



Shire of Ngaanyatjarra

ON A JOURNEY

ORDINARY MEETING OF COUNCIL

ATTACHMENTS

**Tjulyuru Cultural and Civic Centre
Warburton Community**

29 November 2023

at

1.00 pm

Operations Report – October/November 2023

Status	Subject	Action Taken
Ongoing	Compliance	<p>Electrical testing and tagging of Shire supplied appliances:</p> <p>Completed</p> <ul style="list-style-type: none"> 117B Amy Giles Street, Blackstone <p>Action: Operations Team to continue progressively testing Shire supplied electrical appliances in all Shire owned/managed properties.</p>
Ongoing	Fleet and Vehicle Management	<p>Vehicles Serviced Nil</p> <p>Vehicles Repaired Operations combination trailer – repaired wiring damaged by stones and installed Anderson plug power connection to hydraulic pump system.</p> <p>New Fleet/Vehicles Quote obtained for replacement of the Sport & Recreation Landcruiser 76 Troop Carrier. Report and recommendation to be forwarded to CEO for consideration.</p> <p>Action: Fleet utilisation to be monitored to ensure all vehicles are serviced within manufacturers recommended service intervals. Ad-hoc repairs to be undertaken as necessary.</p>
Ongoing	Property Maintenance	<p>Warburton Playgroup</p> <ul style="list-style-type: none"> Repair leak on external water tap. Gardening and yard maintenance. <p>152 Motel Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. <p>153 Cultural Centre Street, Warburton</p> <ul style="list-style-type: none"> Maintenance works to reset internet to Shire office. <p>158 Ninth Street, Warburton (preparation for occupancy – security guards)</p> <ul style="list-style-type: none"> General property maintenance. Internal cleaning throughout. Yard maintenance. <p>367 Ninth Street, Warburton</p> <ul style="list-style-type: none"> Repair damaged fence. Repairs to garden bed framing. Internal decoration preparation to walls, ceilings and doors. Internal clean throughout. <p>167 Fourth Street, Warburton</p> <ul style="list-style-type: none"> Replace all deadlocks on security cages to enable emergency escape exit if necessary. <p>255B Motel Street, Warburton</p> <ul style="list-style-type: none"> Installation of deadlock to security cage on southern bedroom. <p>95 Kurrparu Loop, Jameson</p> <ul style="list-style-type: none"> Yard maintenance. Internal decoration of graffitied door. <p>Lot 133/135 First Street, Warakurna</p> <ul style="list-style-type: none"> Gardening and yard maintenance. Rubbish removal. Replace faulty shower head. Install window security screen.

		Action: Operations Team to continue to undertake yard & building maintenance as required
Ongoing	Roads	<p>Construction Works</p> <p>Papulankutja Road – Breakaway Earthmoving</p> <ul style="list-style-type: none"> • SLK 89.00 - 96.00 Completed (200mm Compacted x10mW Pavement) • SLK 64.00 - 89.00 (Commenced 14/11/2023) <p>Maintenance Works</p> <p>Great Central Road – Breakaway Earthmoving (working Westbound)</p> <ul style="list-style-type: none"> • SLK 130.00 – 52.00 (commenced 4/11/2023 and completed 14/11/2023) <p>Great Central Road – Exact Contracting (working Eastbound)</p> <ul style="list-style-type: none"> • SLK 280.56 – 436.94 WA/NT Shire Boundary (commenced 14/10/2023 and completed 3/11/2023) • SLK 304.45 – 310.76 (commenced 5/11/2023) <p>Mantamaru Road & Nynga Road – Breakaway Earthmoving</p> <ul style="list-style-type: none"> • SLK 00.00 – 23.00 (30/10/2023) <p>Irrunytju Road – Breakaway Earthmoving</p> <ul style="list-style-type: none"> • SLK 00.00 – 137.600 (commenced 1/10/2023 and completed 21/10/2023) <p>Papulankutja Road – Breakaway Earthmoving</p> <ul style="list-style-type: none"> • SLK 1.52 - 40.00 (commenced 22/10/2023) • SLK 126.00 - 247.60 (completed 2/11/2023) <p>Asset Valuation</p> <p>AssetVal have been engaged by the Shire to conduct a comprehensive revaluation of infrastructure assets for the purpose of financial reporting, asset condition assessment and insurance for the year ending 30 June 2023.</p> <p>AssetVal has since undertaken a visual inspection of the roads network, recreational infrastructure, and other minor infrastructure as per the requirements prescribed in the contract document.</p> <p>It is a statutory requirement that a comprehensive audit be undertaken every 5 years. Previous valuation of such assets was undertaken by desktop review only.</p>
Ongoing	Warburton Sport & Recreation	<p>Activities undertaken during reporting period:</p> <ul style="list-style-type: none"> • NIL information available for reporting period.
Ongoing	Warburton Waste Management	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <p>Damaged waste bins swapped out at multiple residential properties with 'new' recycled 44-gallon drum waste bins.</p> <p>Non-commercial waste collection scheduled every Wednesday.</p> <p>Liaison with Ngaanyatjarra Council MSO regarding rubbish/waste cleanup of road verges with backhoe at selected residential properties (anticipated to be undertaken November 2023 pending machinery availability).</p> <p>Action: Operations Team to continue waste collection and disposal</p>

EHOBS Report November 2023

Date	Subject	Action Taken
Ongoing	General Food Premises Inspections	<p>All food premises must be able to provide evidence that their nominated Food Safety Supervisor (FSS) has completed the relevant training through a Registered Training Organisation (RTO) by the end of the year.</p> <p>The EHO has provided advice to all relevant food businesses regarding the requirements and included some examples of online training available to the selected Food Safety Supervisors for their businesses.</p> <p>Action - EHO to provide assistance to all food premises to ensure that any challenges they may be having with the provision or access to suitable training are addressed.</p> <p>Action: The EHO and CEO have discussed an onsite visit before Christmas to inspect all food premises.</p>
Ongoing	Kanpa Community - Water Quality	<p>Drinking water source from the community bore sampled for chemical and biological parameters as Kanpa is not on NCAC's drinking water sampling program. However, frequency of sampling is to be checked as results are limited in frequency.</p> <p>Action: EHO to continue to monitor drinking water safety in Kanpa.</p>
Ongoing	Covid-19	<p>Restrictions remain removed except for particular locations (e.g. hospitals, special care facilities etc).</p> <p>Action: EHO to continue to monitor Covid-19 requirements.</p>
Ongoing	Community Water Sampling Results	<p>Ongoing sampling is being conducted by the Water Corporation. As no revised notifications have been received by the Shire in the reporting period, it is understood that the following restrictions remain in place.</p> <p>Warburton/Wingellina/Wanarn/Patjarr/Jameson/Blackstone Nitrate levels in the communities' water supplies continue to be identified at near to or above the recommended Australian Drinking Water Guidelines level of 50 milligrams per litre (mg/L).</p> <p>This means the water remains unsuitable for consumption by bottle fed babies under 3 months of age. Adults and children over 3 months can safely drink water with up to 100 mg/L of nitrate and can also use it for food preparation, showering and washing.</p> <p>The nitrate contained in the water is naturally occurring.</p> <p>Tjukurla Fluoride concentration in the Tjukurla drinking water supply is above the health guideline value.</p> <p>This means that the tap water should not be used for drinking by the <u>whole community</u> or for the preparation of food or infant formula. This notice superseded the ongoing nitrate notice which only warned against using the water just for infants under 3 months of age.</p> <p>The tap water is safe for washing dishes and clothes, showering, brushing teeth and outdoor use.</p> <p>Free bottled water remains available for all community members from Tjukurla Store until the water supply scheme is upgraded.</p> <p>General Discussions continue with the Corporation's ACWS Water Quality Team about future water quality planning for all the Shire's communities.</p> <p>Action: EHO will continue liaison with the responsible agencies and contractors.</p>

		Action: The EHO will continue to monitor the quality and safety of the Shire's communities drinking water.
Ongoing	Mosquito-Borne Diseases (MBDs) Japanese Encephalitis Virus (JEV)	<p>The Health Department continues to monitor incidences of MBD in the State and report on them. The EHO is being included in the NT and SA notification systems to monitor any movement of MBDs westerly towards the Lands. Any such movement would trigger <i>Fight the Bite</i> type education announcements in the communities.</p> <p>The EHOBS continues to monitor the Territory and South Australia's Health Bulletins and liaise with the entomologists at WA Health. The EHO will continue to monitor the results of state-led surveillance of the movement of JEV in the NT.</p> <p>Action: The EHO to continue to monitor incidents of MBD reported in proximity to the Shire. Action: EHO continues to liaise with Health WA on the State JEV Response and will report on any local actions.</p>
Ongoing	Building applications	<p>West Musgrave The approval for the West Musgrave Wastewater Treatment Plant was approved by the Health Department within the reporting period (15th November).</p> <p>The EHOBS has commenced reviewing the submitted reports and certifications for the various stages of the construction camp development in preparation for issuing the final Occupancy Permit for the construction camp.</p> <p>This Occupation Permit will replace all temporary approvals which were granted for the various stages of construction for the camp.</p> <p>In addition, the EHO is in the process of reviewing the construction and water reuse plans of a large vehicle wash down facility at the mine site which has been completed. Once approved, a Permit to Use will be issued for the facility.</p> <p>Other applications A building application has been received and a license issued for Lot 30 Wingellina for a carport and verandah extension.</p>
Ongoing	eWaste Ban	<p>The State Government is introducing a statewide ban on e-waste disposal to landfill by 2024.</p> <p>The consultation draft Waste Avoidance and Resource Recovery (E-waste) Regulations 2023 (draft Regulations) have been developed under the Waste Avoidance and Resource Recovery Act 2007 (WARR Act) to underpin the implementation of a statewide ban on the disposal of e-waste to landfill by 2024 in Western Australia. The draft Regs are out for public comment until 22 November 2023, and they contain an allowance for exemptions in 'extraordinary circumstances'.</p> <p>Action: The EHO has prepared a response to the Draft Regulations consultation for consideration, outlining the challenges associated with recycling in remote areas of the State and the impost that the ban could place on the Shire and other service providers (e.g. NES) should it not be exempted or have new and ongoing funding provided by the State to enable it (and its residents) to participate in the ban.</p> <p>Note - The consultation period lasts for eight weeks and will be open until 5pm Wednesday 22 November 2023. For more details, to read the regulations and information paper, or register for an information session, please visit https://consult.dwer.wa.gov.au</p>

Payment Listing October (2023-2024)					
Chq/EFT	Date	Name	Description	Amount	Payment
EFT5083	10/10/2023	LANDGATE	Mining tenement schedule M2023/7 4/8/2023 - 6/9/2023		43.50
387936	28/09/2023	LANDGATE	Mining tenement schedule M2023/7 4/8/2023 - 6/9/2023	43.50	
EFT5084	10/10/2023	WARBURTON ROADHOUSE	Warburton Roadhouse account for September 2023		2,578.57
SEPTEMBER2023	30/09/2023	WARBURTON ROADHOUSE	Supplies for Shire meeting room, Diesel fuel for Shire Rubbish Truck 1GDT303, Diesel fuel for Shire Ford Ranger 1HTZ233, Diesel fuel for Shire small engine equipment, Diesel fuel for Shire Toyota Prado 1HFB600, Diesel fuel for Shire Landcruiser 1HED881, Diesel fuel for Shire Landcruiser 1HFB604, Diesel fuel for Shire Isuzu Ute 1HMJ403	2,578.57	
EFT5085	10/10/2023	MILY (WARBURTON) STORE	Supplies for School Holiday Program		618.45
02-037773	27/09/2023	MILY (WARBURTON) STORE	Supplies for School Holiday Program	199.30	
02-037774	27/09/2023	MILY (WARBURTON) STORE	Supplies for School Holiday Program	59.10	
02-037822	28/09/2023	MILY (WARBURTON) STORE	Supplies for School Holiday Program	39.30	
02-037952	29/09/2023	MILY (WARBURTON) STORE	Supplies for School Holiday Program	24.70	
01-078330	30/09/2023	MILY (WARBURTON) STORE	Supplies for School Holiday Program	17.00	
02-038175	03/10/2023	MILY (WARBURTON) STORE	Supplies for School Holiday Program	107.60	
01-078852	04/10/2023	MILY (WARBURTON) STORE	Supplies for School Holiday Program	141.20	
01-078989	05/10/2023	MILY (WARBURTON) STORE	Supplies for School Holiday Program	30.25	
EFT5086	10/10/2023	Tecsec Security Solutions	IFOB Control Software 1/10/23-1/10/24		108.90
S122965	05/09/2023	Tecsec Security Solutions	IFOB Control Software 1/10/23-1/10/24	108.90	
EFT5087	10/10/2023	Focus Networks	IT Services		5,705.63
INV-10284G	29/09/2023	Focus Networks	Assist with audit queries / questionnaires as per quotation	935.00	
MPSD-13527	03/10/2023	Focus Networks	Agreement for monthly MPS Devices September 2023	2,036.10	
SAAS-13553	04/10/2023	Focus Networks	Agreement for monthly software as a service for October 2023	2,734.53	
EFT5088	10/10/2023	AUSTRALIA POST	Postage charges for September 2023		13.78
1012743188	03/10/2023	AUSTRALIA POST	Postage charges for September 2023	13.78	
EFT5089	10/10/2023	Market Creations Agency	Media and PR services for September 2023		4,897.20
IS54-32	30/09/2023	Market Creations Agency	Media and PR services for September 2023	4,897.20	
EFT5090	10/10/2023	Local Government Professionals Australia WA	2023-2024 Full Membership		398.25
33356	04/10/2023	Local Government Professionals Australia WA	2023-2024 Full Membership	398.25	
EFT5091	10/10/2023	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment		162,354.39
2512	04/10/2023	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	131,564.99	
2510	04/10/2023	BREAKAWAY C- / KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	11,618.64	
2511	04/10/2023	BREAKAWAY C- / KEY FACTORS	Hire of graders for the formation and improvement of Irrunytju Road	19,170.76	
EFT5092	10/10/2023	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payment for September 2023		895.80
188658-188663	30/09/2023	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payment for September 2023	895.80	
EFT5093	10/10/2023	CHARTAIR PTY LTD	Airfares		730.00
T616853	28/09/2023	CHARTAIR PTY LTD	Return flights for CEO ASP to Warburton 26/09/2023, Warburton to ASP 29/09/2023	730.00	
EFT5094	10/10/2023	MOORE AUSTRALIA (WA) Pty Ltd	Accounting Services		15,081.00
432282	30/09/2023	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of the statement of financial activity and CEO report for July 2023, Compilation of the statement of financial activity and CEO report for August 2023	5,060.00	
432335	30/09/2023	MOORE AUSTRALIA (WA) Pty Ltd	Professional services provided for the Policy and Compliance Review	10,021.00	
EFT5095	10/10/2023	thinkproject Australia Pty Ltd	RAMM asset Valuation module - final payment		572.00
INV-0625	30/09/2023	thinkproject Australia Pty Ltd	Set up RAMM asset Valuation module, Final progress payment	572.00	
EFT5096	10/10/2023	LAVERTON SUPPLIES MOTORS	Storage of Shire vehicles for September 2023		450.00
INV-3088	04/10/2023	LAVERTON SUPPLIES MOTORS	Parking fee for Shire Prado 1HLA156, Parking fee for Shire Landcruiser 1HED881	450.00	
EFT5097	13/10/2023	NATS	Supplies and freight		904.57
P55371SN	06/10/2023	NATS	Supplies from Bunnings plus freight to Warburton for Other Housing	249.42	
P55382SN	06/10/2023	NATS	Supplies plus freight to Warburton for Other and Staff housing	297.65	
P55365SN	06/10/2023	NATS	Locks and Galvanised sheeting for Staff housing	357.50	
EFT5098	13/10/2023	WARAKURNA ROADHOUSE	Diesel fuel for Shire Landcruiser 1HFB604		454.46
02-204965	10/10/2023	WARAKURNA ROADHOUSE	Diesel fuel for Shire Landcruiser 1HFB604	239.11	
02-204983	11/10/2023	WARAKURNA ROADHOUSE	Diesel fuel for Shire Landcruiser 1HFB604	215.35	
EFT5099	13/10/2023	Focus Networks	1 Year SSL Certificate rds.ngaanyatjarraku.wa.gov.au plus installation per quotation QU-7120G		363.00
INV-10299G	09/10/2023	Focus Networks	1 Year SSL Certificate rds.ngaanyatjarraku.wa.gov.au plus installation per QU-7210G	363.00	
EFT5100	13/10/2023	Eftsure Pty Ltd	Eftsure Software as a Service fee 01/10/2023 - 30/09/2024		5,635.48
INV-14146	01/10/2023	Eftsure Pty Ltd	Eftsure Software as a Service fee 01/10/2023 - 30/09/2024	5,635.48	
EFT5101	13/10/2023	The Trustee for Integrated Human Resourcing Trust	HR Services for September 2023		6,288.48
INV-2190	05/10/2023	The Trustee for Integrated Human Resourcing Trust	HR Services for September 2023, Job ad for SR Coordinator, Job ad for SR Officer	6,288.48	
EFT5102	13/10/2023	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation Only (No other charges) for BMO and E/A - Check In: 02/10/2023 - Check Out: 03/10/2023		190.00
1836	03/10/2023	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation Only (No other charges) for BMO and E/A - Check In: 02/10/2023 - Check Out: 03/10/2023	190.00	

EFT5103	13/10/2023	DEPARTMENT OF FIRE & EMERGENCY SERVICES	ESL Income Local Government 2023/24		1,372.00
156352	11/10/2023	DEPARTMENT OF FIRE & EMERGENCY SERVICES	ESL Income Local Government 2023/24	1,372.00	
EFT5104	13/10/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Entrance lockset for Lot 133 Warakurna		279.33
34305	10/10/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Entrance lockset for Lot 133 Warakurna	279.33	
EFT5105	13/10/2023	LAVERTON SUPPLIES MOTORS	Diesel fuel for Shire vehicles		316.91
INV-3089	10/10/2023	LAVERTON SUPPLIES MOTORS	Diesel for Shire Landcruiser 1HED881	170.12	
INV-3090	10/10/2023	LAVERTON SUPPLIES MOTORS	Diesel for Shire Prado 1HFB600	146.79	
EFT5106	20/10/2023	NATS	Annual Hire fee for Kleenheat gas cylinders		363.79
71860	01/10/2023	NATS	Annual Hire fee for Kleenheat gas cylinders	363.79	
EFT5107	20/10/2023	WARAKURNA ROADHOUSE	Diesel fuel for Shire Landcruiser 1HFB604		147.85
02-205382	13/10/2023	WARAKURNA ROADHOUSE	Diesel fuel for Shire Landcruiser 1HFB604	147.85	
EFT5108	20/10/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		179,003.78
2513	11/10/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	124,126.86	
2514	11/10/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of Irrunytju Road	54,876.92	
EFT5109	20/10/2023	Dry Kirkness (Audit) Pty Ltd	Audit of the R2R acquittal report for the year ended 30 June 2023		1,650.00
DK224085	17/10/2023	Dry Kirkness (Audit) Pty Ltd	Audit of the R2R acquittal report for the year ended 30 June 2023	1,650.00	
EFT5110	20/10/2023	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	Certificate III in Local Government Traineeship for E/A		426.80
SI-007418	12/10/2023	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	Certificate III in Local Government Traineeship for E/A	426.80	
EFT5111	20/10/2023	ELVES BRITES	Reimbursement for WS		200.77
EB161023	16/10/2023	ELVES BRITES	Diesel fuel for Shire Landcruiser 1HFB604	200.77	
EFT5112	20/10/2023	LAVERTON SUPPLIES MOTORS	Diesel fuel for Shire Landcruiser 1HED881		236.39
INV-3101	17/10/2023	LAVERTON SUPPLIES MOTORS	Diesel for Shire Landcruiser 1HED881	236.39	
EFT5113	24/10/2023	MILY (WARBURTON) STORE	Supplies		92.43
02-039159	16/10/2023	MILY (WARBURTON) STORE	1 x Rake, Padlock for Lot 104b Warburton	23.60	
01-081341	19/10/2023	MILY (WARBURTON) STORE	Supplies for Youth Leadership Program	68.83	
EFT5114	24/10/2023	Focus Networks	IT Services		1,100.00
INV-10308G	09/10/2023	Focus Networks	Trend Micro XDR Co-Managed - one off setup fee plus first month. Subsequent billing will be included on monthly Saas invoice	968.00	
13563	20/10/2023	Focus Networks	Billable time for excluded services September 2023	132.00	
EFT5115	24/10/2023	QUEST PERTH ASCOT	Accommodation for CEO Perth 16 - 17 October 2023		557.00
833369	18/10/2023	QUEST PERTH ASCOT	Accommodation for CEO Perth 16 - 17 October 2023	330.00	
833494	20/10/2023	QUEST PERTH ASCOT	Accommodation for CEO Perth 18 October 2023	227.00	
EFT5116	24/10/2023	Susan Mcneish Toska	Reimbursement for E/A trip to Warburton October 2023		280.89
ST021023	02/10/2023	Susan Mcneish Toska	Uber fare for E/A home to Adelaide airport 2/10/2023, Taxi fare for E/A ASP airport to hotel 2/10/2023, Taxi fare for E/A hotel to ASP airport 3/10/2023, Taxi fare for E/A ASP airport to hotel 19/10/2023, Taxi fare for E/A hotel to ASP airport 20/10/2023, Uber fare for E/A Adelaide airport to home 20/10/2023	280.89	
EFT5117	24/10/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		204,462.86
2517	18/10/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	166,121.35	
2518	19/10/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Irrunytju Road	31,951.26	
2519	19/10/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Papulankutja Road	6,390.25	
EFT5118	24/10/2023	PLAZA HOTEL KALGOORLIE	Accommodation for CEO in Kalgoorlie 19 - 20/10/2023		959.00
1045387	18/10/2023	PLAZA HOTEL KALGOORLIE	Accommodation for CEO in Kalgoorlie 19 - 20/10/2023	959.00	
EFT5119	24/10/2023	BUNNINGS GROUP LTD	Supplies for property maintenance		756.98
2390/01303641	20/10/2023	BUNNINGS GROUP LTD	Supplies for property maintenance	756.98	
EFT5120	24/10/2023	AUSTRALIA'S GOLDEN OUTBACK	Contribution towards the Goldfields Tourism Development Manager partnership initiative for 2023/24		16,500.00
INV-004139	14/08/2023	AUSTRALIA'S GOLDEN OUTBACK	Contribution towards the Goldfields Tourism Development Manager partnership initiative for 2023/24	16,500.00	
EFT5121	25/10/2023	DAMIAN MCLEAN	OCM fee for 25 October 2023		510.00
DM251023	25/10/2023	DAMIAN MCLEAN	OCM fee for 25 October 2023	510.00	
EFT5122	25/10/2023	Julie Porter	OCM fee for 25 October 2023		250.00
JP251023	25/10/2023	Julie Porter	OCM fee for 25 October 2023	250.00	
EFT5123	25/10/2023	JOYLENE FRAZER	OCM fee for 25 October 2023		250.00
JF251023	25/10/2023	JOYLENE FRAZER	OCM fee for 25 October 2023	250.00	
EFT5124	25/10/2023	DEBRA FRAZER	OCM fee for 25 October 2023		250.00
DF251023	25/10/2023	DEBRA FRAZER	OCM fee for 25 October 2023	250.00	
EFT5125	30/10/2023	NATS	4 x Dyson V8 cordless stick vacuums		1,926.54
P55887SN	27/10/2023	NATS	3 x Dyson V8 cordless stick vacuums for Staff housing, 1 x Dyson V8 cordless stick vacuum for Other housing	1,926.54	
EFT5126	30/10/2023	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HXJ715		294.34
02-206988	28/10/2023	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HXJ715	294.34	
EFT5127	30/10/2023	MILY (WARBURTON) STORE	Supplies		287.90
01-081774	23/10/2023	MILY (WARBURTON) STORE	Supplies for Shire meeting room	18.40	
01-082147	25/10/2023	MILY (WARBURTON) STORE	Supplies for Youth Leadership Program	57.50	
01-082232	26/10/2023	MILY (WARBURTON) STORE	Supplies for house cleaning Lot 158	36.00	
01-082603	27/10/2023	MILY (WARBURTON) STORE	Supplies for Shire meeting room	80.00	
01-082604	27/10/2023	MILY (WARBURTON) STORE	Supplies for Shire office gardens	96.00	

EFT5128	30/10/2023	Focus Networks	IT Services		726.00
INV-10177G	24/10/2023	Focus Networks	Installation of Adobe Acrobat Pro including testing and post support	726.00	
EFT5129	30/10/2023	Market Creations Agency	Letterhead and business card printing		297.00
IS54-33	17/10/2023	Market Creations Agency	Business card printing x 250 (x2 kinds), Letterhead printing x 1,000	297.00	
EFT5130	30/10/2023	Marsel Toska	Reimbursement for transport costs for BMO		460.42
MT100923	10/09/2023	Marsel Toska	Uber for BMO CEO house to Adelaide airport 10/9/2023, SA Govt transport tax on Uber for BMO CEO house to Adelaide airport 10/9/2023, Uber for BMO Adelaide airport to home 25/8/2023, Uber for BMO home to Adelaide airport 14/8/2023, SA Govt transport tax on Uber for BMO home to Adelaide airport 14/8/2023, Uber for BMO Adelaide airport to home 28/7/2023, Uber for BMO home to Adelaide airport 17/7/2023, SA Govt transport tax on Uber for BMO home to Adelaide airport 17/7/2023, Uber for BMO Adelaide Airport to home 16/6/2023, SA Govt transport tax on Uber for BMO Adelaide Airport to home 16/6/2023, Uber for BMO home to Adelaide airport 5/6/2023, SA Govt transport tax on Uber for BMO home to Adelaide airport 5/6/2023, Taxi for BMO ASP airport to motel 14/8/2023, Taxi for BMO motel to ASP airport 15/8/2023, Taxi for BMO ASP airport to motel 17/7/2023, Taxi for BMO ASP airport to motel 5/6/2023, Taxi for BMO motel to ASP airport 6/6/2023, Taxi for BMO Perth airport to motel 22/6/2023	460.42	
EFT5131	30/10/2023	Lokesh Anand	Reimbursement for Finance Manager		161.51
LA040723	04/07/2023	Lokesh Anand	Parking in Adelaide for F/M for meeting with CEO 4/7/2023, Parking in Adelaide for F/M for meeting with CEO 11/8/2023, Uber for F/M Adelaide airport to home after Warburton trip 29/7/2023, Uber for F/M home to Adelaide airport for Warburton trip 23/7/2023, Pre-employment medical for F/M 2/6/2023	161.51	
EFT5132	30/10/2023	ACEAM PTY LTD	Asset management and valuations review meetings for October 2023		2,117.50
NSC003.1	26/10/2023	ACEAM PTY LTD	Asset management and valuations review meetings for October 2023	2,117.50	
EFT5133	30/10/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		209,788.43
2521	26/10/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	165,056.66	
2522	26/10/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Irrunytju Road	19,170.76	
2523	26/10/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Wingellina Access Road	6,390.25	
2524	26/10/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Papulankutja Road	19,170.76	
EFT5134	30/10/2023	CHARTAIR PTY LTD	Airfares		2,190.00
T617024	25/10/2023	CHARTAIR PTY LTD	Return flights for OC ASP to Warburton 24/10/2023, Warburton to ASP 03/11/2023.	730.00	
T616956	25/10/2023	CHARTAIR PTY LTD	Flights for BMO and E/A ASP to Warburton return 3 - 19/10/2023	1,460.00	
DD2808.1	18/10/2023	Telstra Limited	Telstra mobile account payment September 2023		248.95
9900000040758	18/09/2023	Telstra Limited	Telstra mobile account payment September 2023	248.95	
DD2808.2	12/10/2023	Telstra Limited	Telstra landline account payment September 2023		897.34
K404562221-9	27/09/2023	Telstra Limited	Telstra landline account payment September 2023	897.34	
DD2812.1	31/10/2023	WESTPAC BANK	Bank charges for September 2023		85.50
BF011023	01/10/2023	WESTPAC BANK	Bank charges for September 2023	85.50	
DD2813.1	02/10/2023	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges September 2023		469.00
3681460	15/09/2023	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges September 2023	469.00	
PAY	11/10/2023	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	79,925.94	79,925.94
DD2818.1	11/10/2023	Aware Super	Superannuation contributions		2,915.51
SUPER	11/10/2023	Aware Super	Superannuation contributions	2,806.73	
DEDUCTION	11/10/2023	Aware Super	Superannuation contributions	108.78	
DD2818.2	11/10/2023	HOST PLUS	Superannuation contributions		1,438.60
SUPER	11/10/2023	HOST PLUS	Superannuation contributions	1,288.60	
DEDUCTION	11/10/2023	HOST PLUS	Superannuation contributions	150.00	
DD2818.3	11/10/2023	MLC Superannuation	Superannuation contributions		329.52
SUPER	11/10/2023	MLC Superannuation	Superannuation contributions	329.52	
DD2818.4	11/10/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions		636.99
SUPER	11/10/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions	636.99	
DD2818.5	11/10/2023	CBUS SUPERANNUATION	Superannuation contributions		659.10
SUPER	11/10/2023	CBUS SUPERANNUATION	Superannuation contributions	659.10	
DD2818.6	11/10/2023	Brighter Super	Superannuation contributions		724.19
SUPER	11/10/2023	Brighter Super	Superannuation contributions	724.19	
DD2824.1	03/10/2023	COMMONWEALTH BANK OF AUSTRALIA	CBA Eftpos merchant fee September 2023		25.60
MF031023	03/10/2023	COMMONWEALTH BANK OF AUSTRALIA	CBA Eftpos merchant fee September 2023	25.60	
PAY	25/10/2023	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	43,640.55	43,640.55
DD2831.1	25/10/2023	Aware Super	Superannuation contributions		2,956.68
SUPER	25/10/2023	Aware Super	Superannuation contributions	2,809.74	
DEDUCTION	25/10/2023	Aware Super	Superannuation contributions	146.94	
DD2831.2	25/10/2023	HOST PLUS	Superannuation contributions		1,643.41
SUPER	25/10/2023	HOST PLUS	Superannuation contributions	1,493.41	
DEDUCTION	25/10/2023	HOST PLUS	Superannuation contributions	150.00	
DD2831.3	25/10/2023	MLC Superannuation	Superannuation contributions		447.22
SUPER	25/10/2023	MLC Superannuation	Superannuation contributions	447.22	

DD2831.4	25/10/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions		286.00
SUPER	25/10/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions	286.00	
DD2831.5	25/10/2023	CBUS SUPERANNUATION	Superannuation contributions		772.95
SUPER	25/10/2023	CBUS SUPERANNUATION	Superannuation contributions	772.95	
DD2831.6	25/10/2023	Brighter Super	Superannuation contributions		724.19
SUPER	25/10/2023	Brighter Super	Superannuation contributions	724.19	
DD2834.1	25/10/2023	Navman Wireless Australia Pty Ltd	Connection fee for tracking device in Shire Landcruiser 1HXJ715		65.95
92898290	05/09/2023	Navman Wireless Australia Pty Ltd	Connection fee for tracking device in Shire Landcruiser 1HXJ715	65.95	
DD2838.1	13/10/2023	FAC Westpac Credit Card	FAC Westpac Mastercard payment September 2023		601.28
FAC131023	29/08/2023	FAC Westpac Credit Card	Starlink - Internet charges for CEO residence September 2023	139.00	
FAC131023	25/09/2023	FAC Westpac Credit Card	Starlink - Internet charges for Shire Office September 2023	374.00	
FAC131023	24/09/2023	FAC Westpac Credit Card	Ampol Coolgardie - Diesel fuel for Shire Prado 1HFB600	78.28	
FAC131023	27/09/2023	FAC Westpac Credit Card	Westpac Credit Card Fee	10.00	
DD2785.1	11/10/2023	CEO Westpac Credit Card (3360)	CEO credit card topup		5,000.00
DD2838.2	13/10/2023	CEO Westpac Credit Card (3360)	CEO Westpac Mastercard payment September 2023		2,547.52
CEO131023	25/08/2023	CEO Westpac Credit Card (3360)	Qantas - Flights for BMO Adelaide to Perth return 10 - 23/9/2023	1,042.14	
CEO131023	28/08/2023	CEO Westpac Credit Card (3360)	Qantas - Flights for CEO for Outback Way AGM Adelaide to ASP return 17 - 20/9/2023	1,478.22	
CEO131023	29/08/2023	CEO Westpac Credit Card (3360)	Qantas - Accommodation for CEO Kalgoorlie meetings 1/9/2023	224.00	
CEO131023	01/09/2023	CEO Westpac Credit Card (3360)	Laverton Supplies - Diesel for Shire Landcruiser 1HED882 Laverton 1/9/2023	261.49	
CEO131023	01/09/2023	CEO Westpac Credit Card (3360)	Liberty Kalgoorlie - Diesel for Shire Landcruiser 1HED882 Kalgoorlie 1/9/2023	106.37	
CEO131023	02/09/2023	CEO Westpac Credit Card (3360)	The West Australian - Digital subscription September 2023	23.99	
CEO131023	04/09/2023	CEO Westpac Credit Card (3360)	Uber for CEO Pickles Auctions to Perth Airport 4/9/2023	50.51	
CEO131023	04/09/2023	CEO Westpac Credit Card (3360)	Yellow Cab - Taxi for CEO Adelaide airport to home 4/9/2023	45.37	
CEO131023	06/09/2023	CEO Westpac Credit Card (3360)	Qantas - Flights for BMO Adelaide to ASP return 2 - 20/10/2023	808.70	
CEO131023	06/09/2023	CEO Westpac Credit Card (3360)	Zoom - Subscription to Zoom one Pro annual 6/9/2023 - 5/9/2024, includes FX fee \$6.92	237.81	
CEO131023	14/09/2023	CEO Westpac Credit Card (3360)	Qantas - Flights for E/A Adelaide to ASP return 2 - 20/10/2023 Warburton trip	971.36	
CEO131023	17/09/2023	CEO Westpac Credit Card (3360)	Cabfare - Taxi for CEO ASP airport to motel Outback Way AGM 17/9/2023	51.55	
CEO131023	20/09/2023	CEO Westpac Credit Card (3360)	Cabfare - Taxi for CEO hotel to ASP airport Outback Way AGM 20/9/2023	51.34	
CEO131023	20/09/2023	CEO Westpac Credit Card (3360)	Mercure - Accommodation for CEO in ASP for Outback Way AGM 17 - 19/9/2023	608.40	
CEO131023	21/09/2023	CEO Westpac Credit Card (3360)	Qantas - Flights for CEO Adelaide to ASP return 25 - 29/9/2023 - Warburton trip	1,031.02	
CEO131023	22/09/2023	CEO Westpac Credit Card (3360)	Skippers - Flights for S&R officer Perth to Laverton 25/9/2023 - Warburton for school holiday program	421.23	
CEO131023	25/09/2023	CEO Westpac Credit Card (3360)	Cabcharge - Taxi for CEO ASP airport to motel 25/9/2023 - Warburton trip	51.56	
CEO131023	25/09/2023	CEO Westpac Credit Card (3360)	Stamford - Refreshments for CEO, F/M and E/A budget meeting Adelaide 22/9/2023	20.27	
CEO131023	26/09/2023	CEO Westpac Credit Card (3360)	Cabcharge - Taxi for CEO ASP hotel to airport 26/9/2023 - trip to Warburton	52.19	
CEO131023	27/09/2023	CEO Westpac Credit Card (3360)	Westpac - Credit card fee	10.00	
DD2838.3	13/10/2023	OC Westpac Mastercard	OC Westpac Mastercard payment September 2023		268.76
OC131023	28/08/2023	OC Westpac Mastercard	Yellow Cab - Taxi fare for O/C - Home to Adelaide Airport 28 August 2023	32.39	
OC131023	28/08/2023	OC Westpac Mastercard	Cabfare - Taxi fare for O/C - Alice Springs Airport to Motel 28 August 2023	46.72	
OC131023	29/08/2023	OC Westpac Mastercard	Cabfare - Taxi fare for O/C - Motel to Alice Springs Airport 29 August 2023	43.57	
OC131023	31/08/2023	OC Westpac Mastercard	Warrunyunna Store - Materials for graffiti removal at Lot 95 Jameson	8.00	
OC131023	07/09/2023	OC Westpac Mastercard	Cabfare - Taxi fare for O/C - Alice Springs Airport to Motel 07 September 2023	44.83	
OC131023	08/09/2023	OC Westpac Mastercard	Cabfare - Taxi fare for O/C - Motel to Alice Springs Airport 08 September 2023	43.37	
OC131023	08/09/2023	OC Westpac Mastercard	Independent - Taxi fare for O/C - Adelaide Airport to Home 08 September 2023	39.88	
OC131023	27/09/2023	OC Westpac Mastercard	Westpac Credit Card Fee	10.00	
TOTALS				983,810.63	983,810.63

SHIRE OF NGAANYATJARRAKU

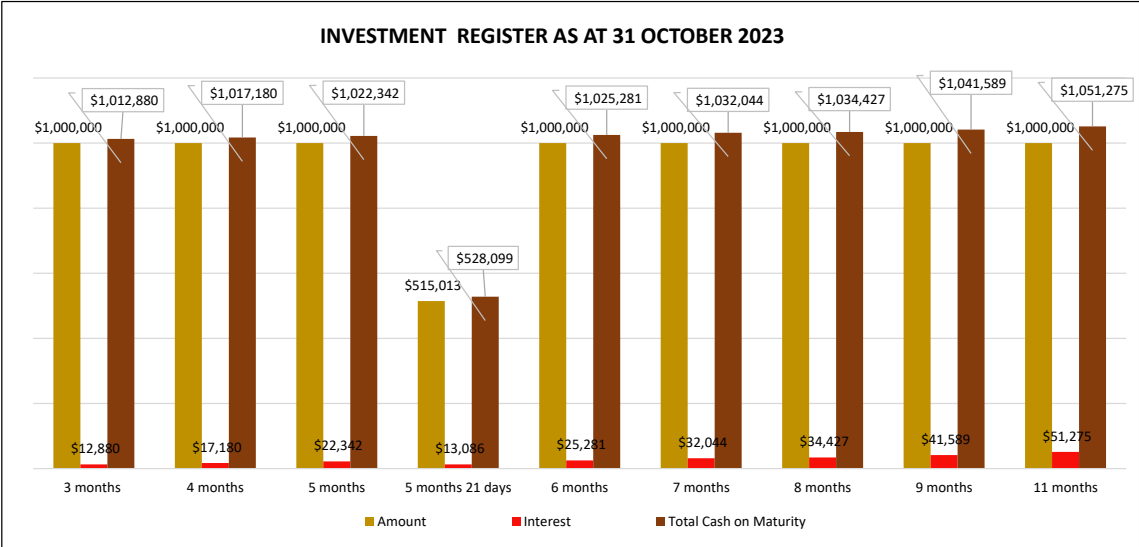
CASH POSITION AS AT 31 OCTOBER 2023

INVESTMENTS									
Amount	AC	Type	Term	Credit Rating S&P	Institution	Interest Rate	Maturity Date	Interest	Total Cash on Maturity
\$ 1,000,000.00	032108-442181	Reserve	3 months	AA-	Westpac Bank	5.11%	07-Nov-24	\$ 12,880.00	\$ 1,012,880.00
\$ 1,000,000.00	032108-442173	Reserve	4 months	AA-	Westpac Bank	5.14%	07-Dec-24	\$ 17,180.27	\$ 1,017,180.27
\$ 1,000,000.00	032108-409680	Reserve	5 months	AA-	Westpac Bank	5.33%	21-Dec-23	\$ 22,342.19	\$ 1,022,342.19
\$ 515,012.96	035102-810004	Mixed	5 months 21 days	AA-	Westpac Bank	5.33%	19-Dec-23	\$ 13,085.84	\$ 528,098.80
\$ 1,000,000.00	CBA	Reserve	6 months	AA-	Commonwealth Bank	5.07%	25-Jan-24	\$ 25,280.55	\$ 1,025,280.55
\$ 1,000,000.00	032108-409672	Reserve	7 months	AA-	Westpac Bank	5.44%	21-Feb-24	\$ 32,043.84	\$ 1,032,043.84
\$ 1,000,000.00	CBA	Reserve	8 months	AA-	Commonwealth Bank	5.15%	27-Mar-24	\$ 34,427.40	\$ 1,034,427.40
\$ 1,000,000.00	032108-409656	Reserve	9 months	AA-	Westpac Bank	5.52%	21-Apr-24	\$41,589.04	\$ 1,041,589.04
\$ 1,000,000.00	032108-409621	Reserve	11 months	AA-	Westpac Bank	5.57%	21-Jun-24	\$ 51,274.52	\$ 1,051,274.52
\$ 8,515,012.96								\$ 250,103.65	\$ 8,765,116.61

CASH AT BANK		
Account Name	Amount	Interest
WESTPAC BUSINESS ONE ACCOUNT	\$ 21,203.68	0% interest
WESTPAC BUSINESS PREMIUM CASH RESERVE ACCOUNT	\$ 3,983,346.10	3.15 % interest
WESTPAC 31 DAY NOTICE ACCOUNT	\$ 816,232.58	4.35% - funds on hold and 2.35% on notice
Total Cash at Bank	\$ 4,820,782.36	

TOTAL CASH & INVESTMENTS

\$ 13,335,795.32



SHIRE OF NGAANYATJARRAKU

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 October 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2023

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	468,583	468,583	454,805	(13,778)	(2.94%)	
Rates excluding general rates	1,262	1,262	1,263	1	0.08%	
Grants, subsidies and contributions	1,205,138	558,354	1,886,896	1,328,542	237.94%	▲
Fees and charges	585,518	175,734	345,352	169,618	96.52%	▲
Interest revenue	370,250	46,744	51,942	5,198	11.12%	▲
Other revenue	12,770	4,580	81,242	76,662	1673.84%	▲
Profit on asset disposals	42,373	0	0	0	0.00%	
	2,685,894	1,255,257	2,821,500	1,566,243	124.77%	
Expenditure from operating activities						
Employee costs	(2,670,650)	(1,024,742)	(839,750)	184,992	18.05%	▲
Materials and contracts	(2,314,309)	(857,824)	(1,006,627)	(148,803)	(17.35%)	▼
Utility charges	(34,100)	(10,912)	(7,399)	3,513	32.19%	▲
Depreciation	(2,183,055)	(727,684)	0	727,684	100.00%	▲
Insurance	(141,605)	(141,604)	(61,714)	79,890	56.42%	▲
Other expenditure	(118,572)	(57,320)	(9,276)	48,044	83.82%	▲
	(7,462,291)	(2,820,086)	(1,924,766)	895,320	31.75%	
Non-cash amounts excluded from operating activities	2(b) 2,140,682	727,684	0	(727,684)	(100.00%)	▼
Amount attributable to operating activities	(2,635,715)	(837,145)	896,734	1,733,879	207.12%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,585,181	1,056,348	376,466	(679,882)	(64.36%)	▼
Proceeds from disposal of assets	125,000	0	0	0	0.00%	
	3,710,181	1,056,348	376,466	(679,882)	(64.36%)	
Outflows from investing activities						
Payments for property, plant and equipment	(270,000)	(89,996)	(103,193)	(13,197)	(14.66%)	▼
Payments for construction of infrastructure	(6,422,126)	(2,140,700)	(2,116,825)	23,875	1.12%	▲
	(6,692,126)	(2,230,696)	(2,220,018)	10,678	0.48%	
Amount attributable to investing activities	(2,981,945)	(1,174,348)	(1,843,552)	(669,204)	(56.99%)	
FINANCING ACTIVITIES						
Outflows from financing activities						
Transfer to reserves	(411,335)	0	0	0	0.00%	
	(411,335)	0	0	0	0.00%	
Amount attributable to financing activities	(411,335)	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 6,028,995	6,028,995	6,069,287	40,292	0.67%	▲
Amount attributable to operating activities	(2,635,715)	(837,145)	896,734	1,733,879	207.12%	▲
Amount attributable to investing activities	(2,981,945)	(1,174,348)	(1,843,552)	(669,204)	(56.99%)	▼
Amount attributable to financing activities	(411,335)	0	0	0	0.00%	
Surplus or deficit after imposition of general rates	2(a) 0	4,017,502	5,122,469	1,104,967	27.50%	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 OCTOBER 2023

	Actual 30 June 2023 \$	Actual as at 31 October 2023 \$
CURRENT ASSETS		
Cash and cash equivalents	14,963,103	13,336,034
Trade and other receivables	48,941	107,073
Inventories	25,107	25,107
TOTAL CURRENT ASSETS	15,037,151	13,468,214
NON-CURRENT ASSETS		
Other financial assets	40,745	40,745
Property, plant and equipment	12,980,622	13,083,815
Infrastructure	114,059,524	116,176,349
TOTAL NON-CURRENT ASSETS	127,080,891	129,300,909
TOTAL ASSETS	142,118,042	142,769,123
CURRENT LIABILITIES		
Trade and other payables	391,825	232,680
Other liabilities	496,792	33,818
Employee related provisions	288,678	288,678
TOTAL CURRENT LIABILITIES	1,177,295	555,176
NON-CURRENT LIABILITIES		
Employee related provisions	647	647
TOTAL NON-CURRENT LIABILITIES	647	647
TOTAL LIABILITIES	1,177,942	555,823
NET ASSETS	140,940,100	142,213,300
EQUITY		
Retained surplus	73,691,776	74,964,976
Reserve accounts	8,079,247	8,079,247
Revaluation surplus	59,169,077	59,169,077
TOTAL EQUITY	140,940,100	142,213,300

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

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

Matters of non-compliance with Basis of Preparation

The following matters of non-compliance with the basis of preparation have not been corrected.

1. Depreciation is yet to be raised during the current financial year.
2. Balances as at 30 June 2023 have not been finalised and will be subject to change.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

No monies held in the Trust Fund.

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimated fair value of provisions

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 17 November 2023

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Note	Adopted Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 31 October 2023
Current assets		\$	\$	\$
Cash and cash equivalents		14,965,648	14,963,103	13,336,034
Trade and other receivables		91,963	48,941	107,073
Inventories		46,299	25,107	25,107
		15,103,910	15,037,151	13,468,214
Less: current liabilities				
Trade and other payables		(252,816)	(391,825)	(232,680)
Other liabilities		(470,651)	(496,792)	(33,818)
Employee related provisions		(266,618)	(288,678)	(288,678)
Other provisions		(5,583)	0	0
		(995,668)	(1,177,295)	(555,176)
Net current assets		14,108,242	13,859,856	12,913,038
Less: Total adjustments to net current assets	2(c)	(8,079,247)	(7,790,569)	(7,790,569)
Closing funding surplus / (deficit)		6,028,995	6,069,287	5,122,469

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Adopted Budget Estimates 30 June 2024	YTD Budget Estimates (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(42,373)	0	0
Add: Depreciation	2,183,055	727,684	0
Total non-cash amounts excluded from operating activities	2,140,682	727,684	0

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as ar 31 October 2023
Adjustments to net current assets	\$	\$	\$
Less: Reserve accounts	(8,079,247)	(8,079,247)	(8,079,247)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of employee benefit provisions held in reserve	0	288,678	288,678
Total adjustments to net current assets	2(a) (8,079,247)	(7,790,569)	(7,790,569)

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2023

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2023-24 year is \$20,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	1,328,542	237.94%	▲
Received Financial Assistance Grants			
YTD Budget apportioned 4/12th of Annual Budget			
Fees and charges	169,618	96.52%	▲
Building services levy			
Interest revenue	5,198	11.12%	▲
Interest receipted higher than budgeted			
Other revenue	76,662	1673.84%	▲
Proceeds from sale of asset recognised as other income			
Expenditure from operating activities			
Employee costs	184,992	18.05%	▲
YTD Budget apportioned 4/12th of Annual Budget			
Materials and contracts	(148,803)	(17.35%)	▼
Timing of road maintenance			
YTD Budget apportioned 4/12th of Annual Budget			
Utility charges	3,513	32.19%	▲
Gallery maintenance and staff housing operations			
Depreciation	727,684	100.00%	▲
Depreciation not processed			
Insurance	79,890	56.42%	▲
Budget allocated in full with 1st instalment of premiums paid to date.			
Other expenditure	48,044	83.82%	▲
Building remittance for levies collected, contributions and attendance fees			
Non-cash amounts excluded from operating activities	(727,684)	(100.00%)	▼
Depreciation not processed			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(679,882)	(64.36%)	▼
YTD Budget apportioned 4/12th of Annual Budget			
Outflows from investing activities			
Payments for property, plant and equipment	(13,197)	(14.66%)	▼
YTD Budget apportioned 4/12th of Annual Budget			
Payments for construction of infrastructure	23,875	1.12%	▲
YTD Budget apportioned 4/12th of Annual Budget			
Surplus or deficit at the start of the financial year	40,292	0.67%	▲
Refer to Note 2(a)			
Surplus or deficit after imposition of general rates	1,104,967	27.50%	▲
Due to variances described above			

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION

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SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$6.03 M	\$6.03 M	\$6.07 M	\$0.04 M
Closing	\$0.00 M	\$4.02 M	\$5.12 M	\$1.10 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$13.34 M	% of total
Unrestricted Cash	\$5.26 M	39.4%
Restricted Cash	\$8.08 M	60.6%
Refer to 3 - Cash and Financial Assets		

Payables		
	\$0.23 M	% Outstanding
Trade Payables	\$0.23 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%
Refer to 9 - Payables		

Receivables		
	\$0.07 M	% Collected
Rates Receivable	\$0.04 M	91.5%
Trade Receivable	\$0.07 M	% Outstanding
Over 30 Days		48.9%
Over 90 Days		0.0%
Refer to 7 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.64 M)	(\$0.84 M)	\$0.90 M	\$1.73 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$0.46 M	% Variance
YTD Budget	\$0.47 M	(2.9%)
Refer to 10 - Rate Revenue		

Grants and Contributions		
YTD Actual	\$1.89 M	% Variance
YTD Budget	\$0.56 M	237.9%
Refer to 12 - Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.35 M	% Variance
YTD Budget	\$0.18 M	96.5%
Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.98 M)	(\$1.17 M)	(\$1.84 M)	(\$0.67 M)
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.13 M	(100.0%)
Refer to 6 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$2.12 M	% Spent
Adopted Budget	\$6.42 M	(67.0%)
Refer to 5 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$0.38 M	% Received
Adopted Budget	\$3.59 M	(89.5%)
Refer to 5 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.41 M)	\$0.00 M	\$0.00 M	\$0.00 M
Refer to Statement of Financial Activity			

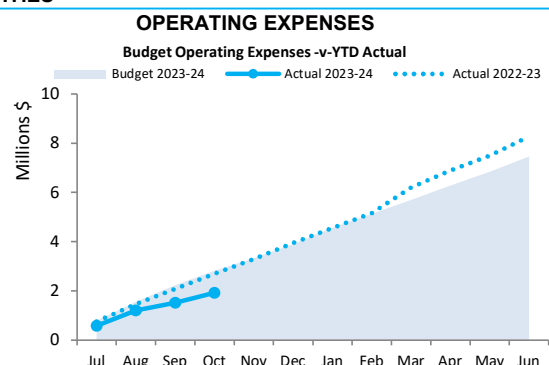
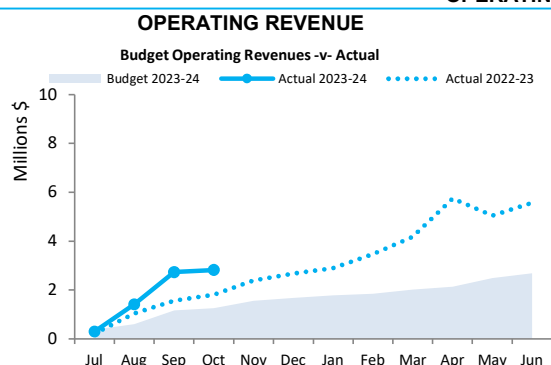
Reserves	
Reserves balance	\$8.08 M
Interest earned	\$0.00 M
Refer to 4 - Cash Reserves	

This information is to be read in conjunction with the accompanying Financial Statements and notes.

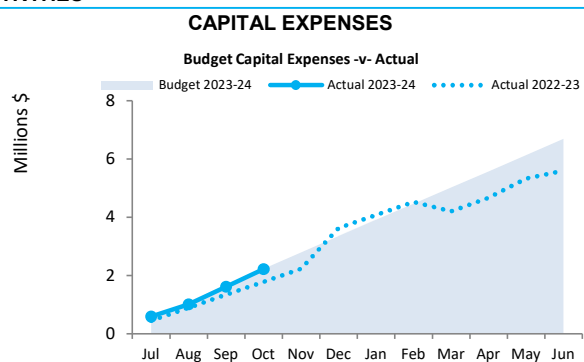
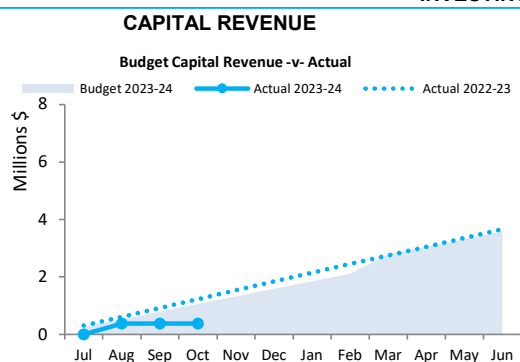
SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2023

2 KEY INFORMATION - GRAPHICAL

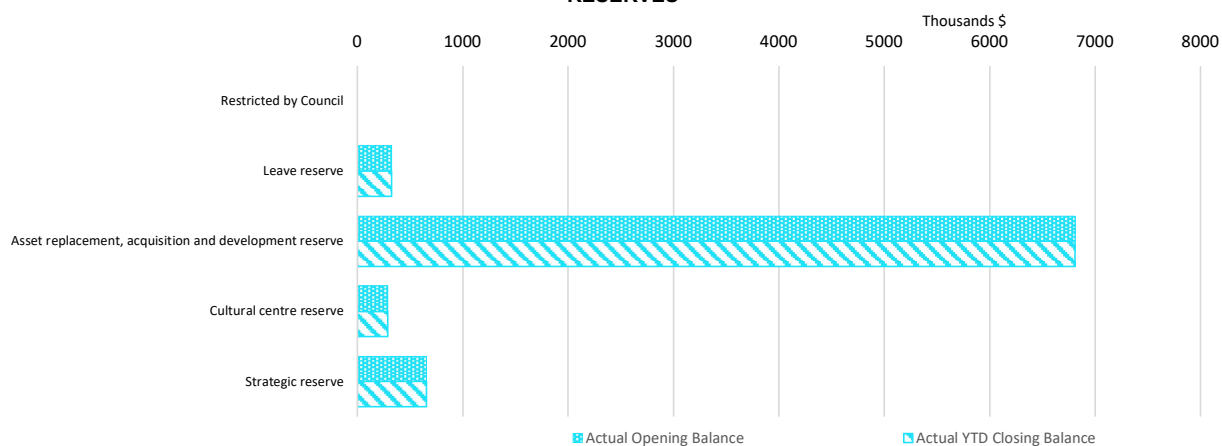
OPERATING ACTIVITIES



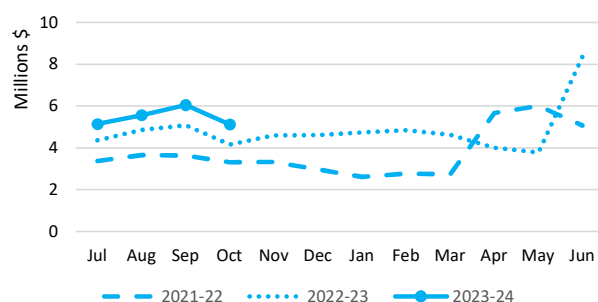
INVESTING ACTIVITIES



FINANCING ACTIVITIES
RESERVES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2023

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
Cash on hand	Cash and cash equivalents	55	0	55	Cash on hand	Nil	Nil
Cash at bank - Municipal	Cash and cash equivalents	21,387	0	21,387	Westpac	Variable	Nil
Municipal notice account	Cash and cash equivalents	816,233	0	816,233	Westpac	Nil	Nil
Municipal premium business	Cash and cash equivalents	3,983,346	0	3,983,346	Westpac	3.15%	Nil
Municipal - Term Deposit	Financial assets at amortised cost	435,766	79,247	515,013	Westpac	5.33%	Dec-23
Reserve - Term Deposit	Cash and cash equivalents	0	1,000,000	1,000,000	Westpac	5.11%	Nov-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.14%	Dec-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.57%	Jun-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.52%	Apr-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.44%	Feb-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.33%	Dec-23
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	5.07%	Jan-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	5.15%	Mar-24
Total		5,256,787	8,079,247	13,336,034			
Comprising							
Cash and cash equivalents		4,821,021	1,000,000	5,821,021			
Financial assets at amortised cost		435,766	7,079,247	7,515,013			
		5,256,787	8,079,247	13,336,034			

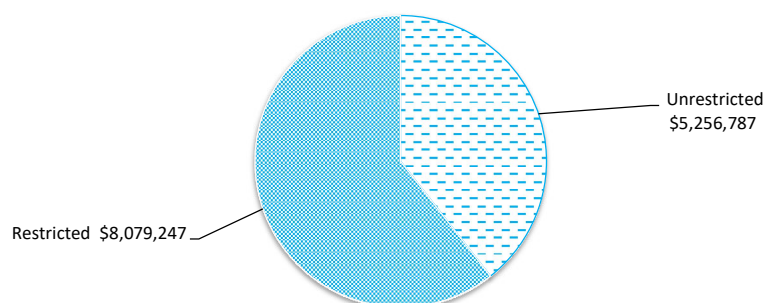
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2023

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council								
Leave reserve	324,523	0	0	324,523	324,523	0	0	324,523
Asset replacement, acquisition and development reserve	6,808,565	411,335	0	7,219,900	6,808,565	0	0	6,808,565
Cultural centre reserve	289,480	0	0	289,480	289,480	0	0	289,480
Strategic reserve	656,679	0	0	656,679	656,679	0	0	656,679
	8,079,247	411,335	0	8,490,582	8,079,247	0	0	8,079,247

5 CAPITAL ACQUISITIONS

	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
Furniture & Equipment	15,000	5,000	0	(5,000)
Plant & Equipment	255,000	84,996	103,193	18,197
Acquisition of property, plant and equipment	270,000	89,996	103,193	13,197
Infrastructure - Roads	6,352,126	2,117,368	2,116,609	(759)
Infrastructure - Other	70,000	23,332	216	(23,116)
Acquisition of infrastructure	6,422,126	2,140,700	2,116,825	(23,875)
Total capital acquisitions	6,692,126	2,230,696	2,220,018	(10,678)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,585,181	1,056,348	376,466	(679,882)
Other (disposals & C/Fwd)	125,000	0	0	0
Contribution - operations	2,981,945	1,174,348	1,843,552	669,204
Capital funding total	6,692,126	2,230,696	2,220,018	(10,678)

SIGNIFICANT ACCOUNTING POLICIES

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

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

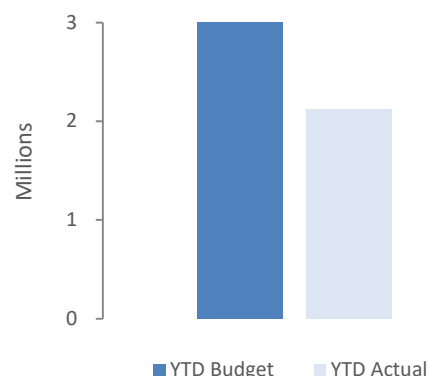
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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 zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

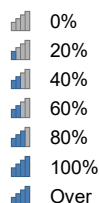
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



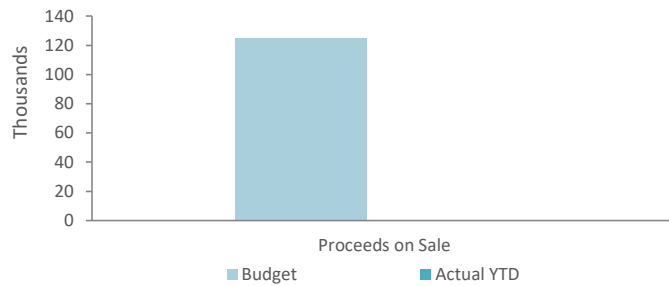
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description			Adopted Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure						
Furniture & Equipment						
042562	Furniture & Equipment - Computer		15,000	5,000	0	(5,000)
Furniture & Equipment Total			15,000	5,000	0	(5,000)
Plant & Equipment						
042565	Plant & Equipment		160,000	53,332	103,193	49,861
113420	Plant & Equipment - Sport & Rec		95,000	31,664	0	(31,664)
Plant & Equipment Total			255,000	84,996	103,193	18,197
Infrastructure - Roads						
121003	Papulankutja Road (Warburton - Blackstone Road)		5,287,874	1,762,620	2,116,609	353,988
121400	Great Central Road - Capex		1,064,252	354,748	0	(354,748)
Infrastructure - Roads Total			6,352,126	2,117,368	2,116,609	(760)
Infrastructure - Other						
114800	N-Com Elettronika FM Radio Transmitter - Warburton and Blackstone		70,000	23,332	0	(23,332)
121200	Storage Compound (Other Infrastructure - new)		0	0	216	216
Infrastructure - Other Total			70,000	23,332	216	(23,116)
Grand Total			6,692,126	2,230,696	2,220,018	(10,679)

6 DISPOSAL OF ASSETS

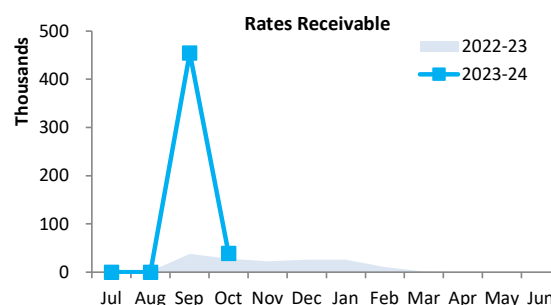
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Plant and equipment	82,627	125,000	42,373	0	0	0	0	0
		82,627	125,000	42,373	0	0	0	0	0



7 RECEIVABLES

Rates receivable

	30 Jun 2023	31 Oct 2023
	\$	\$
Opening arrears previous years	15,588	0
Levied this year	406,777	456,068
Less - collections to date	(422,365)	(417,444)
Gross rates collectable	0	38,624
Net rates collectable	0	38,624
% Collected	100.0%	91.5%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	27,540	26,346	0	0	53,886
Percentage	0.0%	51.1%	48.9%	0.0%	0.0%	
Balance per trial balance						
Trade receivables						53,886
Other receivables						2,433
GST receivable						9,426
Receivables for employee related provisions						2,704
Total receivables general outstanding						68,449

Amounts shown above include GST (where applicable)

KEY INFORMATION

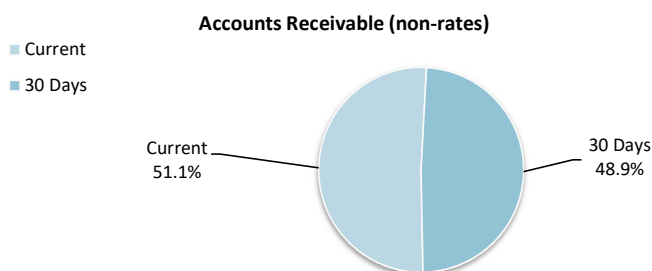
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 October 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock on hand	25,107	0	0	25,107
Total other current assets	25,107	0	0	25,107

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

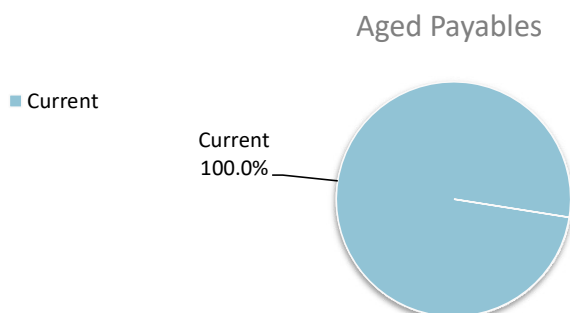
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	229,583	0	0	0	229,583
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						229,853
Other payables						2,827
Total payables general outstanding						232,680
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Budget Interim Rate Revenue	Total Revenue	Rate Revenue	YTD Actual Interim Rate Revenue	Total Revenue
				\$	\$	\$	\$	\$	\$
Unimproved value									
Unimproved valuations	0.2200	32	2,129,925	468,583	0	468,583	468,583	(13,778)	454,805
General rates		32	2,129,925	468,583	0	468,583	468,583	(13,778)	454,805
Minimum payment									
Unimproved value									
Unimproved valuations	252.50	5	5,113	1,262	0	1,262	1,263	0	1,263
Sub-total		5	5,113	1,262	0	1,262	1,263	0	1,263
Total rates						469,845			456,068

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 October 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		496,792	0	399,152	(862,126)	33,818
Total other liabilities		496,792	0	399,152	(862,126)	33,818
Employee Related Provisions						
Provision for annual leave		173,370	0	0	0	173,370
Provision for long service leave		115,308	0	0	0	115,308
Total Provisions		288,678	0	0	0	288,678
Total other current liabilities		785,470	0	399,152	(862,126)	322,496

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present 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.

Employee Related Provisions

Short-term employee benefits

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

The Shire'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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

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 remeasurements 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 Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Oct 2023	Current Liability 31 Oct 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
General Grants (Untied)	0	0	0	0	0	0	0	606,672
Grant-Ministry Sport & Recreation	0	0	0	0	0	55,000	0	0
Grants - Direct	0	0	0	0	0	262,470	262,470	262,470
Govt Grant - RA, Ab Access (Operating)	496,792	399,152	(862,126)	33,818	33,818	387,668	129,220	846,640
MRWA Grant - GCR Maintenance	0	0	0	0	0	500,000	166,664	0
Fed, Roads Grant (untied)	0	0	0	0	0	0	0	171,114
	496,792	399,152	(862,126)	33,818	33,818	1,205,138	558,354	1,886,896

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2023	Liability	Liability	31 Oct 2023	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grants - MRWA GCR income for CapEx	0	0	0	0	0	1,000,000	333,332	0
Grants - Stimulus Funding	0	0	0	0	0	452,936	150,976	0
Grant - Special Projects	0	0	0	0	0	1,716,126	572,040	376,466
Grant-Roads to Recovery	0	0	0	0	0	416,119	0	0
	0	0	0	0	0	3,585,181	1,056,348	376,466