal alcohol consumption
  - Managing bond payments
  - Animal contamination.
  - Failed chemical / health requirements.
  - Access to facilities / venues.

Key Controls	Type	Date	Shire Rating
<i>Events Policy / Procedures</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Booking System (Outlook Calendar)</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Maintenance Schedules</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Complaints Register</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Effective</b>

**Overall Control Ratings:** **Adequate**

Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Moderate</i>
<b>Likelihood:</b>	<i>Unlikely</i>

**Overall Risk Ratings:** **Moderate**

Key Indicators	Tolerance	Date	Overall Shire Result
<i>Attendance at Arts &amp; cultural activities</i>			
<i>% community satisfaction with with services and facilities</i>			

**Comments**  
*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>No actions required at this stage</i>		



**Inadequate environmental management** **Dec-20**

**This Risk Theme is defined as;**  
 Inadequate prevention, identification, enforcement and management of environmental issues. The scope includes;

- Lack of adequate planning and management of coastal erosion issues.
- Failure to identify and effectively manage contaminated sites (including groundwater usage).
- Waste facilities (landfill / transfer stations).
- Weed control.
- Ineffective management of water sources (reclaimed, potable)
- Illegal dumping.
- Illegal clearing / land use.

**Potential causes include;**

- Inadequate management of landfill sites
- Inadequate reporting / oversight frameworks
- lack of understanding / knowledge
- Community apathy.
- Inadequate local laws / planning schemes

Key Controls	Type	Date	Shire Rating
<i>Landfill Site Management Procedures</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Security at Landfill Site</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Effective</b>
<i>Mosquito Control</i>	<i>Preventative</i>	<i>Dec-20</i>	<b>Adequate</b>
<i>Monitoring bores</i>	<i>Detective</i>	<i>Dec-20</i>	<b>Adequate</b>

**Overall Control Ratings:** **Adequate**

Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Major</i>
<b>Likelihood:</b>	<i>Unlikely</i>

**Overall Risk Ratings:** **Moderate**

Key Indicators	Tolerance	Date	Overall Shire Result

**Comments**  
*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 2nd December 2020.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review of Landfill Remaining Life</i>	<i>Jun-21</i>	<i>EHO/MOW</i>

## **5.2 2020/21 Budget Review**

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**SUBMISSION TO:** Audit and Risk Committee Meeting 23 February 2021  
**REPORT DATE:** 16 February 2021  
**APPLICANT:** N/A  
**FILE REFERENCE:** ADM 0092  
**AUTHOR:** S.K. Marshall, Deputy Chief Executive Officer  
**ATTACHMENTS:** 2020/21 Budget Review Statement of Financial Activity  
2020/21 Budget Review Detail (under separate cover)

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### **SUMMARY**

The Audit and Risk Committee to review the 2020/21 Budget Review and consider recommending to Council that it be received.

### **BACKGROUND**

A Budget Review is conducted annually by comparing actual revenue and expenditure as at 31 December to budget estimates and forecasting predicted revenue and expenditure to 30 June.

The budget review process is a statutory requirement, but also reflects good management practice.

### **COMMENT**

A budget review has been undertaken by staff as per the requirements of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

Any savings realised or over expenditure incurred as at 31 December 2020 has been included in forward projections.

The detailed Budget Review is attached to this report.

In summary, it is forecast that a budget deficit of (\$137,493) may be realised as at 30 June 2021.

See Budget Review financial report attached to this report for Deficit components.

## **STATUTORY ENVIRONMENT**

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

- (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.

## **FINANCIAL IMPLICATIONS**

Nil

## **STRATEGIC IMPLICATIONS**

Goal 12 - Council leads the organisation and engages with the community in an accountable and professional manner.

## **POLICY IMPLICATIONS**

Nil

## **VOTING REQUIREMENTS**

Simple Majority

## **OFFICER'S RECOMMENDATION**

That the Audit and Risk Committee recommend to Council that the 2020/21 Budget Review be received and forwarded to the Department of Local Government.

**SHIRE OF BEVERLEY  
BUDGET REVIEW  
FOR THE PERIOD ENDING  
31 December 2020**

<b>Description</b>	<b>Budget 2020/21</b>	<b>YTD Actual 2020/21</b>	<b>FORECAST 2020/21</b>	<b>YTD Variance</b>	<b>Notes To Material Variances</b>
<b>Operating Revenue</b>					
General Purpose Funding	3,260,334.00	3,035,971.35	3,256,761.00	(3,573.00)	
Governance	1,100.00	5,530.94	15,100.00	14,000.00	LSL contributions from other Shire's for DCEO and PO.
Law, Order & Public Safety	299,857.00	83,826.57	302,235.00	2,378.00	
Health	300.00	1,572.73	300.00	0.00	
Education & Welfare	0.00	0.00	0.00	0.00	
Housing	137,492.00	65,292.21	126,492.00	(11,000.00)	30B Dawson Street to remain vacant; to be used as contractor accommodation.
Community Amenities	206,278.00	203,693.78	208,077.00	1,799.00	
Recreation & Culture	895,083.00	1,084,705.19	1,316,768.00	421,685.00	Drought Communities Program funding for YAA \$420,000.
Transport	2,559,656.00	569,850.76	1,025,534.00	(1,534,122.00)	BBRF funding not expected to be received this FY.
Economic Activities	119,676.00	133,512.86	599,676.00	480,000.00	Drought Communities Program funding for Onsite Accommodation \$480,000.
Other Property & Services	43,100.00	27,632.77	44,258.00	1,158.00	
<b>Total Operating Revenue</b>	<b>7,522,876.00</b>	<b>5,211,589.16</b>	<b>6,895,201.00</b>	<b>(627,675.00)</b>	
<b>Operating Expenditure</b>					
General Purpose Funding	(173,512.00)	(84,136.10)	(184,872.00)	(11,360.00)	Rate discount expense \$9,032 greater than anticipated.
Governance	(254,954.00)	(138,763.66)	(249,615.00)	5,339.00	
Law, Order & Public Safety	(417,800.00)	(186,842.31)	(427,041.00)	(9,241.00)	
Health	(171,727.00)	(84,124.03)	(179,810.00)	(8,083.00)	
Education & Welfare	(98,098.00)	(38,578.81)	(100,406.00)	(2,308.00)	
Housing	(213,750.00)	(105,219.21)	(216,830.00)	(3,080.00)	
Community Amenities	(669,796.00)	(346,491.17)	(677,312.00)	(7,516.00)	
Recreation & Culture	(1,512,753.00)	(740,342.05)	(1,523,647.00)	(10,894.00)	Administration expenses reallocated (\$10,894) expected to be higher than anticipated.
Transport	(2,563,701.00)	(1,255,581.27)	(2,597,516.00)	(33,815.00)	Road Maintenance expense (\$38,064) and Administration expenses reallocated (\$10,751) expected to be higher than anticipated. Asset revaluation expense \$15,000 expected to be lower than anticipated.
Economic Activities	(479,909.00)	(200,401.67)	(494,750.00)	(14,841.00)	Administration expenses reallocated (\$14,841) expected to be higher than anticipated.
Other Property & Services	(15,081.00)	54,788.45	(17,443.00)	(2,362.00)	
<b>Total Operating Expenditure</b>	<b>(6,571,081.00)</b>	<b>(3,125,691.83)</b>	<b>(6,669,242.00)</b>	<b>(98,161.00)</b>	
<b>Net Operating</b>	<b>951,795.00</b>	<b>2,085,897.33</b>	<b>225,959.00</b>	<b>(725,836.00)</b>	
<b>Capital Income</b>					
Self Supporting Loan - Principal Repayment	17,288.00	8,513.06	17,288.00	0.00	
Proceeds from Sale of Assets	267,364.00	64,545.46	207,364.00	(60,000.00)	Truck Trade-In not proceeding.
New Loan Raised	2,000,000.00	0.00	1,250,000.00	(750,000.00)	Reduced loan funding requirements for Youth Activity Area and Caravan Park Accommodation project due to confirmation of Drought funding.
<b>Total Capital Income</b>	<b>2,284,652.00</b>	<b>73,058.52</b>	<b>1,474,652.00</b>	<b>(810,000.00)</b>	

**SHIRE OF BEVERLEY  
BUDGET REVIEW  
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Description	Budget 2020/21	YTD Actual 2020/21	FORECAST 2020/21	YTD Variance	Notes To Material Variances
<b>Capital Expenditure</b>					
Land and Buildings	(2,061,000.00)	(1,300,105.46)	(2,018,249.00)	42,751.00	Youth Activity Area \$20,000, Residential Solar System \$21,000 expenditure expected to be lower.
Plant and Equipment	(802,475.00)	(150,004.98)	(581,005.00)	221,470.00	Semi Truck and Trailer purchase not proceeding.
Office Furniture and Equipment	(15,000.00)	0.00	(15,000.00)	0.00	
Road Construction	(4,669,434.00)	(415,197.21)	(2,851,190.00)	1,818,244.00	Civil works portion of Mainstreet Project carried over to 2021/22.
Other Infrastructure	(105,835.00)	(31,500.00)	(70,835.00)	35,000.00	Remaining Footpath budget to be transferred to Reserve for Vincent St Project.
Land Under Control	0.00	0.00	0.00	0.00	
Loans - Principal Repayments	(137,937.00)	(68,299.21)	(137,937.00)	0.00	
<b>Total Capital Expenditure</b>	<b>(7,791,681.00)</b>	<b>(1,965,106.86)</b>	<b>(5,674,216.00)</b>	<b>2,117,465.00</b>	
<b>Net Capital</b>	<b>(5,507,029.00)</b>	<b>(1,892,048.34)</b>	<b>(4,199,564.00)</b>	<b>1,307,465.00</b>	
<b>Adjustments</b>					
Depreciation Written Back	2,313,194.00	1,176,229.71	2,313,194.00	0.00	
Movement in Leave Reserve Cash Balance	0.00	572.53	0.00	0.00	
Movement in Non-Current Loan Repayments	0.00	0.00	0.00	0.00	
Movement in Non-Current SSL Income	0.00	0.00	0.00	0.00	
Movement in Non-Current Investments	0.00	0.00	0.00	0.00	
Movement in Non-Current LSL Provision	0.00	0.00	0.00	0.00	
Movement in Non-Current Deferred Pensioner Rates	0.00	0.00	0.00	0.00	
(Profit)/Loss on Disposal of Assets Written Back	(2,364.00)	17,657.19	22,636.00	25,000.00	No trade-in of BE013 Truck.
Loss on Revaluation of Non-Current Assets Written Back	0.00	0.00	0.00	0.00	
Rounding	0.00	0.00	0.00	0.00	
<b>Add Funding From</b>					
Transfer (To)/From Reserves	817,971.00	(8,715.22)	73,849.00	(744,122.00)	
Opening Surplus/(Deficit)	1,426,433.00	1,426,433.44	1,426,433.00	0.00	
<b>Total Adjustments</b>	<b>4,555,234.00</b>	<b>2,612,177.65</b>	<b>3,836,112.00</b>	<b>(719,122.00)</b>	
<b>CLOSING SURPLUS/(DEFICIT)</b>	<b>0.00</b>	<b>2,806,026.64</b>	<b>(137,493.00)</b>	<b>(137,493.00)</b>	

**SHIRE OF BEVERLEY  
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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>OPERATING STATEMENT</b>						
<b>PROGRAM 3 GENERAL PURPOSE FUNDING</b>						
<b>Rate Revenue</b>						
030100	Rate Notice Expense	3,000.00	1,966.23	3,000.00	0.00%	0.00
030101	Valuation and Title Search Expense	16,000.00	1,340.00	16,000.00	0.00%	0.00
030102	Other Expenses - Rates	10,000.00	1,114.45	12,000.00	20.00%	2,000.00
030144	Admin Allocation - Rates	144,412.00	79,715.48	153,772.00	6.48%	9,360.00
<b>Sub Total</b>	<b>Rate Revenue Expense</b>	<b>173,412.00</b>	<b>84,136.16</b>	<b>184,772.00</b>		
030150	Rates Levied - GRV	(645,233.00)	(646,697.50)	(646,698.00)	0.23%	(1,465.00)
030151	Rates Levied - GRV Minimum	(138,186.00)	(138,186.00)	(138,186.00)	0.00%	0.00
030152	Rates Levied - UV	(2,142,640.00)	(2,142,147.37)	(2,142,147.00)	(0.02%)	493.00
030153	Rates Levied - UV Minimum	(110,037.00)	(110,037.00)	(110,037.00)	0.00%	0.00
030154	Rates Levied - Mining Tenements	0.00	0.00	0.00	0.00%	0.00
030155	Rates Levied - Mining Tenements Minimum	(3,412.00)	(3,412.00)	(3,412.00)	0.00%	0.00
030156	Ex-Gratia Rates Received	(3,000.00)	(3,448.98)	(3,449.00)	14.97%	(449.00)
030157	Penalty Interest Raised on Rates	(14,500.00)	(13,177.85)	(14,500.00)	0.00%	0.00
030158	Rates Enquiries	(8,000.00)	(10,203.40)	(15,000.00)	87.50%	(7,000.00)
030159	Rate Refunds and Write Offs	500.00	870.67	500.00	0.00%	0.00
030160	Instalment Interest Received	(4,000.00)	(2,778.29)	(4,000.00)	0.00%	0.00
030161	Rates Administration Fee Received	(4,000.00)	(2,990.00)	(4,000.00)	0.00%	0.00
030162	Pensioner Deferred Rates Interest	(2,000.00)	(2,529.89)	(2,530.00)	26.50%	(530.00)
030163	Interim Rates - GRV	(1,000.00)	1,279.03	(1,000.00)	0.00%	0.00
030164	Interim Rates - UV	(1,000.00)	(2,514.41)	(1,000.00)	0.00%	0.00
030165	Legal Fees Recovered	(10,000.00)	0.00	(10,000.00)	0.00%	0.00
030199	LESS Rates Discount	243,161.00	252,193.48	252,193.00	3.71%	9,032.00
<b>Sub Total</b>	<b>Rate Revenue Income</b>	<b>(2,843,347.00)</b>	<b>(2,823,779.51)</b>	<b>(2,843,266.00)</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>Other General Purpose Funding</b>						
030200	Other Expenses - Other General Purpose Funding	100.00	(0.06)	100.00	0.00%	0.00
<b>Sub Total</b>	<b>Other General Purpose Funding Expense</b>	<b>100.00</b>	<b>(0.06)</b>	<b>100.00</b>		
030250	LGGC Grant - General	(395,495.00)	(200,493.00)	(395,495.00)	0.00%	0.00
030251	Interest Received - Investments	(21,492.00)	(11,698.84)	(18,000.00)	(16.25%)	3,492.00
<b>Sub Total</b>	<b>Other General Purpose Funding Income</b>	<b>(416,987.00)</b>	<b>(212,191.84)</b>	<b>(413,495.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 3</b>	<b>(3,086,822.00)</b>	<b>(2,951,835.25)</b>	<b>(3,071,889.00)</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>PROGRAM 4 GOVERNANCE</b>						
<b>Members Of Council</b>						
040100	Sitting Fees	40,900.00	20,450.00	40,900.00	0.00%	0.00
040101	President Allowance	5,500.00	2,750.00	5,500.00	0.00%	0.00
040102	Deputy President Allowance	1,375.00	687.50	1,375.00	0.00%	0.00
040103	Travel Allowance	5,000.00	1,327.02	5,000.00	0.00%	0.00
040104	Telephone and IT Allowance	11,510.00	5,263.56	11,510.00	0.00%	0.00
040105	Training Expenses - Members	5,000.00	2,219.55	5,000.00	0.00%	0.00
040106	Conference Expenses - Members	11,500.00	68.18	1,500.00	(86.96%)	(10,000.00)
040107	Council Election Expenses	0.00	0.00	0.00	0.00%	0.00
040108	Meeting and Receptions Expense - Members	14,000.00	4,720.36	14,000.00	0.00%	0.00
040109	Insurance - Members	3,896.00	3,879.20	3,896.00	0.00%	0.00
040110	Subscriptions, Donations - Members	29,122.00	28,016.07	29,122.00	0.00%	0.00
040111	Audit Fees Expense	29,000.00	0.00	29,000.00	0.00%	0.00
040112	Council Chambers - Maintenance	0.00	0.00	0.00	0.00%	0.00
040113	Other Expenses - Members	25,500.00	13,854.02	25,500.00	0.00%	0.00
040122	(Profit)/Loss on Disposal of Assets	0.00	0.00	0.00	0.00%	0.00
040133	Depreciation - Members	719.00	362.48	719.00	0.00%	0.00
040144	Admin Allocation - Members	71,932.00	39,675.37	76,593.00	6.48%	4,661.00
<b>Sub Total</b>	<b>Members Of Council Expense</b>	<b>254,954.00</b>	<b>123,273.31</b>	<b>249,615.00</b>		
040150	Other Income - Members	0.00	0.00		0.00%	0.00
<b>Sub Total</b>	<b>Members Of Council Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>Governance - General</b>						
040200	Salaries, Wages and Super - Admin	508,398.00	278,846.46	508,398.00	0.00%	0.00
040201	Leave Expenses - Admin	153,394.00	35,133.22	153,394.00	0.00%	0.00
040202	Fringe Benefits Tax - Admin	25,000.00	14,020.00	25,000.00	0.00%	0.00
040203	Staff Uniforms - Admin	4,700.00	682.13	4,700.00	0.00%	0.00
040204	Training and Conference Fees - Admin	21,550.00	3,093.98	6,000.00	(72.16%)	(15,550.00)
040205	Office and Computer Equip Maintenance	87,747.00	53,826.16	85,000.00	(3.13%)	(2,747.00)
040206	Consultancy Services - Admin	277,000.00	235,166.92	386,899.00	39.67%	109,899.00
040207	Other Administration Expenses	40,100.00	19,273.26	40,100.00	0.00%	0.00
040208	Insurance - Admin	33,270.00	33,279.45	33,270.00	0.00%	0.00
040209	Executive Vehicles - Running Costs	9,983.00	4,513.79	9,983.00	0.00%	0.00
040210	Administration Building - Maintenance	78,754.00	33,811.57	78,754.00	0.00%	0.00
040211	Administration Staff Housing Cost	26,153.00	11,067.43	26,153.00	0.00%	0.00
040222	(Profit)/Loss on Disposal of Assets	9,000.00	3,024.85	3,025.00	(66.39%)	(5,975.00)
040233	Depreciation - Admin	46,132.00	19,078.24	46,132.00	0.00%	0.00
040244	Less Admin Expenses Allocated	(1,321,181.00)	(729,327.11)	(1,406,808.00)	6.48%	(85,627.00)
<b>Sub Total</b>	<b>Governance - General Expense</b>	<b>0.00</b>	<b>15,490.35</b>	<b>0.00</b>		
040250	Reimbursements and Charges - Admin	(1,000.00)	(5,511.85)	(15,000.00)	1400.00%	(14,000.00)
040251	Other Income - Admin	(100.00)	(19.09)	(100.00)	0.00%	0.00
<b>Sub Total</b>	<b>Governance - General Income</b>	<b>(1,100.00)</b>	<b>(5,530.94)</b>	<b>(15,100.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 4</b>	<b>253,854.00</b>	<b>133,232.72</b>	<b>234,515.00</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>PROGRAM 5</b>	<b>LAW, ORDER AND PUBLIC SAFETY</b>					
<b>Fire Prevention</b>						
050100	Plant and Equipment Maintenance - ESL	3,000.00	0.00	3,000.00	0.00%	0.00
050101	Vehicle and Trailer Maintenance - ESL	7,500.00	1,632.12	7,500.00	0.00%	0.00
050102	Lands and Buildings Maintenance - ESL	300.00	223.64	300.00	0.00%	0.00
050103	Clothing and Accessories - ESL	2,500.00	0.00	2,500.00	0.00%	0.00
050104	Utilities, Rates and Taxes - ESL	2,500.00	1,307.45	2,500.00	0.00%	0.00
050105	Other Goods and Services - ESL	7,562.00	2,182.84	7,562.00	0.00%	0.00
050106	Insurance - Fire Prevention	24,476.00	24,475.52	24,476.00	0.00%	0.00
050107	Staff Fire Fighting Expenses	11,808.00	3,498.10	11,808.00	0.00%	0.00
050108	CESM Expenses	110,512.00	53,749.99	110,512.00	0.00%	0.00
050109	CESM Vehicle Expenses	8,687.00	3,145.21	8,687.00	0.00%	0.00
050110	Fire Break Compliance	77,000.00	2,952.05	77,000.00	0.00%	0.00
050111	BRMP Coordinator Expenses	0.00	0.00	0.00	0.00%	0.00
050112	BRMP Coordinator Vehicle Expenses	0.00	0.00	0.00	0.00%	0.00
050122	(Profit)/Loss on Disposal of Assets	0.00	0.00	0.00	0.00%	0.00
050133	Depreciation - Fire Prevention	2,246.00	3,181.90	2,246.00	0.00%	0.00
050144	Admin Allocation - Fire Prevention	55,416.00	30,121.18	59,008.00	6.48%	3,592.00
<b>Sub Total</b>	<b>Fire Prevention Expense</b>	<b>313,507.00</b>	<b>126,470.00</b>	<b>317,099.00</b>		
050150	Grant - ESL Operating	(47,838.00)	(11,959.50)	(47,838.00)	0.00%	0.00
050151	ESL Administration Fee	(4,000.00)	(4,000.00)	(4,000.00)	0.00%	0.00
050152	Reimbursements	(101,319.00)	(24,995.93)	(101,319.00)	0.00%	0.00
050153	Other Income - Fire Prevention	(142,500.00)	(36,250.00)	(142,500.00)	0.00%	0.00
<b>Sub Total</b>	<b>Fire Prevention Income</b>	<b>(295,657.00)</b>	<b>(77,205.43)</b>	<b>(295,657.00)</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>Animal Control</b>						
050200	Animal Control Expenses	16,000.00	12,154.74	16,000.00	0.00%	0.00
050201	Pound Maintenance	1,132.00	82.00	1,132.00	0.00%	0.00
050233	Depreciation - Animal Control	0.00	0.00	0.00	0.00%	0.00
050244	Admin Allocation - Animal Control	87,161.00	48,135.57	92,810.00	6.48%	5,649.00
<b>Sub Total</b>	<b>Animal Control Expense</b>	<b>104,293.00</b>	<b>60,372.31</b>	<b>109,942.00</b>		
050250	Fines and Penalties - Animal Control	(200.00)	(243.00)	(200.00)	0.00%	0.00
050251	Registration and Other Fees - Animal Control	(4,000.00)	(6,378.14)	(6,378.00)	59.45%	(2,378.00)
<b>Sub Total</b>	<b>Animal Control Income</b>	<b>(4,200.00)</b>	<b>(6,621.14)</b>	<b>(6,578.00)</b>		
<b>Other Law, Order &amp; Public Safety</b>						
050300	Other Expenses - Other Law, Order and Public Safety	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Other Law, Order &amp; Public Safety Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
050350	Grant - Misc - Other Law, Order and Public Safety	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Other Law, Order &amp; Public Safety Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>TOTAL</b>	<b>PROGRAM 5</b>	<b>117,943.00</b>	<b>103,015.74</b>	<b>124,806.00</b>		

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<b>PROGRAM 7 HEALTH</b>						
<b>Preventative Services - Administration &amp; Inspection</b>						
070400	Environmental Health Officer - Contract/Salary	17,082.00	7,941.00	17,082.00	0.00%	0.00
070401	Analytical Sample Expenses	550.00	231.50	550.00	0.00%	0.00
070402	Other Expenses - Environmental Health	300.00	300.00	300.00	0.00%	0.00
070444	Admin Allocation - Environmental Health	41,654.00	22,463.30	44,354.00	6.48%	2,700.00
<b>Sub Total</b>	<b>Preventative Services - Admin &amp; Inspection Expense</b>	<b>59,586.00</b>	<b>30,935.80</b>	<b>62,286.00</b>		
070450	Other Income - Environmental Health	(200.00)	(200.00)	(200.00)	0.00%	0.00
070451	Registration Fees - Food Premises	(100.00)	0.00	(100.00)	0.00%	0.00
<b>Sub Total</b>	<b>Preventative Services - Admin &amp; Inspection Income</b>	<b>(300.00)</b>	<b>(200.00)</b>	<b>(300.00)</b>		
<b>Preventative Services - Pest Control</b>						
070500	Mosquito Control	2,000.00	3,817.06	3,817.00	90.85%	1,817.00
070544	Admin Allocation - Pest Control	3,119.00	1,750.35	3,322.00	6.51%	203.00
<b>Sub Total</b>	<b>Preventative Services - Pest Control Expense</b>	<b>5,119.00</b>	<b>5,567.41</b>	<b>7,139.00</b>		
070550	Other Income - Pest Control	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Preventative Services - Pest Control Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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<b>Other Health</b>						
070700	Medical Practice - 106 Forrest St - Maintenance	33,656.00	9,855.53	33,656.00	0.00%	0.00
070701	Doctor Residence - 58 John St - Maintenance	14,314.00	3,624.35	14,314.00	0.00%	0.00
070702	Doctor Vehicle - Running Costs	1,718.00	1,589.35	2,500.00	45.52%	782.00
070703	Infant Health Building - Maintenance	0.00	0.00	0.00	0.00%	0.00
070722	(Profit)/Loss on Disposal of Assets	0.00	0.00	0.00	0.00%	0.00
070733	Depreciation - Other Health	17,515.00	10,525.88	17,515.00	0.00%	0.00
070744	Admin Allocation - Health Service	39,819.00	22,025.71	42,400.00	6.48%	2,581.00
<b>Sub Total</b>	<b>Other Health Expense</b>	<b>107,022.00</b>	<b>47,620.82</b>	<b>110,385.00</b>		
070750	Other Income - Other Health	0.00	(1,372.73)	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Other Health Income</b>	<b>0.00</b>	<b>(1,372.73)</b>	<b>0.00</b>		
<b>TOTAL</b>	<b>PROGRAM 7</b>	<b>171,427.00</b>	<b>82,551.30</b>	<b>179,510.00</b>		

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<b>PROGRAM 8</b>	<b>EDUCATION AND WELFARE</b>					
	<b>Aged &amp; Disabled - Senior Citizens</b>					
080400	Alternative Document Delivery	500.00	0.00	500.00	0.00%	0.00
080401	DAIP Review	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Aged &amp; Disabled - Senior Citizens Expense</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>		
080450	Other Income - Aged and Disabled	0.00	0.00		0.00%	0.00
<b>Sub Total</b>	<b>Aged &amp; Disabled - Senior Citizens Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
	<b>Other Welfare</b>					
080600	Community Initiatives	43,000.00	10,459.91	43,000.00	0.00%	0.00
080601	Donations	19,000.00	8,500.00	19,000.00	0.00%	0.00
080644	Admin Allocation - Other Welfare	35,598.00	19,618.90	37,906.00	6.48%	2,308.00
<b>Sub Total</b>	<b>Other Welfare Expense</b>	<b>97,598.00</b>	<b>38,578.81</b>	<b>99,906.00</b>		
080650	Other Income - Other Welfare	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Other Welfare Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>TOTAL</b>	<b>PROGRAM 8</b>	<b>98,098.00</b>	<b>38,578.81</b>	<b>100,406.00</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>PROGRAM 9</b>	<b>HOUSING</b>					
<b>Staff Housing</b>						
090100	Staff Housing - Maintenance	85,679.00	36,017.98	85,679.00	0.00%	0.00
090122	(Profit)/Loss on Disposal of Assets	0.00	0.00	0.00	0.00%	0.00
090133	Depreciation - Staff Housing	34,584.00	17,376.24	34,584.00	0.00%	0.00
090144	Admin Allocation - Staff Housing	21,469.00	11,888.05	22,861.00	6.48%	1,392.00
090145	Staff Housing Costs Allocated to Works and Services	(47,746.00)	(16,611.17)	(47,746.00)	0.00%	0.00
<b>Sub Total</b>	<b>Staff Housing Expense</b>	<b>93,986.00</b>	<b>48,671.10</b>	<b>95,378.00</b>		
090150	Reimbursements and Charges - Staff Housing	(5,000.00)	(6,247.23)	(5,000.00)	0.00%	0.00
090151	Rent - 30A Dawson Street	0.00	0.00	0.00	0.00%	0.00
090152	Rent - 30B Dawson Street	(13,000.00)	(2,000.00)	(2,000.00)	(84.62%)	11,000.00
090153	Rent - 50 Dawson Street	(12,500.00)	(5,750.00)	(12,500.00)	0.00%	0.00
090154	Rent - 5 Short Street	(4,420.00)	(2,210.00)	(4,420.00)	0.00%	0.00
090155	Rent - 5 Wright Street	(5,200.00)	(2,600.00)	(5,200.00)	0.00%	0.00
090156	Other Charges - 6 Barnsley Street	0.00	(198.98)	0.00	0.00%	0.00
090157	Other Charges - 59 Smith Street	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Staff Housing Income</b>	<b>(40,120.00)</b>	<b>(19,006.21)</b>	<b>(29,120.00)</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>Other Housing</b>						
090200	Hunt Road Village - Maintenance	29,474.00	10,820.13	29,474.00	0.00%	0.00
090201	49A Dawson St (ILU) - Maintenance	5,295.00	2,493.40	5,295.00	0.00%	0.00
090202	49B Dawson St (ILU) - Maintenance	5,284.00	1,798.15	5,284.00	0.00%	0.00
090203	Interest - Frail Aged Lodge - Loan 112	0.00	0.00	0.00	0.00%	0.00
090222	(Profit)/Loss on Disposal of Assets	0.00	0.00	0.00	0.00%	0.00
090233	Depreciation - Other Housing	53,654.00	27,068.66	53,654.00	0.00%	0.00
090244	Admin Allocation - Other Housing	26,057.00	14,367.77	27,745.00	6.48%	1,688.00
<b>Sub Total</b>	<b>Other Housing Expense</b>	<b>119,764.00</b>	<b>56,548.11</b>	<b>121,452.00</b>		
090250	Reimbursements and Charges - Other Housing	0.00	0.00	0.00	0.00%	0.00
090251	Rent - Hunt Road Village	(78,000.00)	(36,600.00)	(78,000.00)	0.00%	0.00
090252	Management Fee - ILUs	(7,384.00)	(3,692.00)	(7,384.00)	0.00%	0.00
090253	Lease For Life Draw Down - ILUs	(11,988.00)	(5,994.00)	(11,988.00)	0.00%	0.00
<b>Sub Total</b>	<b>Other Housing Income</b>	<b>(97,372.00)</b>	<b>(46,286.00)</b>	<b>(97,372.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 9</b>	<b>76,258.00</b>	<b>39,927.00</b>	<b>90,338.00</b>		



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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>PROGRAM 10 COMMUNITY AMENITIES</b>						
<b>Sanitation - Household Refuse</b>						
100100	Refuse Collection Service	52,333.00	25,959.66	52,333.00	0.00%	0.00
100101	Recycling Collection Service	51,802.00	25,791.12	51,802.00	0.00%	0.00
<b>Sub Total</b>	<b>Sanitation - Household Refuse Expense</b>	<b>104,135.00</b>	<b>51,750.78</b>	<b>104,135.00</b>		
100150	Charges - Refuse Collection	(128,156.00)	(128,774.40)	(128,774.00)	0.48%	(618.00)
100151	Charges - Recycling Collection	(55,625.00)	(55,861.77)	(55,862.00)	0.43%	(237.00)
<b>Sub Total</b>	<b>Sanitation - Household Refuse Income</b>	<b>(183,781.00)</b>	<b>(184,636.17)</b>	<b>(184,636.00)</b>		
<b>Sanitation - Other</b>						
100200	Council Street Bins and Kerbside Collection	36,024.00	26,402.74	36,024.00	0.00%	0.00
100201	Refuse Site - Maintenance	70,538.00	39,345.07	70,538.00	0.00%	0.00
100202	Bulk Recycling Bins	4,966.00	2,469.84	4,966.00	0.00%	0.00
100203	E-Waste Collection	8,000.00	8,000.00	8,000.00	0.00%	0.00
100233	Depreciation - Sanitation	3,199.00	988.02	3,199.00	0.00%	0.00
100244	Admin Allocation - Sanitation	8,624.00	4,230.09	9,183.00	6.48%	559.00
<b>Sub Total</b>	<b>Sanitation - Other Expense</b>	<b>131,351.00</b>	<b>81,435.76</b>	<b>131,910.00</b>		
100250	Charges - Refuse Site	(500.00)	(324.55)	(500.00)	0.00%	0.00
100251	Charges - Sullage Dumping	(2,000.00)	(1,150.00)	(2,000.00)	0.00%	0.00
<b>Sub Total</b>	<b>Sanitation - Other Income</b>	<b>(2,500.00)</b>	<b>(1,474.55)</b>	<b>(2,500.00)</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>Urban Stormwater Drainage</b>						
100400	Stormwater Drainage - Maintenance	30,943.00	1,314.78	30,943.00	0.00%	0.00
100401	Stormwater Collection Dams - Maintenance	7,237.00	3,518.96	7,237.00	0.00%	0.00
100402	Interest - Stormwater Collection Dams - Loan 119	567.00	288.29	567.00	0.00%	0.00
100433	Depreciation - Storm Water Collection Dams	51,039.00	25,523.64	51,039.00	0.00%	0.00
<b>Sub Total</b>	<b>Urban Stormwater Drainage Expense</b>	<b>89,786.00</b>	<b>30,645.67</b>	<b>89,786.00</b>		
100450	Grant - Misc - Drainage	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Urban Stormwater Drainage Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Protection Of Environment</b>						
100500	Drum Muster	3,647.00	4,204.67	3,647.00	0.00%	0.00
100501	Environmental Services	0.00	0.00	0.00	0.00%	0.00
100544	Admin Allocation - Protection of Environment	6,239.00	3,427.85	6,643.00	6.48%	404.00
<b>Sub Total</b>	<b>Protection Of Environment Expense</b>	<b>9,886.00</b>	<b>7,632.52</b>	<b>10,290.00</b>		
100550	Reimbursements - Drum Muster	(3,647.00)	(3,090.70)	(3,091.00)	(15.25%)	556.00
<b>Sub Total</b>	<b>Protection Of Environment Income</b>	<b>(3,647.00)</b>	<b>(3,090.70)</b>	<b>(3,091.00)</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>Town Planning &amp; Regional Development</b>						
100600	Planning Officer - Contract/Salary	106,804.00	50,474.18	106,804.00	0.00%	0.00
100601	Town Planning Scheme Review	0.00	0.00	0.00	0.00%	0.00
100602	Other Planning Expenses	9,000.00	847.09	9,000.00	0.00%	0.00
100644	Admin Allocation - Town Planning	82,574.00	45,582.95	87,926.00	6.48%	5,352.00
<b>Sub Total</b>	<b>Town Planning &amp; Regional Development Expense</b>	<b>198,378.00</b>	<b>96,904.22</b>	<b>203,730.00</b>		
100650	Town Planning Service Fees	(5,000.00)	(5,202.69)	(6,500.00)	30.00%	(1,500.00)
<b>Sub Total</b>	<b>Town Planning &amp; Regional Development Income</b>	<b>(5,000.00)</b>	<b>(5,202.69)</b>	<b>(6,500.00)</b>		
<b>Other Community Amenities</b>						
100700	Public Conveniences - Maintenance	71,661.00	47,741.63	71,661.00	0.00%	0.00
100701	Cemetery - Maintenance	46,066.00	20,169.98	46,066.00	0.00%	0.00
100744	Admin Allocation - Other Community Amenities	18,533.00	10,210.61	19,734.00	6.48%	1,201.00
<b>Sub Total</b>	<b>Other Community Amenities Expense</b>	<b>136,260.00</b>	<b>78,122.22</b>	<b>137,461.00</b>		
100750	Reservation Fees - Cemetery	(350.00)	(204.57)	(350.00)	0.00%	0.00
100751	Charges - Grave Digging	(10,000.00)	(9,062.37)	(10,000.00)	0.00%	0.00
100752	Charges - Niche Wall	(1,000.00)	(22.73)	(1,000.00)	0.00%	0.00
<b>Sub Total</b>	<b>Other Community Amenities Income</b>	<b>(11,350.00)</b>	<b>(9,289.67)</b>	<b>(11,350.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 10</b>	<b>463,518.00</b>	<b>142,797.39</b>	<b>469,235.00</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>PROGRAM 11 RECREATION AND CULTURE</b>						
<b>Public Halls &amp; Civic Centres</b>						
110100	Old School Building (CRC) - Maintenance	10,994.00	3,507.00	10,994.00	0.00%	0.00
110101	Halls - Maintenance	61,140.00	32,901.20	61,140.00	0.00%	0.00
110105	Old Fire Station (Men's Shed) - Maintenance	8,456.00	2,174.11	8,456.00	0.00%	0.00
110106	Cornerstone Community Centre - Maintenance	94,683.00	44,200.69	94,683.00	0.00%	0.00
110107	Interest - Cornerstone Community Centre - Loan 120	29,535.00	7,050.50	29,535.00	0.00%	0.00
110133	Depreciation - Public Halls and Civic Centres	214,502.00	104,709.12	214,502.00	0.00%	0.00
110144	Admin Allocation - Public Halls and Civic Centres	33,214.00	17,795.58	35,366.00	6.48%	2,152.00
<b>Sub Total</b>	<b>Public Halls &amp; Civic Centres Expense</b>	<b>452,524.00</b>	<b>212,338.20</b>	<b>454,676.00</b>		
110150	Reimbursement and Charges - Public Halls	(5,000.00)	(1,841.76)	(3,600.00)	(28.00%)	1,400.00
110151	Reimbursement and Charges - Community Resource Centre	0.00	0.00	0.00	0.00%	0.00
110152	Grant - Misc - Public Halls and Civic Centres	0.00	0.00	0.00	0.00%	0.00
110153	Reimbursement and Charges - Cornerstone Community Centre	(61,848.00)	(34,576.80)	(61,848.00)	0.00%	0.00
<b>Sub Total</b>	<b>Public Halls &amp; Civic Centres Income</b>	<b>(66,848.00)</b>	<b>(36,418.56)</b>	<b>(65,448.00)</b>		
<b>Swimming Areas and Beaches</b>						
110200	Swimming Pool - Maintenance	117,262.00	54,610.80	117,262.00	0.00%	0.00
110201	Swimming Pool - Staff Housing Costs	8,832.00	4,113.72	8,832.00	0.00%	0.00
110233	Depreciation - Swimming Pool	59,972.00	31,695.52	59,972.00	0.00%	0.00
110244	Admin Allocation - Swimming Pool	43,856.00	23,703.11	46,698.00	6.48%	2,842.00
<b>Sub Total</b>	<b>Swimming Areas and Beaches Expense</b>	<b>229,922.00</b>	<b>114,123.15</b>	<b>232,764.00</b>		
110250	Swimming Pool Fees - Daily	(3,000.00)	(654.57)	(3,000.00)	0.00%	0.00
110251	Swimming Pool Fees - Season	(3,000.00)	(4,150.91)	(3,000.00)	0.00%	0.00
110252	Reimbursements and Charges - Swimming Pool	0.00	0.00	0.00	0.00%	0.00
110253	Grant - Misc - Swimming Pool	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Swimming Areas and Beaches Income</b>	<b>(6,000.00)</b>	<b>(4,805.48)</b>	<b>(6,000.00)</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>Other Recreation &amp; Sport</b>						
110300	Parks, Gardens and Reserves - Maintenance	108,117.00	70,420.82	108,117.00	0.00%	0.00
110301	Recreation Ground - Maintenance	125,588.00	48,476.40	125,588.00	0.00%	0.00
110302	Function and Recreation Centre - Maintenance	62,943.00	22,141.35	62,943.00	0.00%	0.00
110303	Gymnasium Equipment - Maintenance	6,000.00	460.00	6,000.00	0.00%	0.00
110304	Cropping Land Lease - Expense	7,000.00	3,375.00	7,000.00	0.00%	0.00
110305	Insurance Subsidy	3,966.00	3,966.00	3,966.00	0.00%	0.00
110306	Interest - Oval Water Supply - Loan 115	0.00	0.00	0.00	0.00%	0.00
110307	Interest - Bowling Club - Loan 117	1,597.00	771.19	1,597.00	0.00%	0.00
110308	Interest - Function and Rec Centre - Loan 118	39,265.00	17,307.67	39,265.00	0.00%	0.00
110309	Other Expenses - Other Recreation and Sport	0.00	0.00	0.00	0.00%	0.00
110322	(Profit)/Loss on Disposal of Assets	0.00	0.00	0.00	0.00%	0.00
110333	Depreciation - Other Recreation	261,065.00	132,885.79	261,065.00	0.00%	0.00
110344	Admin Allocation - Other Recreation	48,994.00	26,547.52	52,169.00	6.48%	3,175.00
<b>Sub Total</b>	<b>Other Recreation &amp; Sport Expense</b>	<b>664,535.00</b>	<b>326,351.74</b>	<b>667,710.00</b>		
110350	Reimbursements and Charges - Other Recreation	(12,751.00)	(11,841.09)	(12,751.00)	0.00%	0.00
110351	Cropping Land Lease - Income	(44,728.00)	(16,542.00)	(44,728.00)	0.00%	0.00
110352	Membership Fees - Gym	(4,500.00)	(2,190.92)	(4,500.00)	0.00%	0.00
110353	Grant - Misc - Other Recreation	(760,056.00)	(1,009,822.14)	(1,180,056.00)	55.26%	(420,000.00)
110354	Leasehold Contribution (Non-Cash)	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Other Recreation &amp; Sport Income</b>	<b>(822,035.00)</b>	<b>(1,040,396.15)</b>	<b>(1,242,035.00)</b>		

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<b>Libraries</b>						
110500	Other Expenses - Library	3,400.00	60.00	3,400.00	0.00%	0.00
110501	Salaries, Wages and Super - Library	0.00	0.00	0.00	0.00%	0.00
110502	Depreciation - Library	0.00	0.00	0.00	0.00%	0.00
110503	Admin Allocation - Library	3,119.00	1,750.35	3,322.00	6.51%	203.00
<b>Sub Total</b>	<b>Libraries Expense</b>	<b>6,519.00</b>	<b>1,810.35</b>	<b>6,722.00</b>		
110550	Fees and Charges - Library	(200.00)	0.00	(200.00)	0.00%	0.00
<b>Sub Total</b>	<b>Libraries Income</b>	<b>(200.00)</b>	<b>0.00</b>	<b>(200.00)</b>		
<b>Other Culture</b>						
110600	Old Court House - Maintenance	31,414.00	15,648.71	31,414.00	0.00%	0.00
110601	Railway Station Gallery and Platform Theatre - Maintenance	22,730.00	11,973.50	22,730.00	0.00%	0.00
110633	Depreciation - Other Culture	66,208.00	36,654.16	66,208.00	0.00%	0.00
110644	Admin Allocation - Other Culture	38,901.00	21,442.24	41,423.00	6.48%	2,522.00
<b>Sub Total</b>	<b>Other Culture Expense</b>	<b>159,253.00</b>	<b>85,718.61</b>	<b>161,775.00</b>		
110650	Grants - Misc - Heritage Buildings	0.00	(3,085.00)	(3,085.00)	0.00%	(3,085.00)
<b>Sub Total</b>	<b>Other Culture Income</b>	<b>0.00</b>	<b>(3,085.00)</b>	<b>(3,085.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 11</b>	<b>617,670.00</b>	<b>(344,363.14)</b>	<b>206,879.00</b>		

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<b>PROGRAM 12</b>	<b>TRANSPORT</b>					
<b>Streets, Roads, Bridges &amp; Depot Maintenance</b>						
120200	Road - Maintenance	838,795.00	456,348.42	876,859.00	4.54%	38,064.00
120201	Bridge - Maintenance	79,389.00	8,971.99	79,389.00	0.00%	0.00
120202	Footpath - Maintenance	34,986.00	3,595.34	34,986.00	0.00%	0.00
120203	Depot - Maintenance	47,300.00	20,288.56	47,300.00	0.00%	0.00
120204	Street Lighting	25,000.00	10,655.20	25,000.00	0.00%	0.00
120205	Traffic Control Signs and Equipment	2,000.00	868.42	2,000.00	0.00%	0.00
120206	Road Inventory Control	47,800.00	8,336.11	32,800.00	(31.38%)	(15,000.00)
120222	(Profit)/Loss on Disposal of Assets - Transport	0.00	0.00	0.00	0.00%	0.00
120233	Depreciation - Transport	1,258,783.00	629,442.52	1,258,783.00	0.00%	0.00
120244	Admin Allocation - Transport	165,882.00	84,456.10	176,633.00	6.48%	10,751.00
120299	Loss on Revaluation of Non-Current Assets (Non-Cash)	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Streets, Roads, Bridges &amp; Depot Mtnc Expense</b>	<b>2,499,935.00</b>	<b>1,222,962.66</b>	<b>2,533,750.00</b>		
120250	Grant - MRWA - Direct Grant	(117,100.00)	(117,100.00)	(117,100.00)	0.00%	0.00
120251	Grant - MRWA - RRG	(344,370.00)	(137,748.01)	(344,370.00)	0.00%	0.00
120252	Grant - MRWA - Blackspot	0.00	0.00	0.00	0.00%	0.00
120253	Grant - Roads to Recovery	(303,652.00)	(179,209.00)	(303,652.00)	0.00%	0.00
120254	LGGC Grant - Roads	(211,912.00)	(107,908.50)	(211,912.00)	0.00%	0.00
120255	Grant - LGGC Special - Bridges	0.00	0.00	0.00	0.00%	0.00
120256	Reimbursements and Charges - Transport	(1,539,122.00)	0.00	(5,000.00)	(99.68%)	1,534,122.00
120257	WANDRRA - Natural Disaster Recovery Funding	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Streets, Roads, Bridges &amp; Depot Mtnc Income</b>	<b>(2,516,156.00)</b>	<b>(541,965.51)</b>	<b>(982,034.00)</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>Traffic Control</b>						
120500	Salaries, Wages and Super - Vehicle Licensing	49,607.00	26,494.01	49,607.00	0.00%	0.00
120501	Other Expenses - Vehicle Licensing	1,000.00	696.53	1,000.00	0.00%	0.00
120544	Admin Allocation - Vehicle Licensing	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Traffic Control Expense</b>	<b>50,607.00</b>	<b>27,190.54</b>	<b>50,607.00</b>		
120550	Commissions - Vehicle Licensing	(35,000.00)	(19,448.40)	(35,000.00)	0.00%	0.00
<b>Sub Total</b>	<b>Traffic Control Income</b>	<b>(35,000.00)</b>	<b>(19,448.40)</b>	<b>(35,000.00)</b>		
<b>Aerodromes</b>						
120600	Aerodrome - Maintenance	13,159.00	5,428.07	13,159.00	0.00%	0.00
<b>Sub Total</b>	<b>Aerodromes Expense</b>	<b>13,159.00</b>	<b>5,428.07</b>	<b>13,159.00</b>		
120650	Charges - Aerodrome	(8,500.00)	(8,436.85)	(8,500.00)	0.00%	0.00
<b>Sub Total</b>	<b>Aerodromes Income</b>	<b>(8,500.00)</b>	<b>(8,436.85)</b>	<b>(8,500.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 12</b>	<b>4,045.00</b>	<b>685,730.51</b>	<b>1,571,982.00</b>		



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<b>PROGRAM 13 ECONOMIC SERVICES</b>						
<b>Rural Services</b>						
130100	Noxious Weed and Vermin Control	20,880.00	3,376.66	20,880.00	0.00%	0.00
130144	Admin Allocation - Rural Services	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Rural Services Expense</b>	<b>20,880.00</b>	<b>3,376.66</b>	<b>20,880.00</b>		
Nil						
<b>Sub Total</b>	<b>Rural Services Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Tourism &amp; Area Promotion</b>						
130200	Tourism and Area Promotion Initiatives	35,800.00	1,167.69	35,800.00	0.00%	0.00
130201	Caravan Park - Maintenance	36,906.00	20,632.98	36,906.00	0.00%	0.00
130202	Interest - Caravan Park Upgrade - Ln 116	0.00	0.00	0.00	0.00%	0.00
130203	Aeronautical Museum - Maintenance	0.00	0.00	0.00	0.00%	0.00
130204	Dead Finish Museum - Maintenance	7,900.00	3,873.78	7,900.00	0.00%	0.00
130205	Avondale - Maintenance	24,200.00	73.67	24,200.00	0.00%	0.00
130206	Salaries, Wages and Super - Area Promotion	28,951.00	11,533.31	28,951.00	0.00%	0.00
130233	Depreciation - Area Promotion	8,036.00	4,894.62	8,036.00	0.00%	0.00
130244	Admin Allocation - Area Promotion	74,867.00	36,247.59	79,719.00	6.48%	4,852.00
<b>Sub Total</b>	<b>Tourism &amp; Area Promotion Expense</b>	<b>216,660.00</b>	<b>78,423.64</b>	<b>221,512.00</b>		
130250	Charges - Caravan Park	(40,000.00)	(22,405.40)	(40,000.00)	0.00%	0.00
130251	Reimbursements and Charges	(3,750.00)	(81,465.15)	(483,750.00)	12800.00%	(480,000.00)
<b>Sub Total</b>	<b>Tourism &amp; Area Promotion Income</b>	<b>(43,750.00)</b>	<b>(103,870.55)</b>	<b>(523,750.00)</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>Building Control</b>						
130300	Other Expenses - Building Control	400.00	110.00	400.00	0.00%	0.00
130301	Building Surveyor - Contract/Salary	17,082.00	7,941.00	17,082.00	0.00%	0.00
130344	Admin Allocation - Building Control	36,699.00	20,275.34	39,078.00	6.48%	2,379.00
<b>Sub Total</b>	<b>Building Control Expense</b>	<b>54,181.00</b>	<b>28,326.34</b>	<b>56,560.00</b>		
130350	Building Fees - Building Permits	(6,000.00)	(3,865.09)	(6,000.00)	0.00%	0.00
130351	Building Fees - Occupancy	0.00	0.00	0.00	0.00%	0.00
130352	Building Fees -Septic Tanks	(1,500.00)	(944.00)	(1,500.00)	0.00%	0.00
130353	Commission - BCITF/BSL	(300.00)	(134.50)	(300.00)	0.00%	0.00
130354	Reimbursements and Charges	(100.00)	0.00	(100.00)	0.00%	0.00
<b>Sub Total</b>	<b>Building Control Income</b>	<b>(7,900.00)</b>	<b>(4,943.59)</b>	<b>(7,900.00)</b>		
<b>Economic Development</b>						
130400	Economic Development Initiatives	0.00	0.00	0.00	0.00%	0.00
130422	(Profit)/Loss on Disposal of Assets - Economic Development	0.00	0.00	0.00	0.00%	0.00
130444	Admin Allocation - Economic Development	29,360.00	16,190.94	31,262.00	6.48%	1,902.00
<b>Sub Total</b>	<b>Economic Development Expense</b>	<b>29,360.00</b>	<b>16,190.94</b>	<b>31,262.00</b>		
130450	Contributions - Business Community	0.00	0.00		0.00%	0.00
<b>Sub Total</b>	<b>Economic Development Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>Public Standpipes</b>						
130500	Public Standpipes - Maintenance	45,749.00	13,786.34	45,749.00	0.00%	0.00
130533	Depreciation - Public Standpipes	2,500.00	1,260.22	2,500.00	0.00%	0.00
130544	Admin Allocation - Public Standpipes	27,708.00	15,315.89	29,504.00	6.48%	1,796.00
<b>Sub Total</b>	<b>Public Standpipes Expense</b>	<b>75,957.00</b>	<b>30,362.45</b>	<b>77,753.00</b>		
130550	Charges - Public Standpipes	(38,026.00)	(8,423.35)	(38,026.00)	0.00%	0.00
<b>Sub Total</b>	<b>Public Standpipes Income</b>	<b>(38,026.00)</b>	<b>(8,423.35)</b>	<b>(38,026.00)</b>		
<b>Other Economic Services</b>						
130600	Beverley Blarney Production Expenses	22,500.00	10,391.42	22,500.00	0.00%	0.00
130644	Admin Allocation - Other Economic Services	60,371.00	33,330.22	64,283.00	6.48%	3,912.00
<b>Sub Total</b>	<b>Other Economic Services Expense</b>	<b>82,871.00</b>	<b>43,721.64</b>	<b>86,783.00</b>		
130650	Advertising Sales - Beverley Blarney	(30,000.00)	(16,275.37)	(30,000.00)	0.00%	0.00
<b>Sub Total</b>	<b>Other Economic Services Income</b>	<b>(30,000.00)</b>	<b>(16,275.37)</b>	<b>(30,000.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 13</b>	<b>360,233.00</b>	<b>66,888.81</b>	<b>(104,926.00)</b>		

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<b>PROGRAM 14 OTHER PROPERTY AND SERVICES</b>						
<b>Private Works</b>						
140150	Profit on Private Works	(2,362.00)	(5,155.48)	(2,362.00)	0.00%	0.00
<b>Sub Total</b>	<b>Private Works</b>	<b>(2,362.00)</b>	<b>(5,155.48)</b>	<b>(2,362.00)</b>		
<b>Public Works Overheads</b>						
140200	Superannuation - Works	95,795.00	40,549.01	95,795.00	0.00%	0.00
140201	Leave Expense - Works	180,387.00	61,363.49	180,387.00	0.00%	0.00
140202	Service Pay and Industry Allowance	50,392.00	19,146.08	50,392.00	0.00%	0.00
140203	Insurance - Works	41,128.00	41,136.86	41,128.00	0.00%	0.00
140204	MOW and Other Salaries	81,414.00	46,515.35	81,414.00	0.00%	0.00
140205	Staff Training - Works	18,500.00	0.00	18,500.00	0.00%	0.00
140206	Protective Clothing	17,050.00	698.44	17,050.00	0.00%	0.00
140207	Occupational Health and Safety	15,240.00	7,474.29	15,240.00	0.00%	0.00
140208	Fringe Benefits Tax - Works	0.00	0.00	0.00	0.00%	0.00
140209	Other Expenses - Works	1,500.00	2,711.42	5,000.00	233.33%	3,500.00
140210	Minor Plant Costs	15,000.00	4,218.18	15,000.00	0.00%	0.00
140244	Admin Allocation - Works	92,666.00	66,368.78	98,672.00	6.48%	6,006.00
140255	Public Works Overheads Allocated to Works	(609,072.00)	(304,896.84)	(618,578.00)	1.56%	(9,506.00)
<b>Sub Total</b>	<b>Public Works Overheads</b>	<b>0.00</b>	<b>(14,714.94)</b>	<b>0.00</b>		

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Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>Plant Operation Costs</b>						
140300	Insurance - Plant	15,818.00	17,888.59	17,889.00	13.09%	2,071.00
140301	Fuel and Oils	170,000.00	59,769.50	170,000.00	0.00%	0.00
140302	Tyres and Tubes	20,000.00	8,152.26	20,000.00	0.00%	0.00
140303	Parts and Repairs	110,276.00	31,645.52	110,276.00	0.00%	0.00
140304	Internal Repair Wages	100,201.00	45,733.41	100,201.00	0.00%	0.00
140305	Licences - Plant	9,700.00	1,528.02	9,700.00	0.00%	0.00
140322	(Profit)/Loss on Disposal of Assets - POC	(11,364.00)	14,632.34	13,636.00	(219.99%)	25,000.00
140333	Depreciation - Plant	233,040.00	130,582.70	233,040.00	0.00%	0.00
140344	Admin Allocation - POC	22,937.00	12,690.27	24,424.00	6.48%	1,487.00
140355	Plant Operation Costs Allocated to Works	(670,608.00)	(369,159.43)	(699,166.00)	4.26%	(28,558.00)
<b>Sub Total</b>	<b>Plant Operation Costs</b>	<b>0.00</b>	<b>(46,536.82)</b>	<b>0.00</b>		
<b>Stock Fuels &amp; Oils</b>						
140400	Purchase of Stock Materials	0.00	0.00	0.00	0.00%	0.00
140401	Stock Allocated to Works and Plant	0.00	0.00	0.00	0.00%	0.00
140402	Fuel Rebate Calculation - Consultant	2,500.00	1,712.70	2,500.00	0.00%	0.00
<b>Sub Total</b>	<b>Stock Fuels &amp; Oils Expense</b>	<b>2,500.00</b>	<b>1,712.70</b>	<b>2,500.00</b>		
140450	Fuel Rebate	(25,000.00)	(17,381.00)	(25,000.00)	0.00%	0.00
140451	Sale of Stock	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Stock Fuels &amp; Oils Income</b>	<b>(25,000.00)</b>	<b>(17,381.00)</b>	<b>(25,000.00)</b>		

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<b>Salaries &amp; Wages</b>						
140600	Gross Salaries and Wages	1,973,264.00	912,233.55	1,973,264.00	0.00%	0.00
140601	Less Salaries and Wages Allocated	(1,973,264.00)	(912,233.55)	(1,973,264.00)	0.00%	0.00
<b>Sub Total</b>	<b>Salaries &amp; Wages</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Unclassified</b>						
140701	Community Bus - Maintenance	5,843.00	2,864.00	5,843.00	0.00%	0.00
140702	Other Expense - Unclassified	100.00	(0.32)	100.00	0.00%	0.00
140703	Unallocated Wages	0.00	0.00	0.00	0.00%	0.00
140704	Workers Compensation Expense	9,000.00	1,886.93	9,000.00	0.00%	0.00
<b>Sub Total</b>	<b>Unclassified Expense</b>	<b>14,943.00</b>	<b>4,750.61</b>	<b>14,943.00</b>		
140750	Charges - Community Bus	(7,000.00)	(2,798.50)	(5,597.00)	(20.04%)	1,403.00
140751	Reimbursement and Charges - Unclassified	(11,000.00)	(1,998.70)	(11,000.00)	0.00%	0.00
140752	Sale of Scrap	(100.00)	(299.09)	(299.00)	199.00%	(199.00)
140753	Payroll Deductions	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Unclassified Income</b>	<b>(18,100.00)</b>	<b>(5,096.29)</b>	<b>(16,896.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 14</b>	<b>(28,019.00)</b>	<b>(82,421.22)</b>	<b>(26,815.00)</b>		
<b>TOTAL</b>	<b>OPERATING</b>	<b>(951,795.00)</b>	<b>(2,085,897.33)</b>	<b>(225,959.00)</b>		

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<b>CAPITAL EXPENDITURE</b>						
<b>Land and Buildings</b>						
<b>LAND</b>						
0	Nil	0.00	0.00	0.00	0.00%	0.00
<b>NON SPECIALISED BUILDINGS</b>						
LBN2101	Hunt Road Village - Unit Refurbishment	20,000.00	0.00	20,000.00	0.00%	0.00
LBN2102	59 Smith Street - Solar Power & Battery	16,500.00	5,466.08	6,000.00	(63.64%)	(10,500.00)
LBN2103	6 Barnsley Street - Solar Power & Battery	16,500.00	5,466.08	6,000.00	(63.64%)	(10,500.00)
LBN2104	6 Barnsley Street - Bathroom Refurbishment	10,000.00	0.00	10,000.00	0.00%	0.00
<b>SPECIALISED BUILDINGS</b>						
LBS1905	West Dale Fire Shed - Carry Over	3,000.00	623.04	3,000.00	0.00%	0.00
LBS2001	Vincent Street - Youth Activity Area	840,000.00	818,054.53	820,000.00	(2.38%)	(20,000.00)
LBS2101	Caravan Park - Onsite Accommodation Units	820,000.00	326,565.28	820,000.00	0.00%	0.00
LBS2102	Old Court House - Roof Replacement	70,000.00	35,564.23	70,000.00	0.00%	0.00
LBS2103	Recreation Ground - Play Area Extension	40,000.00	0.00	40,000.00	0.00%	0.00
LBS2104	Lesser Hall - Court Yard Area Development	25,000.00	1,755.32	25,000.00	0.00%	0.00
LBS2105	Platform Theatre - Green Room External & Internal Paint	20,000.00	15,781.82	20,000.00	0.00%	0.00
LBS2106	Old Court House - Swipe Card Entry System	10,000.00	0.00	10,000.00	0.00%	0.00
LBS2107	Town Hall - Floor Replacement	150,000.00	72,181.90	150,000.00	0.00%	0.00
LBS2108	Platform Theatre - Artificial Lawn Replacement	20,000.00	18,647.18	18,249.00	(8.76%)	(1,751.00)
<b>Sub Total</b>	<b>Land and Buildings</b>	<b>2,061,000.00</b>	<b>1,300,105.46</b>	<b>2,018,249.00</b>		
<b>Plant and Equipment</b>						
VP2005	Maintenance Truck BE037 carry over	95,475.00	95,645.89	95,646.00	0.18%	171.00
VP2101	CEO Vehicle BE1	61,000.00	54,359.09	54,359.00	(10.89%)	(6,641.00)
VP2102	Mechanics Ute BE024	45,000.00	0.00	45,000.00	0.00%	0.00
VP2103	Building Maintenance Ute BE022	36,000.00	0.00	36,000.00	0.00%	0.00
VP2104	Semi Truck & Low Load Trailer BE013	200,000.00	0.00	0.00	(100.00%)	(200,000.00)
VP2105	Grader BE001	345,000.00	0.00	330,000.00	(4.35%)	(15,000.00)
VP2106	Skid Steer Trailer	20,000.00	0.00	20,000.00	0.00%	0.00
<b>Sub Total</b>	<b>Plant and Equipment</b>	<b>802,475.00</b>	<b>150,004.98</b>	<b>581,005.00</b>		

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<b>Furniture and Equipment</b>						
OF2101	Town Hall - AV System Upgrade	15,000.00	0.00	15,000.00	0.00%	0.00
<b>Sub Total</b>	<b>Plant and Equipment</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>		
<b>Infrastructure - Roads</b>						
RRG2101	Westdale Road - Reconstruct, Widen & Seal (SLK 29.65 - 33.18)	270,360.00	249,262.88	270,360.00	0.00%	0.00
RRG2102	Westdale Road - 2nd Seal (SLK 4.66- 6.60)	58,109.00	424.03	58,109.00	0.00%	0.00
RRG2103	Westdale Road - 2nd Seal (SLK 29.00 - 33.18)	125,191.00	0.00	125,191.00	0.00%	0.00
RRG2104	Mawson Road - 2nd Seal (SLK: 3.92 - 6.02)	62,895.00	0.00	62,895.00	0.00%	0.00
RTR2101	Yenyening Lakes Road - 2nd seal (SLK: 0.00-2.40)	69,033.00	906.68	69,033.00	0.00%	0.00
RTR2102	Top Beverley Road - 2nd Seal (SLK: 3.65 - 5.80)	71,642.00	2,356.40	71,642.00	0.00%	0.00
RTR2103	Top Beverley Road - Widen and seal (SLK 5.80 - 8.02)	179,209.00	113,713.61	179,209.00	0.00%	0.00
RTR2104	George Street - 2nd seal	8,985.00	0.00	8,985.00	0.00%	0.00
SIP2101	Vincent Street Streetscape Project-Roadworks and Street Lighting	3,068,244.00	183.00	0.00	(59.26%)	(1,818,244.00)
SIP2102	Vincent Street Streetscape Project-Underground Power & Footpaths	0.00	0.00	1,250,000.00		
SIP2103	Vincet Street Streetscape Project-Drainage	0.00	0.00	0.00		
SIP2104	Vincent Street Streetscape Project-Design & Project Management	0.00	523.48	0.00		
SIP2105	Vincent Street Streetscape Project-Shire In Kind	0.00	0.00	0.00		
MUN1905	ANZAC Lane - Kerbing - Carry Cver	5,750.00	8,234.19	5,750.00	0.00%	0.00
MUN1906	Bethany Road - Construct & Seal (SLK: 0.00-0.96) - Carry Over	75,371.00	50.00	75,371.00	0.00%	0.00
MUN2002	Morbinning Road - Prepare for Seal (SLK: 9.21-11.52) - Carry Over	130,150.00	0.00	130,150.00	0.00%	0.00
MUN2101	Edison Mill Road - Construct & Seal (SLK 12.61-13.55)	97,017.00	74.83	97,017.00	0.00%	0.00
MUN2102	Bremner Road - Reconstruct, Widen and Seal (SLK 1.98-3.00)	94,257.00	780.00	94,257.00	0.00%	0.00
MUN2103	Yenyening Lakes Road - Gravel Sheet (SLK 6.40 - 8.88)	97,899.00	0.00	97,899.00	0.00%	0.00
MUN2104	Bally Bally Road - Prepare for Seal (SLK0.00 - 0.50)	10,865.00	0.00	10,865.00	0.00%	0.00
MUN2105	Barrington Road - Gravel Sheet (SLK 3.76 -7.76)	123,140.00	0.00	123,140.00	0.00%	0.00
MUN2106	Dale Bin North Road - Gravel Sheet (SLK 0.00 - 1.80)	56,695.00	0.00	56,695.00	0.00%	0.00
MUN2107	Smith Road - Gravel Sheet (SLK 0.00 - 2.15)	43,363.00	33,918.42	43,363.00	0.00%	0.00
MUN2108	Hill Road - Gravel Sheet ( SLK 0.00 - 1.22)	21,259.00	4,769.69	21,259.00	0.00%	0.00
<b>Sub Total</b>	<b>Infrastructure - Roads</b>	<b>4,669,434.00</b>	<b>415,197.21</b>	<b>2,851,190.00</b>		



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<b>Infrastructure - Bridges</b>						
0	Nil	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Infrastructure - Bridges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Infrastructure - Footpaths</b>						
FC2101	Footpath Renewal - 2019/20 - Fourth Year	105,835.00	31,500.00	70,835.00	(33.07%)	(35,000.00)
<b>Sub Total</b>	<b>Infrastructure - Footpaths</b>	<b>105,835.00</b>	<b>31,500.00</b>	<b>70,835.00</b>		
<b>Infrastructure - Drainage</b>						
0	Nil	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Infrastructure - Drainage</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Loan Liability - Principal Repayments</b>						
			68,299.21		0.00%	0.00
Loan 117 - Bowling Greens (SSL)		17,288.00		17,288.00		
Loan 118 - Recreation Centre		44,974.00		44,974.00		
Loan 119 - Storm Water Dams		31,336.00		31,336.00		
Loan 120 - Cornerstone Project		44,339.00		44,339.00		
<b>Sub Total</b>	<b>Loan Liability - Principal Repayments</b>	<b>137,937.00</b>	<b>68,299.21</b>	<b>137,937.00</b>		
<b>TOTAL</b>	<b>CAPITAL EXPENDITURE</b>	<b>7,791,681.00</b>	<b>1,965,106.86</b>	<b>5,674,216.00</b>		
<b>CAPITAL INCOME</b>						
Self Supporting Loan - Principal Income		(17,288.00)	(8,513.06)	(17,288.00)	0.00%	0.00
Proceeds from Sale of Assets		(267,364.00)	(64,545.46)	(207,364.00)	(22.44%)	60,000.00
New Loan Raised - Principal Income		(2,000,000.00)	0.00	(1,250,000.00)	(37.50%)	750,000.00
<b>TOTAL</b>	<b>CAPITAL INCOME</b>	<b>(2,284,652.00)</b>	<b>(73,058.52)</b>	<b>(1,474,652.00)</b>		

**SHIRE OF BEVERLEY  
BUDGET REVIEW DETAIL WORKINGS  
FOR THE PERIOD ENDING  
31 December 2020**

Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>TRANSFER TO RESERVES</b>			8,715.22		59.14%	175,000.00
	Annual Leave Reserve	834.00		834.00		
	Avon River Development Reserve	155.00		155.00		
	Building Reserve	1,734.00		1,734.00		
	Community Bus Reserve	1,384.00		1,384.00		
	Cropping Committee Reserve	38,683.00		38,683.00		
	Emergency Services Reserve	171.00		171.00		
	LSL and Gratuity Reserve	183.00		183.00		
	IT Renewal Reserve	0.00		0.00		
	Plant Replacement Reserve	52,204.00		192,204.00		
	Recreation Ground Reserve	145,594.00		145,594.00		
	Infrastructure Reserve	3,082.00		38,082.00		
	Airfield Emergency Lighting Reserve	240.00		240.00		
	Senior's Housing Reserve	49,443.00		49,443.00		
	Mainstreet Redevelopment Reserve	1,836.00		1,836.00		
	Avondale Machinery Museum Reserve	360.00		360.00		
<b>TOTAL</b>	<b>TRANSFER TO RESERVES</b>	<b>295,903.00</b>	<b>8,715.22</b>	<b>470,903.00</b>		
<b>TRANSFER (FROM) RESERVES</b>			0.00		(51.09%)	569,122.00
	Annual Leave Reserve	0.00		0.00		
	Avon River Development Reserve	0.00		0.00		
	Building Reserve	(144,000.00)		(144,000.00)		
	Community Bus Reserve	0.00		0.00		
	Cropping Committee Reserve	(20,000.00)		(20,000.00)		
	Emergency Services Reserve	0.00		0.00		
	LSL and Gratuity Reserve	(30,752.00)		(30,752.00)		
	Office Equipment Reserve	0.00		0.00		
	Plant Replacement Reserve	(245,000.00)		(230,000.00)		
	Recreation Ground Reserve	0.00		0.00		
	Infrastructure Reserve	(326,286.00)		(80,000.00)		
	Airfield Emergency Lighting Reserve	0.00		0.00		

**SHIRE OF BEVERLEY  
BUDGET REVIEW DETAIL WORKINGS  
FOR THE PERIOD ENDING  
31 December 2020**

Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
	Senior's Housing Reserve	(20,000.00)		(20,000.00)		
	Mainstreet Redevelopment Reserve	(307,836.00)		0.00		
	Avondale Machinery Museum Reserve	(20,000.00)		(20,000.00)		
<b>TOTAL</b>	<b>TRANSFER (FROM) RESERVES</b>	<b>(1,113,874.00)</b>	<b>0.00</b>	<b>(544,752.00)</b>		

**SHIRE OF BEVERLEY  
BUDGET REVIEW DETAIL WORKINGS  
FOR THE PERIOD ENDING  
31 December 2020**

Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>ADJUSTMENTS</b>						
	Depreciation Written Back	(2,313,194.00)	(1,176,229.71)	(2,313,194.00)	0.00%	0.00
	Movement in Leave Reserve Cash Balances	0.00	(572.53)	0.00	0.00%	0.00
	Movement in Non-Current Loan Repayments	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current SSL Income	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current Investments	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current LSL Provision	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current Deferred Pensioner Rates	0.00	0.00	0.00	0.00%	0.00
	Profit/(Loss) on Asset Disposal Written Back	2,364.00	(17,657.19)	(22,636.00)	(1057.53%)	(25,000.00)
	Loss on Revaluation of Non-Current Assets	0.00	0.00	0.00	0.00%	0.00
	Rounding	0.00	0.00	0.00	0.00%	0.00
<b>TOTAL</b>	<b>ADJUSTMENTS</b>	<b>(2,310,830.00)</b>	<b>(1,194,459.43)</b>	<b>(2,335,830.00)</b>		
<b>(SURPLUS)/DEFICIT</b>						
	Carried Forward (Surplus)/Deficit	(1,426,433.00)	(1,426,433.44)	(1,426,433.00)	0.00%	0.00
<b>TOTAL</b>	<b>(SURPLUS)/DEFICIT</b>	<b>(1,426,433.00)</b>	<b>(1,426,433.44)</b>	<b>(1,426,433.00)</b>		
<b>BALANCE</b>		<b>0.00</b>	<b>(2,806,026.64)</b>	<b>137,493.00</b>	0.00%	137,493.00

**SHIRE OF BEVERLEY  
BUDGET REVIEW DETAIL WORKINGS  
FOR THE PERIOD ENDING  
31 December 2020**

Account Number Job Number	Account Description Job Description	Budget 2020/21	YTD Actual 2020/21	Forecast 2020/21	Variance %	Variance \$
<b>NATURE AND TYPE</b>						
<b>Income</b>						
10	Rates		(2,792,100.08)			
11	Operating Grants, Subsidies and Contributions		(524,678.69)			
13	Profit On Asset Disposal		0.00			
14	Service Charges		0.00			
15	Fees & Charges		(387,989.81)			
16	Interest Earnings		(30,184.87)			
17	Other Revenue		(77,843.13)			
18	Non-Operating Grants, Subsidies and Contributions		(1,398,689.37)			
<b>Total</b>	<b>Income by Nature and Type</b>		<b>(5,211,485.95)</b>			
<b>Expenditure</b>						
50	Employee Costs		954,876.68			
52	Materials & Contracts		767,702.02			
54	Utilities		92,959.12			
55	Depreciation On Non-Current Assets		1,176,229.71			
56	Interest Expenses		25,417.65			
57	Insurance Expenses		200,659.58			
58	Other Expenditure		51,551.04			
59	Loss On Asset Disposal		17,657.19			
60	Loss on Revaluation of Non-Current Assets		0.00			
<b>Total</b>	<b>Expenditure by Nature and Type</b>		<b>3,287,052.99</b>			
<b>Allocations</b>						
90	Reallocation Codes Expenditure		(161,464.37)			
91	Reallocation Codes Income		0.00			
<b>Total</b>	<b>Allocations by Nature and Type</b>		<b>(161,464.37)</b>			
<b>Total</b>	<b>Operating by Nature and Type</b>		<b>(2,085,897.33)</b>			

## **6. OFFICER UPDATE**

### **6.1 2020 Compliance Audit Return**

Unfortunately the 2020 Compliance Audit Return has not been presented in this agenda due to issues accessing the DLGSC Smart Hub.

This means another Audit and Risk Committee meeting will need to be called prior to the 23 March 2020 Ordinary Council Meeting.

Tuesday 9 March has tentatively been booked for the meeting.

**7. NEW BUSINESS ARISING BY ORDER OF THE MEETING**

New Business of an urgent matter only arising by order of the meeting.

**8. CLOSURE**

The Chairman to declare the meeting closed.