



# **Shire of Ngaanyatjaraku**

ON A JOURNEY

## **ORDINARY MEETING OF COUNCIL**

### **ATTACHMENTS**

**Tjulyuru Cultural and Civic Centre  
Warburton Community**

**29 August 2018**

**1.00 pm**

ORDINARY MEETING OF COUNCIL 11 JULY 2018



# **Shire of Ngaanyatjaraku**

ON A JOURNEY

**ORDINARY MEETING OF COUNCIL**

**CONFIRMED MINUTES**

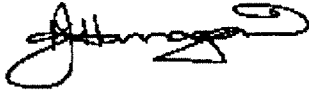
**Tjulyuru Cultural and Civic Centre  
Warburton Community**

**11 July 2018  
1.30 pm**

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

The Acting Chief Executive Officer recommends the endorsement of these minutes at the next Ordinary Meeting of Council.

ACEO



Date: 11-07-2018

These minutes were confirmed by Council as a true and correct record of proceedings of the Meeting of Council held on the 11 July 2018.

Presiding Member: \_\_\_\_\_ Date: \_\_\_\_29../.8../2018

### DISCLAIMER

*The resolutions contained in these Minutes have been confirmed by Council. The Shire of Ngaanyatjarraku warns that anyone who has any application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Ngaanyatjarraku for any act, omission or statement or intimation occurring during a Council meeting.*

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

<b>1.</b>	<b>DECLARATION OF OPENING .....</b>	<b>4</b>
<b>2.</b>	<b>ANNOUNCEMENT OF VISITORS .....</b>	<b>4</b>
<b>3.</b>	<b>ATTENDANCE .....</b>	<b>4</b>
3.1	PRESENT .....	4
3.2	APOLOGIES .....	4
3.3	APPROVED LEAVE OF ABSENCE .....	4
<b>4.</b>	<b>PUBLIC QUESTION TIME.....</b>	<b>4</b>
4.1	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE.....	4
4.2	PUBLIC QUESTION TIME .....	4
<b>5.</b>	<b>APPLICATIONS FOR LEAVE OF ABSENCE.....</b>	<b>4</b>
<b>6.</b>	<b>DECLARATION BY MEMBERS .....</b>	<b>4</b>
6.1	DUE CONSIDERATION BY COUNCILLORS TO THE AGENDA.....	4
6.2	DECLARATIONS OF INTEREST .....	5
<b>7.</b>	<b>ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION .....</b>	<b>6</b>
<b>8.</b>	<b>PETITIONS, DEPUTATIONS, PRESENTATIONS. ....</b>	<b>6</b>
8.1	PETITIONS.....	6
8.2	DEPUTATIONS .....	6
8.3	PRESENTATIONS .....	6
<b>9.</b>	<b>CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS .....</b>	<b>6</b>
9.1	MINUTES OF SPECIAL MEETING OF COUNCIL HELD 14 JUNE 2018 (ATT 9.1) .....	6
<b>10.</b>	<b>CEO REPORTS .....</b>	<b>7</b>
10.1	AUDIT 2015/16.....	7
10.2	PROGRESS ON THE IMPLEMENTATION OF COUNCIL DECISIONS .....	10
10.3	USE OF COMMON SEAL.....	12
10.4	ADMINISTRATIVE COMPLIANCE WITH THE LGA 1995.....	14
10.5	OUTBACK HIGHWAY FUNDING AGREEMENT \$22M.....	16
10.6	SHIRE OF LAVERTON, LETTER RE \$46.5M FUNDING AGREEMENT.....	18
10.7	EXTENSION OF CONTRACT, T02 2015/16 – ACCOUNTING SERVICES .....	20
10.8	ATTENDANCE BY TELEPHONE CR THOMAS .....	22
<b>11.</b>	<b>DEPUTY CEO REPORTS .....</b>	<b>24</b>
11.1	PAYMENTS LISTING, MAY 2018.....	24
11.2	CORPORATE POLICY 2.6 PURCHASING.....	26
11.3	COUNCIL INVESTMENTS AS AT 30 JUNE 2018 .....	28
11.4	RFQ – 2017/18, YOUTH SERVICES REVIEW.....	31
11.5	MONTHLY STATEMENT OF FINANCIAL ACTIVITY.....	34
<b>12.</b>	<b>EHO &amp; BUILDING SERVICES REPORTS.....</b>	<b>37</b>
12.1	ACTION REPORT – EHO / BUILDING SERVICES.....	37
<b>13.</b>	<b>NEW BUSINESS OF AN URGENT NATURE AS ADMITTED BY DECISION ..</b>	<b>39</b>
<b>14.</b>	<b>CONFIDENTIAL MATTERS.....</b>	<b>39</b>
<b>15.</b>	<b>NEXT MEETING .....</b>	<b>39</b>
<b>16.</b>	<b>CLOSURE OF MEETING.....</b>	<b>39</b>

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### 1. DECLARATION OF OPENING

The Presiding Member declared the meeting open at 1.30 pm.

### 2. ANNOUNCEMENT OF VISITORS

The Presiding Member welcomed members of the public to the gallery.

### 3. ATTENDANCE

#### 3.1 PRESENT

<b>Elected Members:</b>	Cr D McLean Cr A Jones Cr L West Cr J Frazer Cr D Frazer	Shire President, (Presiding Member) Councillor Councillor Councillor Councillor
<b>Staff:</b>	K Hannagan G Handy	Deputy Chief Executive Officer Finance & Admin Coordinator
<b>Guests:</b>		
<b>Members of Public:</b>	There was 1 member of the public in attendance at the commencement of the meeting.	

#### 3.2 APOLOGIES

Cr. A Bates

Cr. P Thomas

Cr. B Thomas

#### 3.3 APPROVED LEAVE OF ABSENCE

Cr. ....

### 4. PUBLIC QUESTION TIME

#### 4.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

#### 4.2 PUBLIC QUESTION TIME

### 5. APPLICATIONS FOR LEAVE OF ABSENCE

### 6. DECLARATION BY MEMBERS

#### 6.1 DUE CONSIDERATION BY COUNCILLORS TO THE AGENDA

Councillors are requested to give due consideration to all matters contained in the Agenda presently before the meeting.

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### 6.2 DECLARATIONS OF INTEREST

#### Councillors to Note

A member who has an Impartiality, Proximity or Financial Interest in any matter to be discussed at a Council or Committee Meeting, that will be attended by the member, must disclose the nature of the interest:

- (a) In a written notice given to the Chief Executive Officer before the Meeting or;
- (b) At the Meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- (a) Preside at the part of the Meeting, relating to the matter or;
- (b) Participate in, or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under *Section 5.68 or Section 5.69 of the Local Government Act 1995*.

#### **NOTES ON DECLARING INTERESTS (FOR YOUR GUIDANCE)**

The following notes are a basic guide for Councillors when they are considering whether they have an interest in a matter.

These notes are included in each agenda for the time being so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measure in money terms. There are exceptions in the *Local Government Act 1995* but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e. sporting, social, religious etc), and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. If in doubt declare.
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **MUST** be given when the matter arises in the Agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The **only** exceptions are:
  - 6.1 Where the Councillor discloses the **extent** of the interest, and Council carries a motion under s.5.68(1)(b)(ii) or the *Local Government Act*; or

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

- 6.2 Where the Minister allows the Councillor to participate under s.5.69(3) of the Local Government Act, with or without conditions.

### Declarations of Interest provided:

Item Number/ Name	Type of Interest	Nature/Extent of Interest
11.4	RFQ – 2017/18, YOUTH SERVICES REVIEW	
K Hannagan	Impartiality Interest	The nature of my interest is that I have worked with Core Business Australia.

- 7. ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION
- 8. PETITIONS, DEPUTATIONS, PRESENTATIONS
  - 8.1 PETITIONS
  - 8.2 DEPUTATIONS
  - 8.3 PRESENTATIONS
- 9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS
  - 9.1 MINUTES OF SPECIAL MEETING OF COUNCIL HELD 14 JUNE 2018 (ATT 9.1)

### Officers Recommendation and Council Resolution

Moved: Cr A Jones

Seconded: Cr L West

That the Unconfirmed Minutes of the Ordinary Meeting of Council held on 14 June 2018 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community (ATTACHMENT 9.1) be confirmed as a true and accurate record.

Carried: 5/0

## 10. CEO REPORTS

### 10.1 REVIEW OF 2015/16 INDEPENDENT AUDIT REPORT AND MANAGEMENT REPORT

FILE REFERENCE:	FM.02
AUTHOR'S NAME AND POSITION:	Kevin Hannagan Deputy Chief Executive Officer
AUTHORISING OFFICER AND POSITION:	Chris Paget Chief Executive Officer
DATE REPORT WRITTEN:	3 July 2018
DISCLOSURE OF FINANCIAL INTEREST:	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

The Auditors conducted the Annual Financial Audit for 2015/16 during April 2017 to June 2018.

This report discusses outcomes of the Audit including the Independent Auditors Report and Management Letter and recommends that Council accept the Independent Auditors Report, Management Letter and Annual Financial Report and actions contained in this report in respect of the audit conducted.

#### Background

The following reports have been presented by the Auditors for the year ended 30 June 2016:

- Independent Auditors Report to the Electors of the Shire of Ngaanyatjaraku (Auditor's Report);
- Management Report for the year ended 30 June 2016 (Management Report); and
- Annual Financial Report.

#### Comment

In accordance with Section 7.12A of the Local Government Act 1995, a local government is to meet with the auditor of the local government at least once in every year.

Shire officers have made a recommendation below for the Council to meet with the Auditor by telephone.

Further reports will be submitted to Council at future meetings to keep Council apprised of action in completing matters raised by the reports, requiring action to be taken by the Council and to ensure that appropriate action is taken in respect of those matters.

#### Statutory Environment

*Local Government Act 1995*

7.12A. *Duties of local government with respect to audits*

(1) *A local government is to do everything in its power to —*

(a) *assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and*

(b) *ensure that audits are conducted successfully and expeditiously.*



## ORDINARY MEETING OF COUNCIL 11 JULY 2018

- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —*
- (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and*
- (b) ensure that appropriate action is taken in respect of those matters.*
- (4) A local government is to —*
- (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and*
- (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.*

### **Financial Implications**

There are no known financial implications for this matter.

### **Strategic Implications**

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources, other than contained in the Recommendation.

### **Policy Implications**

There are no known policy implications for this matter.

### **Attachments**

Attachment 10.1 (a) – Cover letter from Auditor

Attachment 10.1 (b) - Independent Auditors Report

Attachment 10.1 (c) - Management Report

Attachment 10.1 (d) – Annual Financial Statements 2015/16

### **Voting Requirement**

Simple Majority Required.

### **Officers Recommendation and Council Resolution**

**Moved: Cr D Frazer**

**Seconded: Cr L West**

**That Council meet with Mr. David Tomasi, Auditor by teleconference call and request Shire Officers present to telephone him.**

**Carried: 5/0**

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

Auditor, D Tomasi joined the meeting by telephone and gave the Council a summation of his Audit Report for 2015/16.

### **Officers Recommendation and Council Resolution**

**Moved: Cr A Jones**

**Seconded: Cr L West**

**That Council:**

- 1. Accepts the Independent Auditors Report, Management Letter and Annual Financial Report and actions contained in the reports in respect of the 2015/16 audit conducted;**
- 2. Instructs the Chief Executive Officer to hand-over day to day management of the Shire's administration to the Deputy CEO to enable the CEO to dedicate his whole time to complete the following (before departure on 31 August 2018):**
  - a) Annual Report 2014/15 by 30 July 2018;**
  - b) Council Minutes July to December 2015 by 25 July 2018;**
  - c) Annual Report 2015/16 by 14 August 2018;**
  - d) Council Minutes July 2016 to June 2017 by 21 August 2018; and**
  - e) Council Minutes July 2017 to May 2018 by 31 August 2018;**
- 3. Instructs the Deputy Chief Executive Officer to assume day to day management of the Shire's administration, Act as Chief Executive Officer and:**
  - a) implement procedures for authorisation and payment of accounts payable (creditors) in consultation with the Shires' Auditor by 31 August 2018;**
  - b) implement procedures for authorisation and payment of payroll (employees) in consultation with the Shires' Auditor by 31 August 2018;**
  - c) implement records management procedures in accordance with the Shires' Record Keeping Plan 2016 by 30 September 2018;**
  - d) undertake a review of the Shire's current financial management practices by 31 October 2018;**
  - e) provide the Auditor with balanced accounts and financial report for FYE 2016/17 by 30 July 2018;**
  - f) achieve significant progress on the 2016/17 Audit by 30 September 2018;**
  - g) complete Annual Report 2016/17 by 31 October 2018, and**
  - h) commence the 2017/18 Audit by 1 November 2018.**

**Carried: 5/0**

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### 10.2 PROGRESS ON THE IMPLEMENTATION OF COUNCIL DECISIONS, STATUS REPORT FOR JUNE 2018

<b>FILE REFERENCE:</b>	GV.05
<b>AUTHOR'S NAME AND POSITION:</b>	Kevin Hannagan Deputy CEO
<b>AUTHORISING OFFICER AND POSITION:</b>	Chris Paget Chief Executive Officer
<b>NAME OF APPLICANT/RESPONDENT:</b>	Not Applicable
<b>DATE REPORT WRITTEN:</b>	1 July 2018
<b>DISCLOSURE OF FINANCIAL INTEREST:</b>	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

The purpose of this agenda item is to report back to Council on the progress of the implementation of Council decisions.

#### Background

The best practice in governance supports the regular review of Council decisions to ensure that they are actioned and implemented in a timely manner.

#### Comment

Wherever possible, Council decisions are implemented as soon as practicable after a Council meeting. However, there are projects or circumstances that mean some decisions take longer to action than others.

Ongoing monthly reports are to commence that show the status of Council Resolutions that have not been actioned.

This report will present a summary of the "Decision Status Report" for Office of the CEO, Deputy CEO, Finance and Administrative Services, Environmental Health & Building Services, Early Years Children Services, and Youth & Recreation Services.

#### Statutory Environment

*Section 2.7 of the Local Government Act 1995 states:*

*"Role of council*

*(1) The council —*

*(a) governs the local government's affairs; and*

*(b) is responsible for the performance of the local government's functions.*

*(2) Without limiting subsection (1), the council is to —*

*(a) oversee the allocation of the local government's finances and resources; and*

*(b) determine the local government's policies."*

The above section of the Act notwithstanding, there is no specific legal requirement to present such a report to Council or for Council to receive or consider such a report. The decision to have the report in the Council's monthly agenda is entirely Council's prerogative. Staff

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

acknowledge the critical and ongoing nature of the document, in that Council 'speaks by resolution'.

### **Financial Implications**

There are no known financial implications for this matter.

### **Strategic Implications**

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures, and is unlikely to need specific application of resources.

### **Policy Implications**

There are no known policy implications for this matter.

### **Attachments**

Attachment 10.2 - Council Decisions Status Report for the month of June 2018.

### **Voting Requirement**

Simple Majority

#### **Officers Recommendation and Council Resolution**

**Moved: Cr J Frazer**

**Seconded: Cr D Frazer**

#### **That Council:**

- 1. Notes the introduction of a new report to the Ordinary Council Meeting titled 'Progress on the implementation of Council decisions, status report'; and**
- 2. Receive the "Council Decisions Status Report" for the month of June 2018 as per Attachment 10.2.**

**Carried: 5/0**

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### 10.3 USE OF COMMON SEAL FOR THE MONTH OF JUNE 2018

<b>FILE REFERENCE:</b>	IM.14
<b>AUTHOR'S NAME AND POSITION:</b>	Kevin Hannagan Deputy Chief Executive Officer
<b>AUTHORISING OFFICER AND POSITION:</b>	Chris Paget Chief Executive Officer
<b>DATE REPORT WRITTEN:</b>	1 July 2018
<b>DISCLOSURE OF FINANCIAL INTEREST:</b>	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

The purpose of this agenda item is to report to Council for information, use of the Common Seal for the month of June 2018.

#### Background

In accordance with Council Policy 1.18, use of Common Seal, Council is to receive a copy of details from the register of all Common Seals affixed for the previous month at the first Ordinary Council Meeting of each month.

#### Comment

A report on use of the Common Seal has been prepared for Council and is attached.

#### Statutory Environment

*Local Government Act 1995*

*9.49A. Execution of documents*

- (1) A document is duly executed by a local government if —*
- (a) the common seal of the local government is affixed to it in accordance with subsections (2) and (3); or*
- (b) it is signed on behalf of the local government by a person or persons authorised under subsection (4) to do so.*

#### Financial Implications

There are no known financial implications for this matter.

#### Strategic Implications

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

#### Risk Management

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

#### Policy Implications

Council Policy CP1.18, Use of Common Seal

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### **Attachments**

Attachment 10.3 - Excerpt from Common Seal Register

### **Voting Requirement**

Simple Majority Required.

#### **Officers Recommendation and Council Resolution**

**Moved: Cr D Frazer**

**Seconded: Cr J Frazer**

**That Council receive the report relating to the use of the Common Seal as per Attachment 10.3.**

**Carried: 5/0**

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### 10.4 ADMINISTRATIVE COMPLIANCE

<b>FILE REFERENCE:</b>	CS.06
<b>AUTHOR'S NAME AND POSITION:</b>	Kevin Hannagan Deputy Chief Executive Officer
<b>AUTHORISING OFFICER AND POSITION:</b>	Chris Paget Chief Executive Officer
<b>NAME OF APPLICANT/RESPONDENT:</b>	Not Applicable
<b>DATE REPORT WRITTEN:</b>	1 July 2018
<b>DISCLOSURE OF FINANCIAL INTEREST:</b>	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

For Council to consider the Monthly Report of outstanding actions to achieve administrative compliance with the Local Government Act 1995 and other projects / tasks.

#### Background

The Minister for Local Government appointed an Approved Adviser to work with the Shire to meet the administrative requirements of the Local Government Act 1995. The Approved Advisers' Scope of Work is to "Undertake a review of the Shire's policies, systems and procedures to establish the level of compliance with the legislative provisions of the Local Government Act 1995". The Approved advisor has also requested that other important projects / tasks / actions involving operational matters also be added to the calendar.

#### Comment

Shire Staff have compiled for the Approved Adviser a list of tasks to be undertaken, commonly known as a Compliance / Action Calendar.

A copy of the list of tasks is attached for Councillors information. Further monthly reports will be made to Council advising progress against the task 'due dates'.

The main remaining items outstanding to achieve compliance are the Annual Report for 2014/15, 2015/16 and 2016/17, Audit for 2016/17 Financial Year End and Council Minutes for 2015/16 (part), 2016/17 and 2017/18 (part).

#### Statutory Environment

*Local Government Act 1995, various sections*

*Local Government (Financial Management) Regulations 1996, various sections*

*Local Government (Audit) Regulations 1996, various sections*

*Local Government (Administration) Regulations 1996, various sections*

#### Financial Implications

The costs associated with the Approved Adviser are to be borne by Council, the Annual Budget takes this into account.

#### Strategic Implications

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "High" risk and will require excellent controls, managed by senior management / executive and subject to monthly monitoring with specific application of resources.

### **Policy Implications**

There are no known Policy implications for this matter.

### **Attachments**

Attachment 10.4 - Compliance Action List as at 30 June 2018

### **Voting Requirement**

Simple Majority Required.

### **Officers Recommendation and Council Resolution**

**Moved: Cr A Jones**

**Seconded: Cr L West**

**That Council notes the Compliance / Action Calendar as at 30 June 2018 (Attachment 10.4) and this Report.**

**Carried: 5/0**



## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### 10.5 OUTBACK HIGHWAY FUNDING AGREEMENT \$22M

<b>FILE REFERENCE:</b>	GS.00 RD.00
<b>AUTHOR'S NAME AND POSITION:</b>	Kevin Hannagan Deputy Chief Executive Officer
<b>AUTHORISING OFFICER AND POSITION:</b>	Chris Paget Chief Executive Officer
<b>DATE REPORT WRITTEN:</b>	5 July 2018
<b>DISCLOSURE OF FINANCIAL INTEREST:</b>	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

For Council to formally advise Main Roads WA of the Shire of Ngaanyatjarraku's support for the Shire of Laverton to be allocated \$4m from the Shire of Ngaanyatjarraku's funding allocation to assist with funding their sealing project on the Outback Highway.

#### Background

There have been various discussions between the Shires of Laverton, Main Roads WA and Shire of Ngaanyatjarraku representatives regarding a transfer of funding from that allocated to the Shire of Ngaanyatjarraku to Shire of Laverton to assist them with cost over runs with their section of sealing of the Outback Highway.

#### Comment

The Deputy CEO attended a meeting in Kalgoorlie with representatives from Main Roads WA and Shire of Laverton. Various aspects of the project were discussed with an update on the proposed funding transfer. The Shire of Laverton has requested \$4m to be transferred from the Shire of Ngaanyatjarraku's \$11m allocation. This would increase the Shire of Laverton's funding to \$15m which is the latest estimate for them to complete their 50.6km section of the road. This has been supported by Main Roads WA who are in the process of seeking a contract variation with the federal and state funding bodies to reflect this.

The Shire of Ngaanyatjarraku has now been requested to formally confirm this arrangement in writing to Main Roads WA.

#### Statutory Environment

Not applicable.

#### Financial Implications

The Shire of Ngaanyatjarraku's three year funding program (2016/17 to 2018/19) will be reduced from \$11m to \$7m.

#### Strategic Implications

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

#### Risk Management

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

This item has been evaluated against the Shire of Ngaanyatjarraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

### **Policy Implications**

There are no known policy implications.

### **Attachments**

Not applicable

### **Voting Requirement**

Simple Majority Required.

### **Officers Recommendation and Council Resolution**

**Moved: Cr A Jones**

**Seconded: Cr L West**

**That Council instructs the Deputy Chief Executive Officer to write to Main Roads WA, Goldfields Esperance Region (copy Shire of Laverton) advising that the Shire of Ngaanyatjarraku supports their application for a variation to the Outback Highway agreement allowing \$4m of grant funding to be transferred from Shire of Ngaanyatjarraku to Shire of Laverton to assist completion of their 50.6km section of the road.**

**Carried: 5/0**

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### 10.6 SHIRE OF LAVERTON, LETTER RE \$46.5M FUNDING AGREEMENT

<b>FILE REFERENCE:</b>	GS.00 RD.00
<b>AUTHOR'S NAME AND POSITION:</b>	Kevin Hannagan Deputy Chief Executive Officer
<b>AUTHORISING OFFICER AND POSITION:</b>	Chris Paget Chief Executive Officer
<b>DATE REPORT WRITTEN:</b>	5 July 2018
<b>DISCLOSURE OF FINANCIAL INTEREST:</b>	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

The Shire of Laverton have written to the Shire of Ngaanyatjaraku to present a proposal to the Shire in relation to a joint construction program for the Great Central Road. This letter was originally presented to the 31 May 2018 meeting of Council but there was no resolution on the matter reached. As such the letter is represented again for Council consideration.

#### Background

The Federal and State Governments have committed another \$46.5m to upgrade another 80 kilometres of the Outback Highway, over five years, commencing in 2018/19.

Laverton Shire would like to discuss the opportunity for both Shires to look at a joint tender/ contract arrangement for future works delivered on the Great Central Road.

Below is an excerpt from their letter:

*Initially, this may be in the form of a single contract to be entered into with a construction partner to upgrade approximately 150km of the road over the next 2-3 years utilising the current funding allocation of \$37.2m (Federal), \$9.3m (State), and plus any balance from Ngaanyatjaraku's current allocation within the \$22m that is not spent by the end of 2018/19.*

*Should the Shire of Ngaanyatjaraku be amenable to such a proposal the Laverton Shire would be happy to be the administering body and deliver the contract works.*

*Subject to Ngaanyatjaraku's agreement it is proposed that the works would commence at 385slk, the point at which the Laverton Shire commenced this year, and work south-west to Laverton, or as otherwise agreed.*

*I appreciate that the funding allocations have initially been identified for the Priority One sections however I am sure that should the two Shires be seen working in a collaborative manner to maximise the efficiency of delivering the improvements to the road, discussion can then be held with the State and Federal Governments to alter the priority sections. Works in a single contract could be seen as the most efficient use of funds rather than 'hopping' back and forth between differing work sites, which would be a logistical nightmare for the construction crew.*

*Such a proposal has already been discussed with both Main Roads WA and representatives of the Federal Government's Department of Infrastructure and Regional Development, in a teleconference on Monday 26th March 2018, and there is in-principle support to the proposal.*

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### **Comment**

This proposal would relieve the Shire of Ngaanyatjaraku of administering any component of the current and future funding allocated for the Shire of Ngaanyatjaraku section of the road as all funding would be spent on the Shire of Laverton's portion of the Great Central Road.

### **Statutory Environment**

Not applicable.

### **Financial Implications**

The Shire would lose approximately \$18m in Outback Highway funding for its section of the Great Central Road sealing project.

### **Strategic Implications**

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.4, Efficient service offerings to the community

### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

### **Policy Implications**

There are no known policy implications.

### **Attachments**

Attachment 10.6 – Letter from Shire of Laverton

### **Voting Requirement**

Simple Majority Required.

### **Officers Recommendation and Council Resolution**

**Moved: Cr A Jones**

**Seconded: Cr D Frazer**

**That Council;**

- 1. Thanks, the Shire of Laverton for their letter of 23 April 2018;**
- 2. Advises the Shire of Laverton that it supports the concept of a joint tender / contract arrangement for future works delivered on the Great Central Road; and**
- 3. Prefers that funding as allocated for the sections of road within each Shires boundary as originally identified in the funding agreement.**

**Carried: 5/0**

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### 10.7 EXTENSION OF CONTRACT, T02 2015/16 – ACCOUNTING SERVICES

<b>FILE REFERENCE:</b>	CM.19
<b>AUTHOR'S NAME AND POSITION:</b>	Kevin Hannagan Deputy Chief Executive Officer
<b>AUTHORISING OFFICER AND POSITION:</b>	Chris Paget Chief Executive Officer
<b>DATE REPORT WRITTEN:</b>	3 July 2018
<b>DISCLOSURE OF FINANCIAL INTEREST:</b>	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

For Council to consider a one year extension of Contract T02 15/16 Accounting Services (AS).

#### Background

At the August 2016, Ordinary Council Meeting Council resolved to appoint Paxon Group to provide Accounting Services for the Shire for a period of up to five financial years on a one financial year end basis.

The services incorporated provision of:

- Month End Review and Statement of Financial Activity;
- Annual Financial Statements;
- Annual Budget Statements;
- Annual Budget Review;
- Month-end Tax Services;
- FBT and Other Tax Services;
- Annual Grants Commission Information Return; and
- General Advice.

#### Comment

Contract documents were entered after the August 2016 Council Resolution to award the contract, and services were commenced late 2016 for the 2016/17 Financial Year End. Council resolved to extend the contract for the 2017/18 FYE. Paxon Group have undertaken a range of tasks in accordance with the contract and to date have performed the services to the satisfaction of Shire management. As such it is fair to offer another one financial year extension for services to be provided for the 2018/19 Financial Year End.

#### Statutory Environment

*Local Government Act 1995 and the Local Government (Functions and General) Regulations 1996.*

#### Financial Implications

The Shire makes annual budget allocations for Accounting Services.

#### Strategic Implications

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

### **Policy Implications**

There are no known policy implications for this matter

### **Attachments**

Not applicable

### **Voting Requirement**

Simple Majority Required.

### **Officer's Recommendation**

That Council;

#### **Officers Recommendation and Council Resolution**

**Moved: Cr A Jones**

**Seconded: Cr J Frazer**

**That Council;**

- 1. approves the extension of Contract T02 15/16 Accounting Services to Paxon Group, Level 5, 160 St Georges Terrace, WA 6000 for a further one year term for accounting services associated with the 2018/19 Financial Year End; and**
- 2. authorises the Chief Executive Officer to administer the contract including future contract extensions.**

**Carried: 5/0**

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### 10.8 ATTENDANCE BY TELEPHONE CR THOMAS

FILE REFERENCE:	GV.00
AUTHOR'S NAME AND POSITION:	Kevin Hannagan Deputy Chief Executive Officer
AUTHORISING OFFICER AND POSITION:	Chris Paget Chief Executive Officer
DATE REPORT WRITTEN:	10 July 2018
DISCLOSURE OF FINANCIAL INTEREST:	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

For Council to consider a request from Cr Thomas to attend the next Ordinary meeting of Council by telephone.

#### Background

Cr P Thomas has advised that he may not be able to attend the next ordinary meeting of Council in person and has requested Council approval to attend by telephone.

#### Comment

Not applicable

#### Statutory Environment

##### **Local Government Act 1995**

##### **5.25. Regulations about council and committee meetings and committees**

- (1) *Without limiting the generality of section 9.59, regulations may make provision in relation to —*
  - (a) *the matters to be dealt with at ordinary or at special meetings of councils; and*
  - (b) *the functions of committees or types of committee; and*
  - (ba) *the holding of council or committee meetings by telephone, video conference or other electronic means;*

##### **Local Government (Administration) Regulations 1996**

##### **14A. Attendance by telephone etc. (Act s. 5.25 (1) (ba))**

- (1) *A person who is not physically present at a meeting of a council or committee is to be taken to be present at the meeting if —*
  - (a) *the person is simultaneously in audio contact, by telephone or other means of instantaneous communication, with each other person present at the meeting; and*
  - (b) *the person is in a suitable place; and*
  - (c) *the council has approved\* of the arrangement.*

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

- (2) *A council cannot give approval under subregulation (1)(c) if to do so would mean that at more than half of the meetings of the council, or committee, as the case may be, in that financial year, a person who was not physically present was taken to be present in accordance with this regulation.*
- (3) *A person referred to in this regulation is no longer to be taken to be present at a meeting if the person ceases to be in instantaneous communication with each other person present at the meeting.*

- (4) *In this regulation —*

**suitable place** means a place that the council has approved\* as a suitable place for the purpose of this regulation and that is located —

- (a) *in a townsite or other residential area; and*
- (b) *150 km or further from the place at which the meeting is to be held under regulation 12, measured along the shortest road route ordinarily used for travelling;*

**townsite** has the same meaning given to that term in the Land Administration Act 1997 section 3(1).

*\* Absolute majority required.*

*[Regulation 14A inserted in Gazette 31 Mar 2005 p. 1031.]*

### Financial Implications

There are no known financial implications.

### Strategic Implications

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

### Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

### Policy Implications

There are no known policy implications for this matter.

### Attachments

Not applicable

### Voting Requirement

Absolute Majority Required.

### Officers Recommendation and Council Resolution

Moved: Cr D Frazer

Seconded: Cr L West

**That Council approves Cr P Thomas's request to attend the next Ordinary Meeting of Council by telephone.**

**Carried: 5/0**



## 11. DEPUTY CEO REPORTS

### 11.1 PAYMENTS LISTING, MAY 2018

FILE REFERENCE:	FM.07
AUTHOR'S NAME AND POSITION:	Kevin Hannagan Deputy Chief Executive Officer
AUTHORISING OFFICER AND POSITION:	Chris Paget Chief Executive Officer
DATE REPORT WRITTEN:	5 July 2018
DISCLOSURE OF FINANCIAL INTEREST:	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

For Council to confirm the payment of accounts listed in the Accounts for Payment, May 2018.

#### Background

In accordance with the Local Government (Financial Management) Regulations 1996 the Chief Executive Officer is required to present a list of payments to the Council at the next ordinary meeting of the council after the list is prepared.

#### Comment

Not applicable.

#### Statutory Environment

*Local Government (Financial Management) Regulations 1996*

S13. *Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.*

- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*
  - (a) *the payee's name; and*
  - (b) *the amount of the payment; and*
  - (c) *the date of the payment; and*
  - (d) *sufficient information to identify the transaction.*
- (2) *A list of accounts for approval to be paid is to be prepared each month showing-*
  - (a) *for each account which requires council authorisation in that month —*
    - (i) *the payee's name; and*
    - (ii) *the amount of the payment; and*
    - (iii) *sufficient information to identify the transaction;*  
*and*
  - (b) *the date of the meeting of the council to which the list is to be presented.*
- (3) *A list prepared under subregulation (1) or (2) is to be —*
  - (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
  - (b) *recorded in the minutes of that meeting.*

#### Financial Implications

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

The Shire makes annual budget allocations for payment of accounts.

### **Strategic Implications**

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjarraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

### **Policy Implications**

There are no known policy implications for this matter

### **Attachments**

Attachment 11.1 – Payment Listing, May 2018

### **Voting Requirement**

Simple Majority Required.

### **Officer's Recommendation**

That Council receives the Payment Listing, May 2018 totalling payments of \$1,173,194.14 as per Attachment 11.1.

### **Officers Recommendation and Council Resolution**

**Moved: Cr A Jones**

**Seconded: Cr D Frazer**

**That Council receives the Payment Listing, May 2018 totalling payments of \$1,173,194.14 as per Attachment 11.1.**

**Carried: 5/0**

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### 11.2 CORPORATE POLICY 2.6 PURCHASING

<b>FILE REFERENCE:</b>	CM.14
<b>AUTHOR'S NAME AND POSITION:</b>	Kevin Hannagan Deputy Chief Executive Officer
<b>AUTHORISING OFFICER AND POSITION:</b>	Chris Paget Chief Executive Officer
<b>DATE REPORT WRITTEN:</b>	6 July 2018
<b>DISCLOSURE OF FINANCIAL INTEREST:</b>	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

For Council to consider changes to its Corporate Policy, CS2.6 Purchasing.

#### Background

Council is required to regularly review its policies to reflect current organisational requirements.

#### Comment

The current policy has a limit set for the value of procurement of goods or services not exceeding \$1,999, may be purchased based on at least one verbal quotation is required. Purchases in excess of \$2,000 and lower than \$4,999 will require two quotations.

This requirement is quite restrictive and often requires Shire Officers to seek a second quotation outside the Shire boundaries when for such a small amount, suppliers are difficult to get quotes from as they do not know how to supply the goods to Warburton.

It is proposed to increase the threshold to \$4,999 and introduce a requirement that purchasing outside the Shire boundary is only to be made after all reasonable avenues to obtain quotes for goods or services within the Shire have been exhausted.

#### Statutory Environment

*Local Government Act 1995*

##### 2.7. *Role of council*

##### (1) *The council —*

- (a) *governs the local government's affairs; and*
- (b) *is responsible for the performance of the local government's functions.*

##### (2) *Without limiting subsection (1), the council is to —*

- (a) *oversee the allocation of the local government's finances and resources; and*
- (b) *determine the local government's policies.*

#### Financial Implications

There are no known financial implications.

#### Strategic Implications

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

### **Policy Implications**

The existing Corporate Policy CS2.6 is to be amended.

### **Attachments**

Attachment 11.2 – amended Corporate Policy CS 2.6, Purchasing

### **Voting Requirement**

Simple Majority Required.

### **Officer's Recommendation**

#### **Officers Recommendation and Council Resolution**

**Moved: Cr J Frazer**

**Seconded: Cr A Jones**

#### **That Council:**

- (a) adopts the attached amended Council Policy CS2.6 Purchasing, and**
- (b) instructs the Chief Executive Officer to update Council's Policy Manual.**

**Carried: 5/0**

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### 11.3 COUNCIL INVESTMENTS AS AT 30 JUNE 2018

FILE REFERENCE:	FM.04
AUTHOR'S NAME AND POSITION:	Kevin Hannagan Deputy Chief Executive Officer
AUTHORISING OFFICER AND POSITION:	Chris Paget Chief Executive Officer
DATE REPORT WRITTEN:	6 July 2018
DISCLOSURE OF FINANCIAL INTEREST:	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

For Council to be advised of the Shires investments as at 6 July 2018.

#### Background

To invest the Shire of Ngaanyatjaraku surplus funds with consideration of risk and at the most favourable rate of interest available to it at the time, for that investment type, whilst ensuring that liquidity requirements are being met.

#### Comment

Preservation of capital is to be the principal objective with consideration given to liquidity, cash flow requirements and return on investment.

Preservation of capital is the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security and safeguarding the investment portfolio. This includes managing credit and interest rate risk within identified thresholds and parameters.

The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated sale of an investment.

The investment is expected to achieve a predetermined market average rate of return that takes into account the Shire's risk tolerance. Any additional target set by the Shire will also consider the risk limitation and prudent investment principles.

#### Statutory Environment

*Local Government Act 1995*

##### *Section 6.14 Power to Invest*

- (1) *Money held in the municipal fund or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested as trust funds may be invested under the Trustees Act 1962 Part III.*
- (2A) *A local government is to comply with the regulations when investing money referred to in subsection (1).*
- (2) *Regulations in relation to investments by local governments may —*
  - (a) *make provision in respect of the investment of money referred to in subsection (1); and*
  - [(b) deleted]*

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

- (c) *prescribe circumstances in which a local government is required to invest money held by it; and*
- (d) *provide for the application of investment earnings; and*
- (e) *generally provide for the management of those investments.*

### *Local Government (Financial Management) Regulations 1996*

- 19. *Investments, control procedures for*
  - (1) *A local government is to establish and document internal control procedures to be followed by employees to ensure control over investments.*
  - (2) *The control procedures are to enable the identification of —*
    - (a) *the nature and location of all investments; and*
    - (b) *the transactions related to each investment.*
- 19C. *Investment of money, restrictions on (Act s. 6.14(2)(a))*
  - (1) *In this regulation —*
    - authorised institution means —*
      - (a) *an authorised deposit taking institution as defined in the Banking Act 1959 (Commonwealth) section 5; or*
      - (b) *the Western Australian Treasury Corporation established by the Western Australian Treasury Corporation Act 1986;*
    - foreign currency means a currency except the currency of Australia.*
  - (2) *When investing money under section 6.14(1), a local government may not do any of the following —*
    - (a) *deposit with an institution except an authorised institution;*
    - (b) *deposit for a fixed term of more than 3 years;*
    - (c) *invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;*
    - (d) *invest in bonds with a term to maturity of more than 3 years;*
    - (e) *invest in a foreign currency.*

### **Financial Implications**

The amount invested in the Cash Management Account includes \$1,993,455.00 of 2018/19 Financial Assistance Grants paid in advance.

### **Strategic Implications**

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

### **Policy Implications**

Corporate Policy CS2.7 Investments.

### **Attachments**

Attachment 11.3 – Westpac screen print of investment Accounts

### **Voting Requirement**

Simple Majority Required.

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### **Officers Recommendation and Council Resolution**

**Moved: Cr A Jones**

**Seconded: Cr J Frazer**

**That the report on Council Investments as at 6 July 2018 be received.**

**Carried: 5/0**

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### 11.4 RFQ – 2017/18, YOUTH SERVICES REVIEW

<b>FILE REFERENCE:</b>	CM.19
<b>AUTHOR'S NAME AND POSITION:</b>	Geoff Handy Finance & Administration Coordinator
<b>AUTHORISING OFFICER AND POSITION:</b>	Chris Paget Chief Executive Officer
<b>DATE REPORT WRITTEN:</b>	10 July 2018
<b>DISCLOSURE OF FINANCIAL INTEREST:</b>	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

A Request for Quotation 2017/18, Youth Services Review was distributed to four organisations on 28 November 2017.

Two conforming quotations were received via email in response to the RFQ.

The evaluation panel has now completed its assessment of the quotations and makes their recommendation.

#### Background

The Request specified the requirements of the Shire and invited suitably qualified and experienced Respondents to submit bids to for the RFT - 2017/18, in accordance with the specification.

The Shire of Ngaanyatjaraku is undertaking a review of Youth Services in order to better understand if the service is providing an affordable, fit for purpose service on a sustainable basis. This is particularly significant in light of recent changes in Federal Government funding arrangement to Aboriginal Communities.

The advertised selection criteria were:

Criteria		Weighting
(a)	Compliance with the Specification and due date	30%
(b)	Compliance with and completion of Project Methodology	30%
(c)	Compliance with and completion of Lump Sum Price & Schedule of Rates	40%

After initial compliance assessment, the submissions were deemed compliant for further assessment. The evaluation panel then assessed the submissions against the selection criteria and value for money.

The Evaluation and Recommendation Report, including the overall evaluation scores and rankings, are attached as a confidential item.

#### Comment

The tenders have been assessed with the below scores and rankings.

Rank	Tenderer	Score (/100)
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## ORDINARY MEETING OF COUNCIL 11 JULY 2018

1	Core Business Australia	85
2	Verso Consulting	83.34

The evaluation panel concluded that Core Business Australia are suitable and provided a value for money submission in relation to RFQ 2017/18.

### Consultation

Chief Executive Officer

### Statutory Environment

*Local Government Act 1995 Section 5.23. Meetings generally open to public*

*(2) If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —*

*(c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;"*

### Financial Implications

The provision for the Youth Services Review was made in the 2017/18 Budget and is proposed to be carried over to the 2018/19 budget.

### Strategic Implications

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.4, Efficient service offerings to the Community

### Risk Management

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is considered to be "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

### Policy Implications

Corporate Services Policy CS2.6, Purchasing

### Attachments

Confidential Attachment 11.4 - Evaluation and Recommendation Report

### Voting Requirement

Simple Majority Required.

### Declaration of Interest

Prior to consideration of this Agenda Item, Kevin Hannagan, Deputy Chief Executive Officer left the chamber at 2.09pm.

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### **Officers Recommendation and Council Resolution**

**Moved: Cr D Frazer**

**Seconded: Cr J Frazer**

**In respect to Tender RFQ 2017/18 – Youth Services Review, Council:**

- 1. Resolve that Evaluation Report ATTACHMENT 11.4 is confidential in accordance with s5.23 (2) the Local Government Act because it deals with matters affecting s5.23 (2): (c) “a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting”;**
- 2. Note the attached Evaluation Report, CONFIDENTIAL ATTACHMENT 11.4;**
- 3. Award the contract to Core Business Australia for a lump Sum value of \$20,599 excluding GST and any additional work as per their submitted Schedule of Rates.**
- 4. Authorise the Chief Executive Officer to enter into a contract with the appointed Contractor; and**
- 5. Authorise the Chief Executive Officer to manage the Contract, including any variations for additional work providing this does not exceed the 2018/19 budget allocation or reduce the overall scope.**

**Carried: 5/0**

**Kevin Hannagan, Deputy Chief Executive Officer was returned to the chamber at 2.13pm.**

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### 11.5 MONTHLY STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MAY 2018

<b>FILE REFERENCE:</b>	FM.10
<b>AUTHOR'S NAME AND POSITION:</b>	Kevin Hannagan Deputy Chief Executive Officer
<b>AUTHORISING OFFICER AND POSITION:</b>	Chris Paget Chief Executive Officer
<b>DATE REPORT WRITTEN:</b>	8 July 2018
<b>DISCLOSURE OF FINANCIAL INTEREST:</b>	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

For Council to receive the monthly financial report for the period ended 31 May 2018.

#### Background

Council is to prepare monthly financial reports as required by the Local Government (Financial Management Regulations) 1996.

Council has resolved that details and explanations of the material variances reflected on the Statement of Financial Activity are provided as required by Local Government (Financial Management) Regulation 34(1) (d). The attached statements include details of variances between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of 10% (refer last page of statements). These materiality levels have been applied in the preparation of this report.

#### Comment

Comments in relation to budget to actual variances are included as notes (last page) in the Financial Report attached.

#### Statutory Environment

*Local Government Act 1995*

##### 6.4. Financial report

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.
- (2) The financial report is to —
  - (a) be prepared and presented in the manner and form prescribed; and
  - (b) contain the prescribed information.

*Local Government (Financial Management) Regulations 1996.*

##### 34. Financial activity statement required each month (Act s. 6.4)

- (1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.
- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

under regulation 22(1)(d), for that month in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
  - (b) budget estimates to the end of the month to which the statement relates; and
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
  - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
  - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
  - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
- (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

### **Financial Implications**

Monthly financial reporting is a primary financial management and control process. It provides the Council with the ability to oversee the Shire's financial performance against budgeted targets.

### **Strategic Implications**

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

### **Policy Implications**

No policy implications apply in the preparation of the report.

### **Attachments**

Attachment 11.5 - Monthly Financial Report for the period to 31 May 2018

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

**Voting Requirement**  
Simple Majority Required.

### **Officers Recommendation and Council Resolution**

**Moved: Cr A Jones                      Seconded: Cr L West**

**That Council receives the monthly financial report as at 31 May 2018.**

**Carried: 5/0**

## 12. EHO REPORTS

### 12.1 ACTION REPORT – EHO / BUILDING SERVICES

FILE REFERENCE:	EM.00
AUTHOR'S NAME AND POSITION:	Phil Swain Principal EHO & Building Officer
AUTHORISING OFFICER AND POSITION:	Chris Paget Chief Executive Officer
DATE REPORT WRITTEN:	5 July 2018
DISCLOSURE OF FINANCIAL INTEREST:	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### Summary

To inform Council of Environmental Health program & Building Services activities and actions through the period on-site May & June 2018.

#### Background

Not applicable

#### Comment

Not applicable

#### Statutory Environment

Not applicable

#### Financial Implications

No known financial implications for this matter.

#### Strategic Implications

Strategic Community Plan 2016 - 2026

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

#### Risk Management

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

#### Policy Implications

There are no known policy implications for this matter

#### Attachments

Attachment 12.1(a) – Action Report, EHO / Building Services, May 2018

Attachment 12.1(b) – Action Report, EHO / Building Services, June 2018

#### Voting Requirement

Simple Majority Required.

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### **Officers Recommendation and Council Resolution**

**Moved: Cr A Jones                      Seconded: Cr L West**

**That Council receives the Action Report, EHO / Building Services for May and June 2018.**

**Carried: 5/0**

## ORDINARY MEETING OF COUNCIL 11 JULY 2018

### **13. NEW BUSINESS OF AN URGENT NATURE AS ADMITTED BY DECISION**

### **14. CONFIDENTIAL MATTERS**

### **15. NEXT MEETING**

Scheduled for Wednesday, 26 July 2018 but will be deferred until August and a Public Notice will be issued prior.

### **16. CLOSURE OF MEETING**

There being no further business to discuss the Presiding Member closed the meeting at 2.20 pm.



## Council Resolutions – Status

Note: report commenced 14 June 2018 and only resolutions not actioned are reported on.

Meeting Date	Meeting Type	Report Number	Report Title
11 July 2018	OCM	10.2	REVIEW OF 2015/16 INDEPENDENT AUDIT REPORT AND MANAGEMENT REPORT

## Resolution

2. Instructs the Chief Executive Officer to hand-over day to day management of the Shire's administration to the Deputy CEO to enable the CEO to dedicate his whole time to complete the following (before departure on 31 August 2018):

Part	Status Update	% Complete
a) Annual Report 2014/15 by 30 July 2018;	To be tabled at 29 August meeting	
b) Council Minutes July to December 2015 by 25 July 2018;	To be tabled at 29 August meeting	
c) Annual Report 2015/16 by 14 August 2018;	To be tabled at 29 August meeting	
d) Council Minutes July 2016 to June 2017 by 21 August 2018; and	To be tabled at 29 August meeting	
e) Council Minutes July 2017 to May 2018 by 31 August 2018;	To be tabled at 29 August meeting	

3. Instructs the Deputy Chief Executive Officer to assume day to day management of the Shire's administration, Act as Chief Executive Officer and:

Part	Status Update	% Complete
a) implement procedures for authorisation and payment of accounts payable (creditors) in consultation with the Shires' Auditor by 31 August 2018;	Proposed new procedures discussed with Auditor, BPMS Provider and Westpac Bank. Will take time to change accounting / banking procedures (Sept)	15%
b) implement procedures for authorisation and payment of payroll (employees) in consultation with the Shires' Auditor by 31 August 2018;	Proposed new procedures discussed with Auditor, BPMS Provider and Westpac Bank. Will take time to change accounting / banking procedures (Sept)	15%
c) implement records management procedures in accordance with the Shires' Record Keeping Plan 2016 by 30 September 2018;	IT Systems changed to enable staff to use cloud EDMS	100%

d) undertake a review of the Shire's current financial management practices by 31 October 2018;	Not commenced	
e) provide the Auditor with balanced accounts and financial report for FYE 2016/17 by 30 July 2018;	Provided 17 August due to delays with balancing accounts	100%
f) achieve significant progress on the 2016/17 Audit by 30 September 2018;	Not commenced	
g) complete Annual Report 2016/17 by 31 October 2018, and	Not commenced	
h) commence the 2017/18 Audit by 1 November 2018.	Not commenced	

## Compliance / Action Calendar

This list has been compiled as a priority for compliance with the Local Government Act 1995 and associated Regulations and important Functions / Projects to be completed.

Other Acts such as OSH, EEO, etc have not been rigorously reviewed for compliance but major items included.

Other critical / important operational items have also been included.



Activity	Description	Legislation	Section	Notes	Responsible Officer	Progress as at 25 August 2018
Corporate Records	Corporate records on CEO Notebooks to be copied to Shire Server	State Records Act 2000			CEO	
Annual Report 2014-15	Annual Report to be accepted by Council	Local Government Act 1995	s5.53 s5.54	Annual. Adopted by Council by 31 Dec or no later than 2 months after the auditor's report becomes available	CEO	
Annual Report 2014-15	Adoption of Annual Report - Advertise Local Public Notice	Local Government Act 1995	s5.55	Annual	ACEO	
Annual Report 2014-15	Send copies of Annual Report to Department of Local Government			Annual	ACEO	
Annual Report 2014-15	A copy of the annual report is to be placed on the Shire's website			Annual	ACEO	
Roads to Recovery	Quarterly, Annual, etc reports			Auditors Annual Report to be completed	ACEO	2015/16 & 2016/17 Complete, start on 2017/18
Update Shire Website	Update content for public information	Local Government Act 1995 and Local Government (Administration) Regulations 1996	s5.25(1)(j) Reg 14	Minutes 2015-2017 and Annual Reports 2015-7 to be completed.	CEO	
Related Party Transactions	New Accounting Standard to be implemented for 2016/17 FYE	Australian Accounting Standards	AASB124	Annual	CEO	
ESL Declaration of Annual Service Levy Billing	Complete Form A - Schedule 4 - ESL Declaration of Annual Service Levy Billing	Fire & Emergency Services Authority of WA Act 1998 FESA Manual of Operations - Section 5	Part 6A Div 5	Annual	CEO	
Disability Access and Inclusion Plan Review	Commence Review	Disability Services Act 1993	s29(7)	5-yearly, next due ?	CEO	
Regional Roads Group	Recoup Funding			As required	ACEO	Up to Date
Regional Road Group and Aboriginal Access Roads	Annual Funding Applications			Annual August & October	ACEO	RRG August being completed
Annual Financial Report 2015/16	After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1. Send to the Executive Director, DLG within 30 days. Email to <a href="mailto:annualreport@dlg.wa.gov.au">annualreport@dlg.wa.gov.au</a>	Local Government (Financial Management) Regulations 1996	Reg51 (1) Reg51 (2)	Annual	ACEO	Completed
Annual Audit Report 2015/16	Annual Audit Report - OCM Report, A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to — (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and (b) ensure that appropriate action is taken in respect of those matters.	Local Government Act 1995	s7.12A(3)	Annual	ACEO	Report to Council July 2018 - Completed
Audit Actions Report 2015/16	A local government is to — (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.	Local Government Act 1995	s7.12A(4)	Annual	ACEO	October
Annual Report 2015/16	Annual Report to be accepted by Council	Local Government Act 1995	s5.53 s5.54	Annual. Adopted by Council by 31 Dec or no later than 2 months after the auditor's report becomes available	CEO	
Annual Report 2015-16	Adoption of Annual Report - Advertise Local Public Notice	Local Government Act 1995	s5.55	Annual	ACEO	
Annual Report 2015-16	Send copies of Annual Report to Department of Local Government	Local Government Act 1995		Annual	ACEO	
Annual Report 2015-16	A copy of the annual report is to be placed on the Shire's website	Local Government Act 1995		Annual	ACEO	
2014/15 Audit Management Letter	Review recommendations for implementation			CEO to review in conjunction with Reg 5 Review	ACEO	
AMP / AMIS	Update for new Fair Valuations, update Renewal Model			Data to align with FV, Balance Sheet & RAMM	ACEO	Core engaged to update
Performance Review	Completion of CEO & Staff Performance Reviews.	Local Government Act 1995	s5.38	Council Policy & CEO Procedure to be implemented and staff PD's / appraisals to be completed.	CEO/Coordinators	PD's being updated, Performance Reviews commenced
Great Central Road	Capital Works to construct to MRWA Standards			MRWA have requested report into standard of Shire work done before accepting	ACEO	Awaiting WML Report
Fair Value Valuations	Land & Buildings	Local Government Act 1995 Local Government (Financial Management) Regulations 1996	s6.4(2) r17A	3 yearly Review due 2016/17 Accounts	ACEO	Await 2016/17 Audit

Audit 2016/17 Interim	Interim Audit info to be Submitted to Auditor & respond to queries	Local Government Act 1995	s6.4 (3) & s7.12A	Annual	ACEO	Commenced - Draft AFS sent to Auditor
Assessment Notices	Working with Children - Assessment Notices Ensure currency of Assessment Notices for all staff (and volunteers) employed to work with children. Assessment Notice valid for 3-years [s14]	Working With Children (Criminal Record Checking) Act 2004	s22 s23 s24	Annual	F&AC	
Youth Services Review	Review of existing service and future service				ACEO	Core to commence September
Local Government Services Tender	Tender for LG Services to delivery services / projects e.g. \$3.3m sealing GCR				ACEO	On hold pending restructure
Road Traffic Counters	Counters to be used on roads for grant aquital info etc				CEO / Works Officer	
Financial Management Procedures	CEO to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures	Local Government (Financial Management) Regulations 1996	Reg.5(2)(c)	4-yearly, due 2017	CEO	
Acknowledgment of Receipt Returns (Both Annual & Primary)	On receipt of a return under section 5.75 and 5.76 from a person, the CEO or the Mayor or the President, as the case may be, is to give the person written acknowledgment of having received the return.	Local Government Act 1995	s5.77	As required. Ongoing dependant on staff terminations and elected member terms	CEO	
Audit 2016/17 Final	Financial report to be Submitted to Auditor & respond to queries	Local Government Act 1995	s6.4 (3) & s7.12A	Annual	ACEO	
Annual Financial Report 2016/17	After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1. Send to the Executive Director, DLG within 30 days. Email to annualreport@dlgc.wa.gov.au	Local Government (Financial Management) Regulations 1996	Reg51 (1) Reg51 (2)	Annual	ACEO	
Annual Audit Report 2016/17	Annual Audit Report - OCM Report, A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to — (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and (b) ensure that appropriate action is taken in respect of those matters.	Local Government Act 1995	s7.12A(3)	Annual	ACEO	
Audit Actions Report 2016/17	A local government is to — (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.	Local Government Act 1995	s7.12A(4)	Annual	ACEO	
Annual Report 2016/17	Annual Report to be accepted by Council	Local Government Act 1995	s5.53 s5.54	Annual. Adopted by Council by 31 Dec or no later than 2 months after the auditor's report becomes available	ACEO	
Annual Report 2016/17	Adoption of Annual Report - Advertise Local Public Notice	Local Government Act 1995	s5.55	Annual	ACEO	
Annual Report 2016/17	Send copies of Annual Report to Department of Local Government	Local Government Act 1995		Annual	ACEO	
Annual Report 2016/17	A copy of the annual report is to be placed on the Shire's website	Local Government Act 1995		Annual	ACEO	
Public Notice - OCM Calendar	Advertise Ordinary Council Meetings and Committee Meetings for the next 12 Months	Local Government (Administration) Regulations 1996	Reg 12 (1)	Annual Decmber	ACEO	
Annual Auditor Meeting 2016	Local government is to meet with the auditor of the local government at least once in every year.	Local Government Act 1996	s7.12A(2)	Annual after 2015/16 Audit completed	ACEO	Completed
Local Government Grants Commission Return	Annual Return to be Audited and completed September.			2017/18 Due 30 January	ACEO	
Councillor Training	Develop second round Training Plan for Councillors				CEO	Finalise with DLGSC / WALGA for 2019
2012-13 CLGF Report	Q4 RfR - Early Years Learning Centre			Report to DRD by 16 July	ACEO	Project Aquital completed
Organisation Structure	Update Org Structure with AA			Council Report to adopt	ACEO	Reviews commenced
Strategic Plan / Documents Recommendations	Progress implementation of recommendations from SCP, CBP, LTFP, AMP, AMIS, NAMA, WFP, RKP, DRP, RMP, LEMA, Reg17, Reg5, Audit Mgmt Letter			As required	DCEO	
Compliance Audit Return	Due to Audit Meeting Late Feb / Early March Due to OCM March Due to DLG by 31 March	Local Government Act 1995	s7.13(1)(i)	To be done online and signed hard copy to DLG.	CEO	
Public Health Plan	Prepare new PHP as per new act.	Public Health Act 2016	s38	Annual	EHO/CEO	
Strategic Community Plan	Commence desktop review Councillors			2nd Year	CEO / DCEO	Workshop September Council
Local Emergency Management Arrangements (&LERP)	State Risk Project	Emergency Services Act 2005	s41(1)	Liaise DEMC on local risk workshop	CEO / DCEO	FESA workshop with LEMC 2018
Policy Manual	Policy Manual Review			4 yearly review as per DLG advice	CEO / DCEO	
CEO Procedures	Procedures Review			4 yearly review as per DLG advice	CEO / DCEO	
Code of Conduct	Review	Local Government Act 1995	s5,103	Review due 2018 but consider for 2017 election.	CEO / DCEO	
Customer Service Charter	Review			Biennial	DCEO	

Authorised Officers	Authorised Officers - Purchasing & Requisitions - review listing - remove details of officers who are no longer relevant	Local Government (Financial Management)	Reg.5	Annual	DCEO/CEO	Re-issue Council Policy re Purchasing to affected staff
Mid-Year budget review	Review to DLGC				CEO / DCEO	Completed
Corporate Business Plan	Commence review after SCP				CEO / DCEO	
Long Term Financial Plan	Commence review with CBP				CEO / DCEO	
Fringe Benefit Tax Return	The FBT return is lodged electronically to the ATO each year in May	FBT		Annual	CEO	
Performance Review	Completion of CEO & Staff Performance Reviews.	Local Government Act 1995	s5.38	Annual (CEO Oct)	DCEO	
Fair Value	Infrastructure	Local Government Act 1995 Local Government (Financial Management) Regulations 1996	s6.4(2) r17A	3 Yearly Review due 2017/18 Accounts	ACEO	Commenced for 2017/18 AFS
Integrity & Conduct Survey	Provide Annual Report to Commissioner for Public Interests Disclosures	Public Interest Disclosure Act 2003	s23(f)	Annual	ACEO	Completed
Annual Budget	Budget draft	Local Government Act 1995	s6.2	Annual	ACEO	To August Council
Compliance Audit Report	Compliance Audit Return - update of progress with implementation of remedial Action	Local Government Act 1995	s7.13(1)(i)	As required	CEO	
Sub - Delegation Register	Memorandum by the CEO to Delegated Officers setting their sub-delegation from the CEO.	Local Government Act 1995	s5.44(2)	Annual	CEO	
Annual Returns	Annual (Financial) Returns - distributed to Councillors and designated staff for return Due - 31 August	Local Government Act 1995	s5.76	Annual	CEO	
FOI Annual Statement	FOI Annual Statistical Data - forward to the Commissioner Due July	Freedom of Information Act 1992	s111(3)	Annual	CEO	
Corporate Business Plan	Ensure Budget balances to Annual Budget to be adopted	Local Government Act 1995 & Local Government (Administration) Regulations 1996	s5.56 & Reg 19DA	Annual	DCEO	
Budget Adoption	Budget to OMC for Adoption	Local Government Act 1995	s6.2	Annual by 31 August	ACEO	To August Council
Fee & charges	Fees & Charges Review - Council to adopt with Budget	Local Government Act 1995	s6.16	Annual	CEO	To August Council
Early Years Learning Centre building extension	Monitor defects for rectifications	DRD CLGF funded		Contract Retention funds to be released	CEO	
Acknowledgment of Receipt Returns (Both Annual & Primary)	On receipt of a return under section 5.75 and 5.76 from a person, the CEO or the Mayor or the President, as the case may be, is to give the person written acknowledgment of having received the return.	Local Government Act 1995	s5.77	Ongoing dependant on staff terminations and elected member terms	CEO	
Annual Budget	Copy of Budget to be provided to the Executive Director of Dept of LG within 30 days of adoption by Council. Email to annualbudget@dlgc.wa.gov.au	Local Government (Fin Mgt) Regs 1996	Reg 33	Annual	CEO	
Review OSH	Review of occupational safety and health legislation in relation to risk register (also refer Shire RM Framework)	Occupational Safety and Health Act 1984	s 19	Annual - Develop Risk Register	CEO / DCEO	
Delegation Register - Committees / CEO & Employees / Authorised Officers	Delegation Register - Review - OCM Report	Local Government Act 1995	s5.18 s5.46 s9.10 s9.29	Annual	CEO/DCEO	
Annual Report - Food	Annual Report - Due 28 October	Food Act 2008	S121	Annual	EHO/CEO	
Tender Register	Check that the tenders register is up to date and available for public inspection	Local Government (Functions & General) Regulations 1996	Reg 17 (1)	Annual	CEO	
Financial Interests Register	Review and remove details of officers / elected members who are no longer relevant	Local Government Act 1995	s5.88(3)	Annual. Returns to be kept for further 5 years	DCEO	
Gift & Contribution to Travel Register	Update gift / contribution to travel registers with new entries, includes election gifts and notifiable gifts	Local Government Act 1995 and Local Government (Administration) Regulations 1996	s5.62(2) s5.83 Reg.34B	As required	CEO	
Complaints Register	Complaints officer to maintain a register of complaints regarding breaches of the Act.	Local Government Act 1995	s5.121(1)	Update the document when a complaint is received.	CEO	
Acknowledgment of Receipt Returns (Both Annual & Primary)	On receipt of a return under section 5.75 and 5.76 from a person, the CEO or the Mayor or the President, as the case may be, is to give the person written acknowledgment of having received the return.	Local Government Act 1995	s5.77	As required. Ongoing dependant on staff terminations and elected member terms	CEO / DCEO	As required
Financial Activity Statement Report for OCM	Financial activity statement to council	Local Government (Financial Management) Regulations 1996	Regs 13.3 & 34	Monthly	ACEO	On track
Business Activity / Instalment Activity Statement for Shire	Submit statement to ATO	Australian Tax Office		Monthly by the 21st	CEO	July 18 Completed
Delegation Register - Committees / CEO & Employees / Authorised Officers	Delegation Register - Review - OCM Report	Local Government Act 1995	s5.18 s5.46 s9.10 s9.29	Annual	CEO/DCEO	
Business Continuity Disaster Recovery Plan	Review of Plan			Biennial	DCEO	
Risk management, internal control and legislative compliance	Commence review	Local Government (Audit) Regulations 1996	Reg. 17	Biennial, due 2019	DCEO/CEO	
Record Keeping Plan	Review and submit to State Records Commission - required every 5-years OR when significant change to organisations functions	State Records Act 2000	s28	5 yearly	DCEO	Reviewed 2016
Financial Management Procedures	CEO to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures	Local Government (Financial Management) Regulations 1996	Reg.5(2)(c)	4-yearly, due 2021	ACEO	



**Shire of Ngaanyatjaraku**  
ON A JOURNEY

## Policy Register – Corporate Services

<b>Policy Title</b>	CS 2.29 Drug and Alcohol
<b>Document version</b>	
<b>Policy number</b>	
<b>Council Adoption date</b>	
<b>Minute number</b>	
<b>Review due date</b>	
<b>Date revoked</b>	
<b>Responsible officer</b>	

### *The Shire of Ngaanyatjaraku's Commitment*

The Shire of Ngaanyatjaraku and its employees must take all reasonable care not to endanger the safety of themselves or others (including customers) in the workplace. Alcohol and other drug usage becomes an occupational safety and health issue if a worker's ability to exercise judgment, coordination, motor control, concentration and alertness at the workplace is impaired. For the purposes of this policy, the term "employee/s" shall extend to cover contractors, volunteers and any person performing work for or with the Shire of Ngaanyatjaraku in any capacity.

### *The Individual's Responsibility*

Under the *Occupational Safety and Health Act 1984* (the OSH Act), workers must take reasonable care of their own safety and health and not endanger the safety and health of others at the workplace. The consumption of alcohol and/or drugs while at work is unacceptable, except in relation to any authorised and responsible use of alcohol at workplace social functions outside the Shire. Employees are required to present themselves for work and remain, while at work, capable of performing their work duties safely. An employee who is under the influence of alcohol and/or drugs at the workplace, or is impaired, may face disciplinary action including possible termination of employment.

### *Reporting Requirements*

Employees must report to their employer any situation where they genuinely believe that an employee may be affected by alcohol and/or other drugs.

### *Drug Use on the Premises*

Employees who buy, take, or sell drugs on Shire of Ngaanyatjaraku premises, may be found to have engaged in serious misconduct. Such behaviour may result in disciplinary action up to and including dismissal. Employees who have been prescribed medication/drugs by a medical practitioner that could interfere with their ability to safely carry out their role must inform their Coordinator or the Finance and Administration Coordinator and disclose any side effects that these medication/drugs may cause.

### *Consumption of Alcohol on the Premises*

Except in situations where the Shire of Ngaanyatjaraku holds a function outside the Shire and alcohol is provided, employees must not bring in and/or consume alcohol in the workplace or the Shire.

### *Drug/Alcohol Treatment Programs*

## **PUBLIC AGENDA ATTACHMENTS - ORDINARY MEETING OF COUNCIL 29 AUGUST 2018**

Where an employee acknowledges that they have an alcohol or drug problem and are receiving help and treatment, the Shire will provide assistance to the employee.

- The Shire will allow an employee to access any accrued personal or annual leave while they are undergoing treatment. and;
- The Shire will take steps to return an employee to their employment position after completion of the treatment program, if practicable in the circumstances.

Where an employee acknowledges that they have an alcohol or drug problem and are receiving help and treatment, the line supervisor or members of senior management, will review the full circumstances and agree on a course of action to be taken. This may include redeployment to suitable alternative employment, or possible termination from employment if the employee is unable to safely carry out the requirements of their role.

### *Coordinators' Responsibilities - Consumption of Alcohol at Work Sponsored Functions outside of the Shire*

Coordinators shall:

- encourage their people to make alternative arrangements for transport to and from work prior to the function;
- ensure that the following is made available: - Low alcohol beer, soft drinks and water - Beverages: Tea, Coffee and Food;
- if the manager believes a person may be over the BAC 0.05 limit, assist the person with safe transport home (including contacting a family member or arranging a taxi); and
- if the manager must leave the function early, appoint a delegate to oversee the rest of the function.

### *Pre-Employment Medical Tests*

As part of the recruitment selection criteria, preferred candidates for employment positions may be required to attend a medical assessment which includes drug and alcohol testing.

### *Identification of Impairment & Testing*

If the Shire of Ngaanyatjaraku has reasonable grounds to believe that an employee is affected by drugs and/or alcohol it will take steps to address the issue.

Reasonable grounds may include (but are not limited to), where an employee's coordination appears affected, has red or bloodshot eyes or dilated pupils, smells of alcohol, acts contrary to their normal behaviour, or otherwise appears to be affected by drugs and/or alcohol.



If the Shire of Ngaanyatjaraku suspects that an employee is under the influence of drugs and/or alcohol it may pursue any or all of the following actions:

- direct an employee to attend a medical practitioner and submit to a medical assessment to determine whether the employee is fit to safely perform their duties;
- require that an employee undergo drug and alcohol testing administered by a representative of the Shire of Ngaanyatjaraku;
- direct an employee to go home.

A medical assessment may include a drug and/or alcohol test. Testing shall be conducted in accordance with the Australian Standard AS/NZS 4308:2008 - Procedures for specimen collection and the detection and quantitation of drugs of abuse in urine.

In circumstances where an employee indicates the consumption of prescription or pharmacy drugs, the Shire of Ngaanyatjaraku may request further information from the medical practitioner conducting the assessment about the effects and proper usage of the prescription or pharmacy drugs being taken. The Shire of Ngaanyatjaraku may direct the employee to go home following the medical assessment until it can be established that they are fit to undertake their duties.

If an employee refuses to attend a medical examination or refuses to submit to an alcohol or drug test, the employee will be immediately directed to go home. Refusal to attend a medical assessment or refusal to go home constitutes a breach of this policy and may result in disciplinary action being taken against the employee up to and including the termination of employment.

The following steps are to be taken where an employee who has submitted to a medical assessment returns a positive test result for alcohol and/or drugs:

- The employee tested and the Chief Executive Officer (or respective employer) will be informed of the result;
- A disciplinary discussion will take place in accordance with the disciplinary policies and procedures of the Shire of Ngaanyatjaraku.

An employee who returns a positive test will be in breach of this policy. A breach of this policy may result in disciplinary action being taken against the employee up to and including the termination of employment.

*Education, Training & Awareness*

## **PUBLIC AGENDA ATTACHMENTS - ORDINARY MEETING OF COUNCIL 29 AUGUST 2018**

Employees who recognise that they have a drink or drug problem, or that they are at risk of developing one, are encouraged to come forward so that they can be assisted to get the appropriate help.

The Shire of Ngaanyatjaraku engages the services of an external Employee Assistance Provider who can provide the organisation's people with free and confidential counselling

### ***Consequences of Breaching this Policy***

An employee engaged by the Shire of Ngaanyatjaraku who breaches the provisions of this policy may face disciplinary action including possible termination of employment.

### ***Variation to this Policy***

This policy may be cancelled or varied from time to time. All the organisation's employees will be notified of any variation to this policy by the normal correspondence method.

### **Related Corporate Documents**

- Disciplinary Policy
- Grievances, Investigations, & Resolutions Procedure (where applicable)

### **ACKNOWLEDGEMENT OF POLICY CONDITIONS**

I declare that I have read and have accepted the Council policy and procedures concerning Drug and Alcohol.

.....  
Employees Name

.....  
Employees Signature

Date .....

# **SHIRE OF NGAANYATJARRAKU**

## **BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2019**

### **TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	4
Rate Setting Statement	5
Notes to and Forming Part of the Budget	6 to 33
Supplementary Information	34

**SHIRE OF NGAANYATJARRAKU**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
<b>Revenue</b>				
Rates	8	255,759	239,238	246,670
Operating Grants, Subsidies and Contributions	2(a)	3,185,891	8,898,802	4,450,771
Fees and Charges	11	316,840	395,264	359,590
Interest Earnings	2(a)	6,497	16,927	19,690
Other Revenue	2(a)	<u>31,087</u>	<u>68,392</u>	<u>42,880</u>
		3,796,073	9,618,623	5,119,601
<b>Expenses</b>				
Employee Costs		(2,709,286)	(2,120,452)	(2,269,551)
Materials and Contracts		(2,405,705)	(2,471,078)	(3,237,928)
Utility Charges		(95,000)	(102,313)	(58,500)
Depreciation on Non-Current Assets	2(a)	(1,366,389)	(1,373,457)	(2,522,000)
Interest Expenses	2(a)	0	0	0
Insurance Expenses		(123,000)	(116,046)	(163,300)
Other Expenditure		<u>(117,140)</u>	<u>(125,119)</u>	<u>(120,200)</u>
		<u>(6,816,520)</u>	<u>(6,308,465)</u>	<u>(8,371,480)</u>
		(3,020,447)	3,310,158	(3,251,879)
 Non-Operating Grants, Subsidies and Contributions		 8,687,675	 287,316	 6,712,409
Profit on Asset Disposals	3	0	22,727	0
Loss on Asset Disposals	3	<u>0</u>	<u>0</u>	<u>0</u>
 <b>NET RESULT</b>		 <b>5,667,229</b>	 <b>3,620,201</b>	 <b>3,460,530</b>
 <b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
 <b>TOTAL COMPREHENSIVE INCOME</b>		 <b><u>5,667,229</u></b>	 <b><u>3,620,201</u></b>	 <b><u>3,460,530</u></b>

**Notes:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF NGAANYATJARRAKU**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
<b>Revenue (Refer Notes 1,2,8 to 13)</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
Governance		3,000	4,680	8,000
General Purpose Funding		1,759,096	5,063,259	3,420,294
Law, Order, Public Safety		420	3,536	80
Health		105,200	107,217	104,752
Education and Welfare		318,000	505,357	440,000
Housing		20,000	11,086	45,000
Community Amenities		87,000	96,409	137,500
Recreation and Culture		222,307	306,262	238,640
Transport		1,274,051	3,474,107	691,985
Economic Services		7,000	7,766	11,200
Other Property and Services		<u>0</u>	<u>38,943</u>	<u>22,150</u>
		3,796,073	9,618,623	5,119,601
<b>Expenses Excluding Finance Costs (Refer Notes 1,2 &amp; 14)</b>				
Governance		(139,103)	(143,121)	(121,900)
General Purpose Funding		(24,825)	(25,168)	(28,213)
Law, Order, Public Safety		(91,031)	(85,273)	(94,945)
Health		(488,745)	(389,798)	(445,269)
Education and Welfare		(1,093,417)	(997,912)	(1,138,677)
Housing		(336,166)	(322,876)	(615,122)
Community Amenities		(610,465)	(452,148)	(627,270)
Recreation and Culture		(872,682)	(851,423)	(1,302,469)
Transport		(2,983,962)	(2,750,111)	(3,838,115)
Economic Services		(163,128)	(124,868)	(127,131)
Other Property and Services		<u>(12,995)</u>	<u>(165,767)</u>	<u>(32,369)</u>
		(6,816,520)	(6,308,465)	(8,371,480)
<b>Non-operating Grants, Subsidies and Contributions</b>				
Education and Welfare		0	0	0
Transport		<u>8,687,675</u>	<u>287,316</u>	<u>6,712,409</u>
		5,667,229	287,316	6,712,409

**SHIRE OF NGAANYATJARRAKU**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>Profit/(Loss) On</b>				
<b>Disposal Of Assets (Refer Note 3)</b>				
Governance		0	22,727	0
Community Amenities		0	0	0
Recreation & Culture		0	0	0
Transport		0	0	0
Other Property and Services		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>NET RESULT</b>		<b>5,667,229</b>	<b>3,620,201</b>	<b>3,460,530</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Comprehensive Income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>5,667,229</b>	<b>3,620,201</b>	<b>3,460,530</b>

**Notes:**

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF NGAANYATJARRAKU**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		255,759	436,433	246,670
Operating Grants,				
Subsidies and Contributions		3,185,891	5,237,570	4,450,771
Fees and Charges		316,840	396,555	359,590
Interest Earnings		6,497	16,927	19,690
Goods and Services Tax		0	18,347	0
Other Revenue		<u>31,087</u>	<u>68,392</u>	<u>42,880</u>
		3,796,073	6,174,224	5,119,601
<b>Payments</b>				
Employee Costs		(2,709,286)	(1,828,487)	(2,269,551)
Materials and Contracts		(2,405,705)	(2,208,927)	(3,237,928)
Utility Charges		(95,000)	(102,313)	(58,500)
Interest Expenses		0	0	0
Insurance Expenses		(123,000)	(116,046)	(163,300)
Goods and Services Tax		0	0	0
Other Expenditure		<u>(117,140)</u>	<u>(125,119)</u>	<u>(120,200)</u>
		<u>(5,450,131)</u>	<u>(4,380,892)</u>	<u>(5,849,480)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>(1,654,058)</u>	<u>1,793,332</u>	<u>(729,879)</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of				
Land and Buildings	4	(90,000)	(164,041)	(172,212)
Payments for Purchase of				
Property, Plant & Equipment	4	(238,000)	(166,865)	(430,000)
Payments for Construction of				
Infrastructure	4	(9,084,775)	(3,565,681)	(5,306,478)
Non-Operating Grants,				
Subsidies and Contributions				
used for the Development of Assets		8,687,675	287,316	6,712,409
Proceeds from Sale of				
Plant & Equipment	3	<u>0</u>	<u>22,727</u>	<u>0</u>
<b>Net Cash Used in Investing Activities</b>		<u>(725,100)</u>	<u>(3,586,544)</u>	<u>803,719</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	0	0	0
Advances to Community Groups				
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5			
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Increase (Decrease) in Cash Held</b>		(2,379,158)	(1,793,212)	73,840
Cash at Beginning of Year		<u>3,270,636</u>	<u>5,063,848</u>	<u>5,003,690</u>
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>891,478</u></u>	<u><u>3,270,636</u></u>	<u><u>5,077,530</u></u>

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

**SHIRE OF NGAANYATJARRAKU**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
<b>Revenue</b>	1,2			
Governance		3,000	27,407	8,000
General Purpose Funding		1,503,337	4,824,788	3,173,624
Law, Order, Public Safety		420	3,536	80
Health		105,200	107,217	104,752
Education and Welfare		318,000	505,357	440,000
Housing		20,000	11,086	45,000
Community Amenities		87,000	96,409	137,500
Recreation and Culture		222,307	306,262	238,640
Transport		9,961,726	3,761,423	7,404,394
Economic Services		7,000	7,766	11,200
Other Property and Services		<u>0</u>	<u>38,943</u>	<u>22,150</u>
		12,227,989	9,690,194	11,585,340
<b>Expenses</b>	1,2			
Governance		(139,103)	(143,121)	(121,900)
General Purpose Funding		(24,825)	(25,168)	(28,213)
Law, Order, Public Safety		(91,031)	(85,273)	(94,945)
Health		(488,745)	(389,798)	(445,269)
Education and Welfare		(1,093,417)	(997,912)	(1,138,677)
Housing		(336,166)	(322,876)	(615,122)
Community Amenities		(610,465)	(452,148)	(627,270)
Recreation and Culture		(872,682)	(851,423)	(1,302,469)
Transport		(2,983,962)	(2,750,111)	(3,838,115)
Economic Services		(163,128)	(124,868)	(127,131)
Other Property and Services		<u>(12,995)</u>	<u>(165,767)</u>	<u>(32,369)</u>
		(6,816,520)	(6,308,465)	(8,371,480)
<b>Net Result Excluding General Rates</b>		5,411,469	3,381,729	3,213,860
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	0	(22,727)	0
Depreciation on Assets	2(a)	1,366,389	1,373,457	2,522,000
Movement in Non-Current Staff Leave Provisions		0	0	0
<b>Capital Expenditure and Revenue</b>				
Purchase Property, Plant and Equipment	3	(328,000)	(330,906)	(602,212)
Purchase Infrastructure	3	(9,084,775)	(3,565,681)	(5,306,478)
Proceeds from Disposal of Assets	4	0	22,727	0
Transfers to Reserves (Restricted Assets)	6	(6,048)	(16,663)	(19,240)
Transfers from Reserves (Restricted Assets)	6	625,253	0	(157,212)
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	3,373,238	2,292,064	2,960,406
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	1,613,285	3,373,238	3,172,218
<b>Amount Required to be Raised from General Rate</b>	8	<u>(255,759)</u>	<u>(239,238)</u>	<u>(246,670)</u>

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



**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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 Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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. A separate statement of those monies appears at Note 16 to this budget document.

**(b) 2017/18 Actual Balances**

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a Gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**(f) Superannuation**

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) 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 in Note 7 - Net Current Assets.

**(h) 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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(i) 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.

***Land Held for Resale***

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(j) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

***Mandatory Requirement to Revalue Non-Current Assets***

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

A Local government must revalue an asset of the local government -

- (a) Whenever the local government is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount; and
- (b) in any event, within a period of at least 3 years but no more than 5 years after the day on which the asset was last valued or revalued.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

***Land Under Control***

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

***Revaluation***

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

***Transitional Arrangement***

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

***Land Under Roads***

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

***Depreciation***

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

Depreciation rates and periods used for each class of depreciable asset are:

Buildings	2.00%
Furniture and equipment	25.0%
Plant and equipment	17.50%
Infrastructure, Formation	0.00%
Infrastructure, Pavement	4.32%
Infrastructure, Seal	4.30%
Infrastructure, Kerb	4.94%
Infrastructure, Drainage	3.16%
Infrastructure, Recreation	2.00%

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

***Capitalisation Threshold***

Expenditure on items of equipment under \$2,500 is not capitalised. Rather, it is recorded on an "Attractive Items" list for reference and maintenance.

**(k) Fair Value of Assets and Liabilities**

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair Value Hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

***Valuation techniques***

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

**(l) Financial Instruments**

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) Financial Instruments (Continued)**

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

*(i) Financial assets at fair value through profit and loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.



**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

***Impairment***

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

***Derecognition***

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(m) Impairment of Assets**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets (Continued)**

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

**(n) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**(q) Provisions**

Provisions are recognised when the Council 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.

**(r) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**(s) Interests in Joint Arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(t) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Council's intentions to release for sale.

**(u) Comparative Figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

**(v) Budget Comparative Figures**

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

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
(a) <b>Net Result</b>			
The Net Result includes:			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	55,000	46,267	90,000
Other Services	0	0	0
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	21,000	24,666	32,000
General Purpose Funding	0	0	0
Law, Order, Public Safety	2,500	2,568	4,000
Health	23,500	23,476	30,000
Education and Welfare	37,000	36,628	118,000
Housing	92,735	93,051	403,000
Community Amenities	60,000	60,970	95,000
Recreation and Culture	55,179	53,857	297,000
Transport	1,065,975	1,069,685	1,535,000
Economic Services	8,500	8,556	8,000
Other Property and Services	0	0	0
	<u>1,366,389</u>	<u>1,373,457</u>	<u>2,522,000</u>
<b><u>By Class</u></b>			
Land and Buildings	157,235	136,533	755,000
Furniture and Equipment	6,000	8,184	33,000
Plant and Equipment	160,980	188,678	234,000
Roads and Footpaths	1,042,174	1,040,062	1,500,000
Other	0	0	0
	<u>1,366,389</u>	<u>1,373,457</u>	<u>2,522,000</u>
(ii) Crediting as Revenues:			
<b>Operating Grants, Subsidies and Contributions</b>			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	6,047	16,663	19,240
- Other Funds	450	264	450
Other Interest Revenue (refer note 13)	0	0	0
	<u>6,497</u>	<u>16,927</u>	<u>19,690</u>
(iii) <b>Other Revenue</b>			
Reimbursements and Recoveries	0	0	0
Other	31,087	68,392	42,880
	<u>31,087</u>	<u>68,392</u>	<u>42,880</u>

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

**COMMUNITY VISION**

The Shire of Ngaanyatjarraku is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

**GOVERNANCE**

**Objective:**

To provide a decision-making process for the efficient allocation of scarce resources.

**Activities:**

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

**Objective:**

To collect revenue to allow for the provision of services.

**Activities:**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

To provide services to help ensure a safer and environmentally conscious community.

**Activities:**

Supervision and enforcement of various local laws relating to fire prevention and other aspects of public safety including emergency services.

**HEALTH**

**Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

Inspection of food outlets and their control, provision of meat inspection services, noise control and a waste pick-up service.

**EDUCATION AND WELFARE**

**Objective:**

To provide services to children and youth.

**Activities:**

Maintenance of playgroup centre (early years learning) and operation of youth services.

**HOUSING**

**Objective:**

To provide and maintain staff housing.

**Activities:**

Provision and maintenance of staff housing.

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**COMMUNITY AMENITIES**

**Objective:**

To provide services required by the community.

**Activities:**

Rubbish collection services, litter control, storm water maintenance and protection of the environment.

**RECREATION AND CULTURE**

**Objective:**

To establish and effectively manage infrastructure and resources which will help the social well-being of the community.

**Activities:**

Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.

**TRANSPORT**

**Objective:**

To provide safe, effective and efficient transport services to the community.

**Activities:**

Construction and maintenance of roads, streets, footpaths, depot, and traffic control. Cleaning of streets and maintenance of street trees.

**ECONOMIC SERVICES**

**Objective:**

To help promote the shire and its economic wellbeing.

**Activities:**

Tourism and area promotion, provision of rural services including weed and vermin control. Building control.

**OTHER PROPERTY & SERVICES**

**Objective:**

To monitor and control council's overheads operating accounts.

**Activities:**

Private works operation, plant repairs, operation costs and administrative costs.

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**3. DISPOSALS OF ASSETS**

The following assets are budgeted to be disposed of during the year.

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	2018/19 BUDGET \$	2018/19 BUDGET \$	2018/19 BUDGET \$
	0	0	0

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	2018/19 BUDGET \$	2018/19 BUDGET \$	2018/19 BUDGET \$
	0	0	0

**Summary**

	2018/19 BUDGET \$
Profit on Asset Disposals	0
Loss on Asset Disposals	0
	0



**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**4. ACQUISITION OF ASSETS**

The following assets are budgeted to be acquired during the year:

Asset Class	Reporting Program						
	Governance \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$
<u>Property, Plant and Equipment</u>							
Land and Buildings	0	0	40,000	25,000	0	25,000	0
Furniture and Equipment	5,000	0	0	0	0	0	0
Plant and Equipment	0	223,000	0	0	0	0	10,000
<u>Infrastructure</u>							
Roads	0	0	0	0	0	0	9,084,775
	5,000	223,000	40,000	25,000	0	25,000	9,094,775
							9,412,775
							9,084,775
							233,000
							5,000
							90,000

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**5. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

No borrowings currently exist.

**(b) New Debentures - 2018/19**

It is not anticipated any new debentures will be drawn during 2018/19.

**(c) Unspent Debentures**

Council had no unspent debenture funds as at 30th June 2018 nor is it expected to have unspent debenture funds as at 30th June 2019.

**(d) Overdraft**

No overdraft facilities currently exist with the Shire's bank.

It is not anticipated that this facility will be required to be utilised during 2018/19.

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
<b>6. RESERVES</b>			
<b>Asset Replacement, Acquisition &amp;</b>			
<b>(a) Development Reserve</b>			
Opening Balance	846,603	830,071	766,555
Amount Set Aside / Transfer to Reserve	6,000	16,533	17,628
Amount Used / Transfer from Reserve	<u>(625,253)</u>	<u>0</u>	<u>(157,212)</u>
	<u>227,350</u>	<u>846,603</u>	<u>626,971</u>
<b>(b) Cultural Centre Reserve</b>			
Opening Balance	70,230	70,100	70,116
Amount Set Aside / Transfer to Reserve	47	130	1,612
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>70,277</u>	<u>70,230</u>	<u>71,728</u>
<b>Total Reserves</b>	<u>297,627</u>	<u>916,833</u>	<u>698,699</u>

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

**SUMMARY OF RESERVE TRANSFERS**

**Transfers to Reserves**

Asset Replacement, Acquisition & Development	6,000	16,533	17,628
Cultural Centre Reserve	<u>47</u>	<u>130</u>	<u>1,612</u>
	<u>6,047</u>	<u>16,663</u>	<u>19,240</u>

**Transfers from Reserves**

Asset Replacement, Acquisition & Development	(625,253)	0	(157,212)
Cultural Centre Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>(625,253)</u>	<u>0</u>	<u>(157,212)</u>

<b>Total Transfer to/(from) Reserves</b>	<u>(619,205)</u>	<u>16,663</u>	<u>(137,972)</u>
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**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**6. RESERVES (Continued)**

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

**Asset Replacement, Acquisition & Development Reserve**

To provide and replace the necessary equipment, furniture, plant, buildings and infrastructure comprising of roads, drains, footpaths and recreational reserves.

**Cultural Centre Reserve**

To provide for the successful operation of the Cultural Centre as provided for in clause 8.2 of the management deed between the Shire of Ngaanyatjarraku, Warburton Community Incorporated and the Ngaanyatjarra Council (Aboriginal Corporation), transfers to the reserve representing surplus funds from the day to day operations of the Cultural Centre after deducting costs incurred by the Shire.

It is the Shire's intention to utilise the funds held in the abovementioned reserves for the purpose of not utilising Overdraft Facilities from time to time during the financial year. The benefit to the Shire is that it reduces financing costs.

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	Note	2018/19 Budget \$	2017/18 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	593,851	2,353,803
Cash - Restricted Reserves	15(a)	297,627	916,833
Receivables		2,416,834	2,416,834
Inventories		<u>41,862</u>	<u>41,862</u>
		3,350,173	5,729,332
<b>LESS: CURRENT LIABILITIES</b>			
Trade and Other Payables		(1,080,332)	(1,080,332)
Provisions		<u>(358,929)</u>	<u>(358,929)</u>
		(1,439,261)	(1,439,261)
<b>NET CURRENT ASSET POSITION</b>		1,910,912	4,290,071
Less: Cash - Restricted Reserves	15(a)	(297,627)	(916,833)
<b>ESTIMATED SURPLUS C/FWD</b>		<u>1,613,285</u>	<u>3,373,238</u>

The estimated surplus c/fwd in the 2017/18 actual column represents the surplus brought forward as at 1 July 2018.

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**8. RATING INFORMATION - 2018/19 FINANCIAL YEAR**

<u><b>RATE TYPE</b></u>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2018/19 Budgeted Rate Revenue \$</b>	<b>2018/19 Budgeted Interim Rates \$</b>	<b>2018/19 Budgeted Back Rates \$</b>	<b>2018/19 Budgeted Total Revenue \$</b>	<b>2017/18 Actual \$</b>
<b>General Rate</b> UV	0.210000	34	908,940	190,877	0	0	190,877	172,943
<b>Sub-Totals</b>		34	908,940	190,877	0	0	190,877	172,943
<b>Minimum Payment</b> UV	<b>Minimum \$</b>							
<b>Sub-Totals</b>	245	0	0	0	0	0	0	0
Discounts (Note 12) Exgratia Rates Ngaanyatjarra Community		0	0	0	0	0	0	0
<b>Total Amount Raised from General Rate</b>							64,882	64,882
<b>Total Rates</b>							255,759	237,825
							255,759	237,825

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**8(a). RATING INFORMATION - 2018/19 FINANCIAL YEAR (CONTINUED)**

All land except exempt land in the Shire of Ngaanyatjaraku is rated according to its Unimproved Value.

The general rates detailed above for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**9. SPECIFIED AREA RATE - 2018/19 FINANCIAL YEAR**

It is not the intention of the council to raise a specified area rate during the financial year ended 30 June 2019.

**10. SERVICE CHARGES - 2018/19 FINANCIAL YEAR**

It is not the intention of the council to raise a service charge during the financial year ended 30 June 2019.

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2018/19 Budget \$</b>	<b>2017/18 Actual \$</b>
Governance	500	55
General Purpose Funding	1,500	0
Health	200	0
Education and Welfare	7,000	9,124
Housing	20,000	11,086
Community Amenities	87,000	88,909
Recreation and Culture	195,640	278,416
Economic Services	5,000	7,766
Other Property and Services	0	(92)
	<u>316,840</u>	<u>395,264</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS**  
**- 2018/19 FINANCIAL YEAR**

The council does not intend to offer any discounts, incentives, concessions or write offs.



**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**13. INTEREST CHARGES AND INSTALMENTS - 2018/19 FINANCIAL YEAR**

The council has not imposed any administration charges on rates paid by instalments.

11% interest will be applied on all overdue rates, which will start accruing after the due date of annual rates, instalments and interim rates. Interest will continue to accrue until the outstanding amount is paid.

**Outstanding Rates**

Rate accounts that remain outstanding after the due date will be recovered with legal action.

Where such action is instigated, ALL costs incurred by Council will be added to the outstanding rates balances.

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 31 December 2018 or 35 days after the date of service appearing on the rate notice whichever is the later.

**Option 2 (Two Instalments)**

First instalment to be received on or before 31 December 2018 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and half the current rates and service charges.

Second instalment to be made on or before 29 February 2019

**Option 3 (Four Instalments)**

First instalment to be received on or before 31 December 2018 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and one quarter of the current rates and service charges.

Second instalment to be made on or before 29 February 2019, third instalment to be made on or before 30 April 2019 and the fourth instalment to be made on or before 30 June 2019.

**14. ELECTED MEMBERS REMUNERATION**

The following fees, expenses and allowances were paid to council members and/or the president.

**Meeting Fees**

- Ordinary Council Meetings (\$200 per Councillor, \$400 Shire President).

- Committee Meetings

- Other Meetings (Special Meetings \$100 all members).

**Annual Local Government Allowance**

- President's Allowance

- Deputy President's Allowance

Travelling Expenses

	<b>2018/19 Budget \$</b>	<b>2017/18 Actual \$</b>
	18,000	8,500
	3,000	600
	3,000	1,400
	4,000	5,191
	1,000	0
	<u>15,000</u>	<u>9,892</u>
	<u>44,000</u>	<u>25,583</u>

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**15. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Cash - Unrestricted	593,851	2,353,803	4,378,831
Cash - Restricted	<u>297,627</u>	<u>916,833</u>	<u>698,699</u>
	<u>891,478</u>	<u>3,270,636</u>	<u>5,077,530</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Asset Replacement, Acquisition & Dev. Reserve	227,350	846,604	626,971
Cultural Centre Reserve	<u>70,277</u>	<u>70,230</u>	<u>71,728</u>
	<u>297,627</u>	<u>916,833</u>	<u>698,699</u>

**(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result**

Net Result	5,667,229	3,620,201	3,460,530
Depreciation	1,366,389	1,373,457	2,522,000
(Profit)/Loss on Sale of Asset	0	(22,727)	0
(Increase)/Decrease in Receivables	0	(3,445,164)	0
(Increase)/Decrease in Inventories	0	0	0
Increase/(Decrease) in Payables	0	554,881	0
Increase/(Decrease) in Employee Provisions	0	0	0
Grants/Contributions for the Development of Assets	<u>(8,687,675)</u>	<u>(287,316)</u>	<u>(6,712,409)</u>
<b>Net Cash from Operating Activities</b>	<u><u>(1,654,058)</u></u>	<u><u>1,793,332</u></u>	<u><u>(729,879)</u></u>

**(c) Undrawn Borrowing Facilities**  
**Credit Standby Arrangements**

Bank Overdraft Limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	8,000	8,000	8,000
Credit Card Balance at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Amount of Credit Unused</b>	<u><u>8,000</u></u>	<u><u>8,000</u></u>	<u><u>8,000</u></u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF NGAANYATJARRAKU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**16. TRUST FUNDS**

It is not anticipated there will be any funds held by the local government over which it has not control and which will not be included in the financial statements during the year 2018/19.

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated the Shire will participate in any major land transactions during the 2018/19 financial year.

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated the Shire will participate in any trading undertakings or major trading undertakings during the 2018/19 financial year.



Shire of Ngaanyatjaraku  
ON A JOURNEY

**SHIRE OF NGAANYATJARRAKU  
SCHEDULE OF FEES AND CHARGES 2018/2019**

**Photocopying (per copy)**

- A4 (Shire supplied paper)
- A4 (customer supplied paper)
- A3 (Shire supplied paper)
- A3 (customer supplied paper)

**Laminating (per page)**

- A4
- A3

**Facsimile transmission (per page)**

- Outgoing
- Incoming

**Meeting Room Hire**

- Meeting Room Hire (per hour - up to 3 hours)
- Meeting Room Hire (per day)
- Cleaning charges (per hour - min 1 hour)
- Meeting room hire (2 days or more hire)

**Plant Hire**

- Caterpillar 920 Front End Loader
- Toyota Dyna 6500 Tip Truck
- Hino VT Road Sweeper

**Rates**

- General Minimum rate
- General Rate - Unimproved Value

**Rubbish Charges – All applicable communities**

- Rubbish removal/site maintenance - Household
- Rubbish removal/site maintenance - Commercial

**Sale of local Indigenous Artwork / Artefacts**

- Mark-up on purchase price

**Rental – Office / Housing**

- Warburton Community Resource Centre - as per rental agreement
- House – as per rental agreement

A/c Number	2017/2018 (GST excl) \$	GST	Fees Inclusive of GST	2018/2019 (GST excl) \$	GST	Fees Inclusive of GST
42392	\$0.18	\$0.02	\$0.20	\$0.18	\$0.02	\$0.20
42392	\$0.09	\$0.01	\$0.10	\$0.09	\$0.01	\$0.10
42392	\$0.27	\$0.03	\$0.30	\$0.27	\$0.03	\$0.30
42392	\$0.14	\$0.01	\$0.15	\$0.14	\$0.01	\$0.15
42392	\$0.91	\$0.09	\$1.00	\$0.91	\$0.09	\$1.00
42392	\$1.82	\$0.18	\$2.00	\$1.82	\$0.18	\$2.00
42392	\$0.91	\$0.09	\$1.00	\$0.91	\$0.09	\$1.00
42392	\$0.45	\$0.05	\$0.50	\$0.45	\$0.05	\$0.50
116329	\$60.00	\$6.00	\$66.00	\$60.00	\$6.00	\$66.00
116329	\$250.00	\$25.00	\$275.00	\$250.00	\$25.00	\$275.00
116329	\$75.00	\$7.50	\$82.50	\$75.00	\$7.50	\$82.50
116329	Days x rate		Days x rate	(Number of days hire x daily rate)		
141240	\$85.00	\$8.50	\$93.50	\$85.00	\$8.50	\$93.50
141240	\$65.00	\$6.50	\$71.50	\$65.00	\$6.50	\$71.50
141240	\$85.00	\$8.50	\$93.50	\$85.00	\$8.50	\$93.50
30197	\$240.00	GST Free	\$240.00	\$245.00	GST Free	\$245.00
30197	\$0.19	GST Free	\$0.19	\$0.21	GST Free	\$0.21
101410	\$262.50	GST Free	\$262.50	\$290.00	GST Free	\$290.00
101410	\$1,000.00	GST Free	\$1,000.00	\$1,100.00	GST Free	\$1,100.00
116319				33%	10%	46.3%
111036				3%	10%	3.3%
42605				3%	10%	3.3%



	A/c Number	2017/2018 (GST excl) \$	GST	Fees Inclusive of GST	2018/2019 (GST excl) \$	GST	Fees Inclusive of GST
<b>Building &amp; Regulatory Services</b>							
<b>Building Permit Application Fees:</b>							
<b>Uncertified Residential</b> - 0.32% of estimated value of construction (incl. GST) minimum \$97.70	133410	Minimum \$96.00	GST Free	Minimum \$96.00	Minimum \$97.70	GST Free	Minimum \$97.70
<b>Certified Residential</b> - 0.19% of estimated value of construction (incl. GST) minimum \$97.70	133410	Minimum \$96.00	GST Free	Minimum \$96.00	Minimum \$97.70	GST Free	Minimum \$97.70
<b>Commercial / Industrial</b> - 0.09% of estimated value of construction (incl. GST) minimum \$97.70	133410	Minimum \$96.00	GST Free	Minimum \$96.00	Minimum \$97.70	GST Free	Minimum \$97.70
<b>BCITF Levy</b> - 0.2% of estimated value of construction (incl. GST) – [*only applies to estimated values over \$20,000] minimum of \$200	133489	0.2% >\$20,000	GST Free	0.2% >\$20,000	Minimum \$200	GST Free	Minimum \$200
<b>Building Services Levy</b> - \$61.65 for works values below \$45,000 and 0.137% for works valued over \$45,000 (building or demolition)	133400	Minimum \$61.65	GST Free	Minimum \$61.65	Minimum \$61.65	GST Free	Minimum \$61.65
<b>Demolition Permit</b> (for a Class 1 or Class 10 building or incidental structure)	133410	\$96.00	GST Free				No longer charged
<b>Application to extend the time during which a building or demolition permit has effect</b>	133410	\$96.00	GST Free				No longer charged
<b>Application for Occupancy Permits, Building Approval Certificates:</b>							
<b>Occupancy Permit for a completed building</b>	133410	\$96.00	GST Free	\$96.00	\$97.70	GST Free	\$97.70
<b>Temporary Occupancy Permit for an incomplete building</b>	133410	\$96.00	GST Free	\$96.00	\$97.70	GST Free	\$97.70
<b>Replacement of an Occupancy Permit for permanent change of the building's use or classification</b>	133410	\$96.00	GST Free	\$96.00	\$97.70	GST Free	\$97.70
<b>Occupancy Permit for unauthorised work</b> – 0.18% of estimated value of construction	133410	Minimum \$96.00	GST Free	Minimum \$96.00	Minimum \$97.70	GST Free	Minimum \$97.70
<b>Building Approval Certificate for unauthorised work</b> – 0.38% of estimated value of construction	133410	Minimum \$96.00	GST Free	Minimum \$96.00	Minimum \$97.70	GST Free	Minimum \$97.70
<b>Occupancy Permit for an existing building</b>	133410	\$96.00	GST Free	\$96.00	\$97.70	GST Free	\$97.70
<b>Building Approval Certificate for an existing building where unauthorised work has not been done</b>	133410	\$96.00	GST Free	\$96.00	\$97.70	GST Free	\$97.70
<b>Application to extend the time during which an Occupancy Permit or Building Approval Certificate has effect</b>	133410	\$96.00	GST Free	\$96.00	\$97.70	GST Free	\$97.70
<b>Certificate of Design Compliance -</b>							
Class 1 or Class 10 building or incidental structure (0.19% of the estimated value of construction)	133410	Minimum \$95.00	GST Free	Minimum \$95.00			No longer charged
Class 2 to Class 9 building or incidental structure valued up to \$150,000	133410	\$270.00	GST Free	\$270.00			No longer charged
Class 2 to Class 9 building or incidental structure valued between \$150,001 and \$500,000 - \$270 plus 0.15% of the estimated value above \$150,000	133410	\$270 plus 0.15% of value	GST Free	\$270 plus 0.15% of value			No longer charged
Class 2 to Class 9 building or incidental structure valued between \$500,001 and \$1,000,000 - \$795 plus 0.12% of the estimated value above \$500,000	133410	\$795 plus 0.12% of value	GST Free	\$795 plus 0.12% of value			No longer charged
Class 2 to Class 9 building or incidental structure valued above \$1,000,001 - \$1,395 plus 0.10% of the estimated value above \$1,000,000	133410	\$1,395 plus 0.10% of value	GST Free	\$1,395 plus 0.10% of value			No longer charged
<b>Certificate of Construction Compliance -</b>							
Class 2 to Class 9 building or incidental structure valued up to \$150,000	133410	\$270.00	GST Free	\$270.00			No longer charged
Class 2 to Class 9 building or incidental structure valued between \$150,001 and \$500,000 - \$270 plus 0.15% of the estimated value above \$150,000	133410	\$270 plus 0.15% of value	GST Free	\$270 plus 0.15% of value			No longer charged
Class 2 to Class 9 building or incidental structure valued between \$500,001 and \$1,000,000 - \$795 plus 0.12% of the estimated value above \$500,000	133410	\$795 plus 0.12% of value	GST Free	\$795 plus 0.12% of value			No longer charged



Class 2 to Class 9 building or incidental structure valued above \$1,000,001 - \$1,395 plus 0.10% of the estimated value above \$1,000,000	133410	\$1,395 plus 0.10% of value	GST Free	\$1,395 plus 0.10% of value			No longer charged
Unauthorised structures (Certificate of Building Compliance) – <u>Double the above fee structures</u>	133410	**Double the above fees	GST Free	**Double the above fees			No longer charged
<b>Certificate of Construction Compliance -</b> Class 1 to Class 10 building or incidental structure valued up to \$150,000	133410	\$135.00	GST Free	\$135.00			No longer charged
Class 1 to Class 10 building or incidental structure valued between \$150,001 and \$500,000 - \$135 plus 0.15% of the estimated value above \$150,000	133410	\$135 plus 0.15% of value	GST Free	\$135 plus 0.15% of value			No longer charged
Class 1 to Class 10 building or incidental structure valued between \$500,001 and \$1,000,000 - \$397 plus 0.12% of the estimated value above \$500,000	133410	\$397 plus 0.12% of value	GST Free	\$397 plus 0.12% of value			No longer charged
Class 1 to Class 10 building or incidental structure valued above \$1,000,001 - \$697 plus 0.10% of the estimated value above \$1,000,000	133410	\$697 plus 0.10% of value	GST Free	\$697 plus 0.10% of value			No longer charged
Unauthorised structures (Certificate of Building Compliance) – <u>Double the above fee structures</u>	133410	**Double the above fees	GST Free	**Double the above fees			No longer charged
<b>Issue any permits or certificates in relation to the Building Act 2011 and Building Regulations not already mentioned above</b>	133410	\$95.00 each	GST Free	\$95.00 each			No longer charged
<b>Application to inspect and obtain a copy of building records</b>	133410	\$96.00 each	GST Free	\$96.00 each	\$100 each	\$10	\$110 each
<b>General inspections</b>	133410	\$118.00 per hour	GST Free	\$118.00 per hour	\$120 per hour	\$12	\$132 per hour
<b>Fees for construction or installation of an apparatus for the treatment of sewerage:</b>							
Local Government Septic Tank Application fee	103450	\$118.00	GST Free	\$118.00	\$118.00	GST Free	\$118.00
Department of Health Fee - DoH Application referral Only	103450				\$56.00	GST Free	\$56.00
Local Government Report	103450	\$110.00	GST Free	\$110.00	\$118.00	GST Free	\$118.00
<b>Food Act Fees (Section 140) – pro rata on proclamation</b>							
Registration/Notification under Food Act 2008	74380	\$50.00	GST Free	\$50.00	\$60.00	GST Free	\$60.00
<b>Food Premises Inspection (Annual)</b> Council has resolved no longer to charge inspection fees on food businesses within the "lands"							
- High Risk (based on FSANZ risk class – x2)	74380	\$412.00	GST Free	\$412.00			No longer charged
- Medium Risk (based on FSANZ risk class –x2 )	74380	\$375.00	GST Free	\$375.00			No longer charged
- Low Risk (based on FSANZ risk class)	74380	\$185.00	GST Free	\$185.00			No longer charged
- Child Care Centre (irrespective of risk)	74380	\$185.00	GST Free	\$185.00			No longer charged
Food Premises Enquiry (orders, not property sale)	74380	\$90.00	GST Free	\$90.00			No longer charged
Food Act Infringement Notices (various Sections)	74380	\$500.00	GST Free	\$500.00			No longer charged
Food Act Infringement Notices (various Sections)	74380	\$1000.00	GST Free	\$1000.00			No longer charged
<b>Caravan Park licence/registration fee</b> \$6 per bay, \$200 minimum	74381	\$200.00	GST Free	\$200.00	Minimum \$200.00	GST Free	Minimum \$200.00