

SHIRE OF NGAANYATJARRAKU

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2022

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

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SHIRE OF NGAANYATJARRAKU
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 28 FEBRUARY 2022

Note	Budget v Actual		Predicted		
	Adopted Budget (a)	YTD Actual (b)	Variance	Year End (a)+(c)	
	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	3,151,790	3,149,420	(2,370)	3,149,420	▼
Revenue from operating activities (excluding rates)					
Operating grants, subsidies and contributions	4,147,035	2,903,267	(683,103)	3,463,932	▼
Fees and charges	433,290	305,224	9,330	442,620	▲
Interest earnings	25,150	16,887	29	25,179	▲
Other revenue	27,426	223,781	202,805	230,231	▲
Profit on asset disposals	15,000	33,453	18,453	33,453	▲
	4,647,901	3,482,612	(452,486)	4,195,415	
Expenditure from operating activities					
Employee costs	(2,663,915)	(1,310,757)	185,291	(2,478,624)	▼
Materials and contracts	(3,287,940)	(1,259,121)	151,096	(3,136,844)	▼
Utility charges	(64,550)	(31,252)	(5,800)	(70,350)	▲
Depreciation on non-current assets	(1,794,452)	(1,205,752)	(19,262)	(1,813,714)	▲
Interest expenses	(1,500)	0		(1,500)	
Insurance expenses	(132,163)	(130,733)	432	(131,731)	▼
Other expenditure	(78,740)	(26,072)	16,168	(62,572)	▼
	(8,023,260)	(3,963,687)	327,925	(7,695,335)	
Non-cash amounts excluded from operating activities	1,779,452	1,172,299	809	1,780,261	▲
Amount attributable to operating activities	1,555,883	3,840,644	(126,122)	1,429,761	
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	4,395,093	1,266,405	900,000	5,295,093	▲
Purchase land and buildings	(290,000)	(67,509)	7,815	(282,185)	▼
Purchase plant and equipment	(284,000)	(103,843)	50,218	(233,782)	▼
Purchase furniture and equipment	(55,000)	0	(25,000)	(80,000)	▲
Purchase and construction of infrastructure-roads	(5,479,802)	(2,424,736)	(212,895)	(5,692,697)	▲
Purchase and construction of infrastructure-other	(5,000)	(1,881)		(5,000)	
Proceeds from disposal of assets	75,000	38,636	(36,364)	38,636	▲
	(1,643,709)	(1,292,928)	683,774	(959,935)	
Non-cash amounts excluded from investing activities	0	0		0	
Amount attributable to investing activities	(1,643,709)	(1,292,928)	683,774	(959,935)	
FINANCING ACTIVITIES					
Transfers to cash backed reserves (restricted assets)	(101,656)	(11,023)	(598,635)	(700,291)	▲
Amount attributable to financing activities	(101,656)	(11,023)	(598,635)	(700,291)	
Budget deficiency before general rates	(189,482)	2,536,693	(40,983)	(230,465)	
Estimated amount to be raised from general rates	189,482	230,465	40,983	230,465	▲
Closing funding surplus(deficit)	3 (c) 0	2,767,158	0	0	

SHIRE OF NGAANYATJARRAKU
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 28 FEBRUARY 2022

	Budget v Actual		Predicted			
	Note	Adopted Annual Budget (a)	YTD Actual (b)	Variance	Year End (a)+(c)	Material Variance
		\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)		3,151,790	3,149,420	(2,370)	3,149,420	▼
Revenue from operating activities (excluding rates)						
Governance		4,250	206,566	202,791	207,041	▲
General purpose funding		1,518,486	1,107,784	(38,778)	1,479,708	▼
Law, order, public safety		426	440	14	440	▲
Health		320	0	0	320	
Education and welfare		102,000	52,000	0	102,000	
Housing		140,000	107,283	5,000	145,000	▲
Community amenities		129,125	130,779	1,800	130,925	▲
Recreation and culture		185,000	183,263	63,926	248,926	▲
Transport		2,567,294	1,690,967	(689,769)	1,877,525	▼
Economic services		1,000	3,530	2,530	3,530	▲
		4,647,901	3,482,612	(452,486)	4,195,415	
Expenditure from operating activities						
Governance		(181,229)	(79,301)	170,154	(11,075)	▼
Law, order, public safety		(41,975)	(5,795)	(357)	(42,332)	▲
Health		(220,831)	(180,099)	(85,371)	(306,202)	▲
Education and welfare		(61,278)	(33,272)	(334)	(61,612)	▲
Housing		(459,641)	(160,713)	44,805	(414,836)	▼
Community amenities		(526,099)	(124,076)	207,191	(318,908)	▼
Recreation and culture		(747,825)	(333,992)	94,896	(652,929)	▼
Transport		(5,470,927)	(2,923,162)	(112,385)	(5,583,312)	▲
Economic services		(313,455)	(123,277)	9,326	(304,129)	▼
		(8,023,260)	(3,963,687)	327,925	(7,695,335)	
Non-cash amounts excluded from operating activities		1,779,452	1,172,299	809	1,780,261	▼
Amount attributable to operating activities		1,555,883	3,840,644	(126,122)	1,429,761	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions		4,395,093	1,266,405	900,000	5,295,093	▼
Purchase land and buildings		(290,000)	(67,509)	7,815	(282,185)	▼
Purchase plant and equipment		(284,000)	(103,843)	50,218	(233,782)	▼
Purchase furniture and equipment		(55,000)	0	(25,000)	(80,000)	▲
Purchase and construction of infrastructure - roads		(5,479,802)	(2,424,736)	(212,895)	(5,692,697)	▲
Purchase and construction of infrastructure - other		(5,000)	(1,881)	0	(5,000)	
Proceeds from disposal of assets		75,000	38,636	(36,364)	38,636	▲
		(1,643,709)	(1,292,928)	683,774	(959,935)	
Non-cash amounts excluded from investing activities		0	0	0	0	
Amount attributable to investing activities		(1,643,709)	(1,292,928)	683,774	(959,935)	
FINANCING ACTIVITIES						
Transfers to cash backed reserves (restricted assets)		(101,656)	(11,023)	(598,635)	(700,291)	▲
Amount attributable to financing activities		(101,656)	(11,023)	(598,635)	(700,291)	
Budget deficiency before general rates		(189,482)	2,536,693	(40,983)	(230,465)	
Estimated amount to be raised from general rates		189,482	230,465	40,983	230,465	
Closing Funding Surplus(Deficit)	3 (c)	0	2,767,158	0	0	

1. BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

2021-22 ACTUAL BALANCES

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

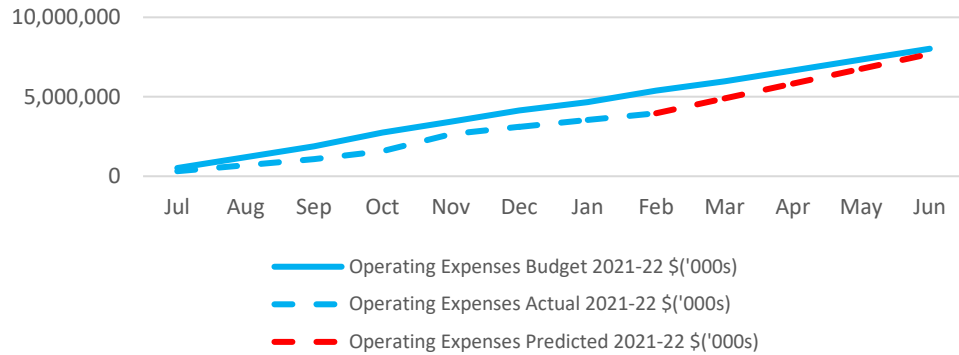
BUDGET COMPARATIVE FIGURES

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

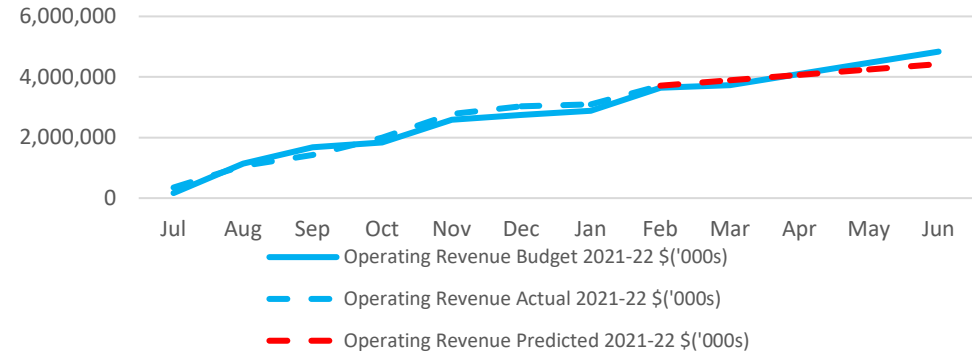
SHIRE OF NGAANYATJARRAKU
 SUMMARY GRAPHS - BUDGET REVIEW
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

2. SUMMARY GRAPHS - BUDGET REVIEW

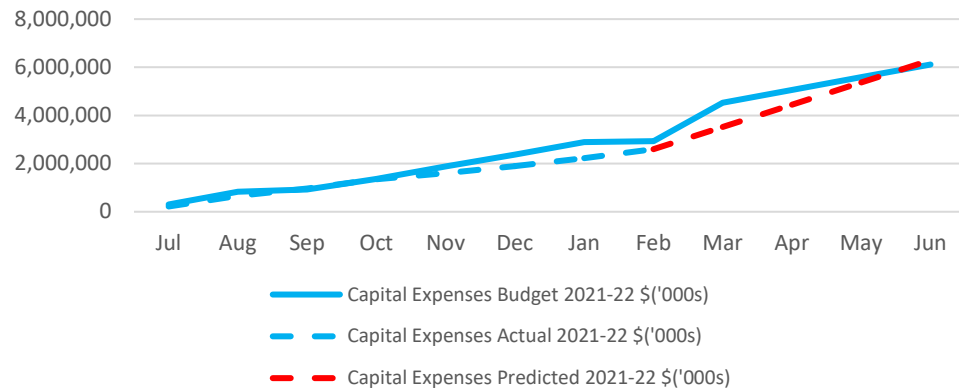
Operating Expenses



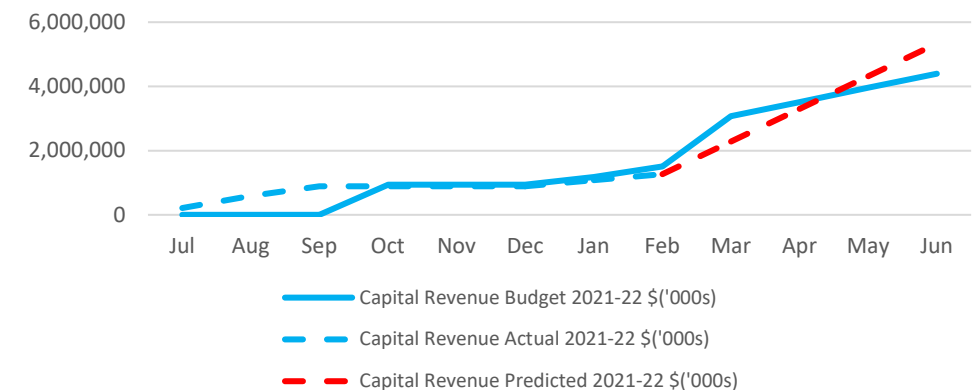
Operating Revenue



Capital Expenditure



Capital Revenue



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

3 NET CURRENT FUNDING POSITION

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

Operating activities excluded from budgeted deficiency

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

(a) Operating activities excluded from budgeted deficiency

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

	Actual - Used for Budget 30 June 2021	Audited Actual 30 June 2021	Budget 30 June 2022	Actual 28 February 2022
Adjustments to operating activities			\$	\$
Less: Profit on asset disposals	0	(60,572)	(15,000)	(33,453)
Add: Loss on asset disposals	0	21,610	0	0
Add: Depreciation on non-current assets	0	1,642,048	1,794,452	1,205,752
Non-cash amounts excluded from operating activities	0	1,603,086	1,779,452	1,172,299

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets				
Less: Restricted cash	(4,862,135)	(4,862,136)	(4,963,791)	(4,873,159)
Total adjustments to net current assets	(4,862,135)	(4,862,136)	(4,963,791)	(4,873,159)

(c) Composition of estimated net current assets

Current assets

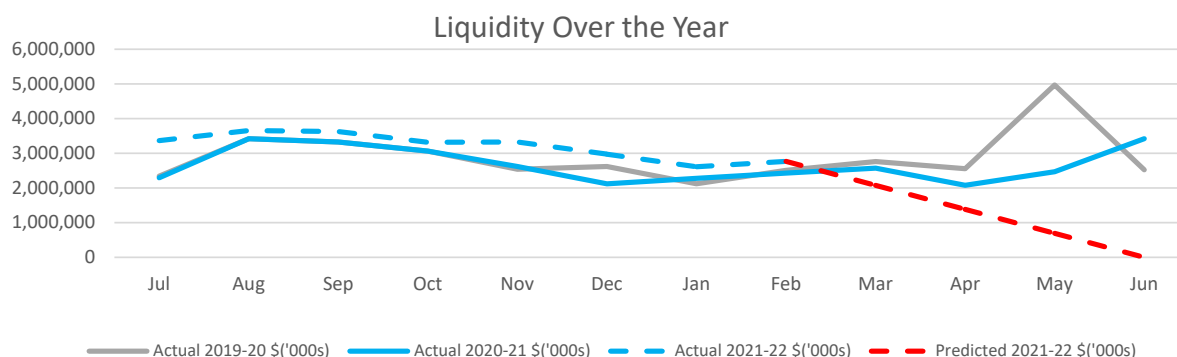
Cash unrestricted	3,792,915	3,693,509	641,125	3,994,391
Cash restricted	6,266,983	6,366,389	6,368,639	4,873,159
Receivables - rates and rubbish	0	0	0	23,916
Receivables - other	5,049	41,312	5,049	447,327
Other current assets	0	13,600	0	0
Inventories	50,497	57,029	50,497	57,029
	10,115,444	10,171,839	7,065,310	9,395,822

Less: current liabilities

Payables	(542,445)	(452,494)	(542,445)	(262,088)
Contract liabilities	(1,404,848)	(1,504,253)	(1,404,848)	(1,289,881)
Provisions	(154,226)	(203,536)	(154,226)	(203,536)
	(2,101,519)	(2,160,283)	(2,101,519)	(1,755,505)

Net current assets

	8,013,925	8,011,556	4,963,791	7,640,317
Less: Total adjustments to net current assets	(4,862,135)	(4,862,136)	(4,963,791)	(4,873,159)
Closing funding surplus / (deficit)	3,151,790	3,149,420	0	2,767,158



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

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

INVENTORIES

General

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

CONTRACT ASSETS

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Ngaanyatjarraku's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

PROVISIONS

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

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

CONTRACT LIABILITIES

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

SHIRE OF NGAANYATJARRAKU
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 FEES AND CHARGES		
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
General Grants (Untied)	(38,807)	
4.1.6 INTEREST EARNINGS		
Interest - Rates	300	
Interest Earned	(1,806)	
Interest Earned On Reserves	1,535	
4.1.8 PROFIT ON ASSET DISPOSAL		
Predicted Variances Carried Forward	(38,778)	0

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(38,778)	0
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
4.2.2 MATERIAL AND CONTRACTS		
4.2.3 UTILITY CHARGES		
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		
4.2.5 INTEREST EXPENSES		
4.2.6 INSURANCE EXPENSES		
4.2.7 OTHER EXPENDITURE		
4.2.8 LOSS ON ASSET DISPOSAL		
Predicted Variances Carried Forward	(38,778)	0

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(38,778)	0
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
4.3.3 PROCEEDS FROM NEW DEBENTURES		
4.3.4 PROCEEDS FROM SALE OF INVESTMENT		
4.3.5 PROCEEDS FROM ADVANCES		
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL		
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Predicted Variances Carried Forward	(38,778)	0

SHIRE OF NGAANYATJARRAKU
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(38,778)	0
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE		
4.4.2 LAND AND BUILDINGS		
4.4.3 PLANT AND EQUIPMENT		
4.4.4 FURNITURE AND EQUIPMENT		
4.4.5 INFRASTRUCTURE ASSETS - ROADS		
4.4.6 INFRASTRUCTURE ASSETS - OTHER		
4.4.7 PURCHASES OF INVESTMENT		
4.4.8 REPAYMENT OF DEBENTURES		
4.4.9 ADVANCES TO COMMUNITY GROUPS		
Predicted Variances Carried Forward	(38,778)	0

SHIRE OF NGAANYATJARRAKU
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(38,778)	0
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
Tfr to Asset Replace/Acq/Dev Res Fund	(560,000)	
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
4.5.1 RATE REVENUE		
Interim Rates	41,500	
Rates General	(4,296)	
Back Rates	3,779	
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)		
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)		
Total Predicted Variances as per Annual Budget Review	(557,795)	0

5. BUDGET AMENDMENTS

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)			(2,370)	(2,370)	Lower than budgeted
030196	Interim rates		Operating Revenue		41,500		39,130	New tenements
030197	Rates general		Operating Revenue			(4,296)	34,834	Terminated tenements
030199	Back Rates		Operating Revenue		3,779		38,613	
030197	Rates General Interest		Operating Revenue		300		38,913	
030302	Interest on Investments - Municipal Fund		Operating Revenue			(1,805)	37,108	
030303	Interest on Investment - Reserves		Operating Revenue		1,534		38,642	
030301	General Grants (Untied)		Operating Revenue			(38,807)	(165)	Fed Adj resulted in lower grant
	Tfr to Asset Replace/Acq/Dev Res Fund		Capital Expenses			(560,000)		Asset Reserve for Town Reseals / Defered Projects, Strategic Reserve for High Court
055005							(560,165)	Legals, Cultural Reserve as per Lease
042398	Reimbursements		Operating Revenue		202,391		(357,774)	Rbt Legals Court Case, LGIS rbts, FBT refund
041321	Contributions & Reimbursements		Operating Revenue		400		(357,374)	
041040	Election expenses		Operating Expenses		19,300		(338,074)	No election required
041093	Attendance Fees - Other Meetings		Operating Expenses			(500)	(338,574)	
041094	Meetings - Other Costs		Operating Expenses		1,000		(337,574)	
041150	Insurance		Operating Expenses			(748)	(338,322)	
041160	Subscriptions		Operating Expenses			(2,500)	(340,822)	
041281	Elected member professional development		Operating Expenses		2,000		(338,822)	
041541	Administration Expenses Allocated		Operating Expenses		1,278		(337,544)	
042010	Salaries		Operating Expenses			(27,500)	(365,044)	Trfr from Transport
042044	Relief Staff Travelling		Operating Expenses			(500)	(365,544)	
042051	Office Maintenance/Operations		Operating Expenses		6,700		(358,844)	Lower than expected
042053	Office Gardens Maintenance		Operating Expenses			(11,613)	(370,457)	Higher than expected
042080	Telephone/Fax Charges		Operating Expenses			(2,000)	(372,457)	
042100	Advertising		Operating Expenses		2,000		(370,457)	
042120	Bank Charges		Operating Expenses			(200)	(370,657)	
042150	Accounting / Compliance Services		Operating Expenses			(55,000)	(425,657)	Lower than expected
042160	Other Office Expenses		Operating Expenses		6,500		(419,157)	Lower than expected
042164	Maintenance of Communications Equipment		Operating Expenses		1,000		(418,157)	Lower than expected
042170	Vehicle Expenses - Operating		Operating Expenses		1,925		(416,232)	Lower than expected
042180	Travelling and Accomodation		Operating Expenses		5,000		(411,232)	Lower than expected
042182	Staff Leave Travelling Expenses		Operating Expenses			(2,500)	(413,732)	Under budgeted
042200	Audit Fees		Operating Expenses		10,000		(403,732)	Lower than expected
042211	Lands Service Review		Operating Expenses		40,000		(363,732)	Lower than expected
042212	National Redress Scheme		Operating Expenses		2,000		(361,732)	Lower than expected
042213	Information Technology / Management		Operating Expenses		11,000		(350,732)	Lower than expected
042220	Valuation Expenses		Operating Expenses		10,000		(340,732)	Lower than expected
042222	Uniforms & Personal Protective Equipment		Operating Expenses			(1,000)	(341,732)	
042232	Legal Expenses - Other		Operating Expenses			(20,000)	(361,732)	Higher than expected
042260	Insurance		Operating Expenses		1,306		(360,426)	
042400	Less Administraion Expenses Allocated to Other Programs		Operating Expenses		173,206		(187,220)	Offset in other Programs
042562	Furniture & Equipment - Computer		Capital Expenses		40,000		(147,220)	Adj mix
042562	Furniture & Equipment - Computer		Capital Expenses			(65,000)	(212,220)	Adj mix
042565	Plant & Equipment		Capital Revenue		30,000		(182,220)	Defer
051051	Administrative Expenses Allocated		Operating Expenses			(725)	(182,945)	
051283	FESA Emergency Services Levy		Operating Expenses		368		(182,577)	
051400	FESA Emergency Services Contribution		Operating Revenue			(2)	(182,579)	
051401	FESA Emergency Services Levy		Operating Revenue		16		(182,563)	

SHIRE OF NGAANYATJARRAKU
 NOTES TO THE BUDGET REVIEW REPORT
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

5. BUDGET AMENDMENTS

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
074010	Health Inspections		Operating Expenses			(51,009)	(233,572)	Higher than expected
074040	Vehicle Running Expenses		Operating Expenses		2,028		(231,544)	
074281	Administration Expenses Allocated		Operating Expenses			(17,087)	(248,631)	
074284	Other Expenses		Operating Expenses			(19,000)	(267,631)	Public Health Plan
075020	Pest Control		Operating Expenses			(1,131)	(268,762)	
075021	Administrative Expenses Allocated		Operating Expenses			(226)	(268,988)	
074271	School Health Education Programme		Operating Expenses		3,000		(265,988)	
074278	Analytical Expenses		Operating Expenses			(2,000)	(267,988)	
077272	Administrative Expenses Allocated		Operating Expenses		54		(267,934)	
083321	EYC Building Maintenance / Operations		Operating Expenses		200		(267,734)	
083322	Early Years Administration Expense Allocated		Operating Expenses			(656)	(268,390)	
085310	Depreciation-Education & Welfare		Non Cash Item	122			(268,390)	
091100	Staff Housing Operations		Operating Expenses		20,553		(247,837)	Less break-ins
092048	Administrative Expenses Allocated		Operating Expenses		337		(247,500)	
092100	Other Housing - Operations		Operating Expenses		23,915		(223,585)	Less break-ins
092400	Rent - Shire Housing		Operating Revenue		5,000		(218,585)	Extra tenant
092500	Housing CapEx		Capital Expenses			(12,185)	(230,770)	Defer
101021	Wages		Operating Expenses		156,216		(74,554)	OC vacant, cant attract staff
101026	Plant Operation Costs		Operating Expenses		4,596		(69,958)	
101028	Communication expenses		Operating Expenses			(1,000)	(70,958)	
101030	Refuse Site Maintenance		Operating Expenses		25,000		(45,958)	not a Shire responsibility
101050	Travelling Expenses		Operating Expenses		5,000		(40,958)	
101070	Administrative Expenses Allocated		Operating Expenses		19,112		(21,846)	
101100	Depreciation-Sanitation Household Refuse		Non Cash Item	(1,733)			(21,846)	
101410	Charges - Rubbish Removals		Operating Revenue		1,800		(20,046)	
102100	Plant & Equipment (New)		Capital Expenses		55,218		35,172	Deferred
111021	Administrative Expenses Allocated		Operating Expenses		3,266		38,438	
111030	Contribution - Cultural Centre		Operating Expenses		8,000		46,438	Less break-ins
111031	Community Resource Centre - Repairs & Mtce		Operating Expenses		14,400		60,838	Less break-ins
111100	Buildings (Upgrade)		Capital Expenses		20,000		80,838	Deferred
112020	Contribution-Swimming Centre		Operating Expenses		20,000		100,838	Now not required
113055	Lighting-Grassed Ovals		Operating Expenses		5,000		105,838	
113280	Salaries- Sports & Recreation Officer		Operating Expenses		27,052		132,890	Vacancy, staff attraction issue
113284	Relocation Expenses		Operating Expenses		2,000		134,890	
113285	Travel & Accommodation Expenses		Operating Expenses		1,500		136,390	
113286	Motor Vehicle Running Expenses		Operating Expenses		3,000		139,390	
113291	Administrative Expenses Allocated		Operating Expenses		1,442		140,832	
113294	Contract Relief		Operating Expenses		100		140,932	
113301	Conferences & Staff Training		Operating Expenses		2,000		142,932	
113312	Drop-In Centre Equipment		Operating Expenses			(20,000)	122,932	Match Fed Grant \$10k
113313	Youth/DIC Misc. Equipment		Operating Expenses			(495)	122,437	
113319	Youth Festivals & Events		Operating Expenses		5,000		127,437	Covid cancelled
113502	Grant-Others		Operating Revenue		10,000		137,437	Covid cancelled
113505	Contributions		Operating Revenue		3,926		141,363	Covid cancelled
113508	Grant-Ministry Sport & Recreation		Operating Revenue		50,000		191,363	S&R School Holiday Grant
147564	Warbon Oval Shade Structure		Operating Expenses		3,119		194,482	
114280	Contribution-TV/Radio Community Facilities		Operating Expenses		3,400		197,882	
144300	Administrative Expenses Allocated		Operating Expenses		197		198,079	
116260	Administrative Expenses Allocated		Operating Expenses		1,156		199,235	

5. BUDGET AMENDMENTS

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
116271	Contribution-Promotion of Aboriginal Art		Operating Expenses		3,000		202,235	Tfr to Reserve
116272	Exhibitions		Operating Expenses		6,000		208,235	Tfr to Reserve
116295	Centre Maintenance		Operating Expenses		9,400		217,635	Tfr to Reserve
116312	Cafe Maintenance		Operating Expenses			(4,441)	213,194	Breakins higher
116314	Equipment Maintenance & Repairs-Cafe		Operating Expenses		3,000		216,194	
116315	Purchase of Goods for Resale-Retail		Operating Expenses		2,000		218,194	
116333	Gallery Maintenance		Operating Expenses			(4,200)	213,994	
121301	Grants - Stimulus Funding		Operating Revenue			(905,872)	(691,878)	Deferred to 22/23
121008	Wanam Access		Capital Expenses			(438,779)	(1,130,657)	Offset by Grants
147612	Warburton Blackstone (RRG)		Capital Expenses			(300,000)	(1,430,657)	Offset by Grants
147622	Warburton Bypass - MRWA		Capital Expenses			(88,500)	(1,519,157)	Shire contribution to clear new roadway
147631	Warburton Town Roads - renewal / upgrade		Capital Expenses		914,384		(604,773)	Third Street & Defer Town reseal
147633	Tjirrkali community access, install causeways		Capital Expenses			(300,000)	(904,773)	Offset by Grants
123007	Plant & Equipment Purchases		Capital Expenses			(35,000)	(939,773)	New Patching unit for town reseal networks
122360	Grant - Special Projects		Capital Revenue		900,000		(39,773)	Grant to offset Exp
121000	Administrative Expenses Allocated		Operating Expenses			(179,648)	(219,421)	
122004	Other Minor Road Works		Operating Expenses		63,868		(155,553)	Deferred
122009	Warburton Bypass Road		Operating Expenses		3,500		(152,053)	Tfrd to Capex
122027	Patjarr Community Access		Operating Expenses			(24,000)	(176,053)	Shire contribution as grant not available
122202	Road Supervision / Mgmt		Operating Expenses		42,471		(133,582)	Tfr to other Programs
122280	AMP Review		Operating Expenses		2,500		(131,082)	
122281	R2030 Survey Centre Line MRWA		Operating Expenses		5,000		(126,082)	
122282	Roman Road Inventory System - System Mtce		Operating Expenses			(2,000)	(128,082)	
122289	Plant Operation Costs		Operating Expenses			(1,425)	(129,507)	
122295	Travelling Expenses		Operating Expenses			(5,000)	(134,507)	
123100	Depreciation-Transport.Road Mntce		Non Cash Item	(17,651)			(134,507)	
122373	Fed, Roads Grant (untied)		Operating Revenue		197,650		63,143	Higher than expected due to AMP work done
123002	Profit on Disposal of Asset		Non Cash Item	18,453			63,143	Prado
027019	Proceeds Sale of Assets		Capital Revenue			(36,364)	26,779	
131000	Administrative Expenses Allocated		Operating Expenses			(2,862)	23,917	
132200	Tourism Consultancy		Operating Expenses		5,000		28,917	
132289	Tourism Expenditure - Other (Minor)		Operating Expenses			(3,000)	25,917	
131001	Administrative Expenses Allocated		Operating Expenses		1,157		27,074	
133010	Building Inspections		Operating Expenses		9,031		36,105	
133400	Building Commission Fees		Operating Revenue		1,072		37,177	
133410	Charges Building Fees		Operating Revenue		1,458		38,635	
055005	Tfr to Asset Replace/Acq/Dev Res Fund		Capital Expenses			(38,635)	0	Warurton Town Reseal Provn
				(809)	3,291,581	(3,291,581)	0	

Amended Budget Cash Position as per Council Resolution