



Shire of **Ngaanyatjaraku**
ON A JOURNEY

ORDINARY MEETING OF COUNCIL

ATTACHMENTS

**27 March 2024
1.00pm**



Department of
**Local Government, Sport
and Cultural Industries**

Ngaanyatjaraku – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023?	N/A	
5	s3.59(5)	During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	No delegations to Committees
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	N/A	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	



7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	Item 10.4 OCM 25/10/2023
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	Item 10.4 OCM 25/10/2023
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	No	Delegations reviewed 29 June 2022 and 25 October 2023
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest

No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	N/A	No disclosures made.
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	N/A	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023?	Yes	



6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	N/A	



16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	N/A	No additional requirements. Adopted March 2021
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A	



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	No elections held in 2023
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	No elections held in 2023

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	Item 10.1 OCM 25 October 2023
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	No	2022-23 audit remains ongoing (as at 14 March 2024)



4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	N/A	2022-23 audit remains ongoing (as at 14 March 2024)

Local Government Employees

No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	No senior employees
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	No senior employees



Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	N/A	CEO is the complaints officer.
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	No	Cannot guarantee compliance has occurred with all purchasing activities below \$250,000. Systems being monitored to minimise risk of non compliance.
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	No	Not all tenders were advertised in the required number of ways prescribed by the Local Government (Administration Regulations 1996).



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4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	No	Tender register is published as required, however does not include all information as required by regulations.
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	No EOI's during reporting period.
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	No EOI's during reporting period.
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	No EOI's during reporting period.



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14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	No EOI's during reporting period.
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	No panels utilised during reporting period.
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	No panels utilised during reporting period.
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	No panels utilised during reporting period.
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	No panels utilised during reporting period.
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	No panels utilised during reporting period.
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	No panels utilised during reporting period.
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	No panels utilised during reporting period.
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	No regional price preferencing.



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	31/05/2023 Item 10.2 OCM 31/05/2023
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	31/05/2023 Item 10.2 OCM 31/05/2023
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes	24/11/2021 Item 9.2 Audit Risk Committee 24 November 2021 Item 10.5 OCM 24 November 2021
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report.	Yes	24/11/2021 Item 9.2 Audit Risk Committee 24 November 2021 Item 10.5 OCM 24 November 2021
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt	N/A	



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		of the gift? Did the disclosure include the information required by section 5.87C of the Act?		
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Policy 1.13
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	No	Details required by Admin Reg 29C (2)(d)(e)(f) have not been routinely uploaded/published
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Policy 1.8
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?	Yes	
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	No	Balanced accounts provided to audit 2 October 2023
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date

Mayor/President

Date



Shire of Ngaanyatjarraku

2023 Compliance Audit Return - Summary of Matters Noted

Question No.	Section/Topic	Matters Identified / Improvements	Reportable in CAR (Y/N)
12	Delegation of Power / Duty	<p>Delegations did not undergo a review during the 2022/2023 financial year. The delegations were reviewed on 29 June 2022 and then 25 October 2023.</p> <hr/> <p>Improvement:</p> <p>Review systems and processes to ensure future reviews of the register of delegations are undertaken within statutory time limits as required by section 5.46 of the <i>Local Government Act 1995</i>.</p>	Y
13	Delegation of Power / Duty	<p>General records are kept for record keeping purposes where delegations are routinely exercised, however there are limited formal processes relating to the recording of exercise of delegations. Management have advised these systems are currently under review.</p> <hr/> <p>Improvement:</p> <p>Progress the review of systems and processes relating to the recording of exercise of delegations. Ensure staff with delegations are aware of requirements and responsibilities of each delegation and maintain individual accountability for compliance with s.5.46(3) of the <i>Local Government Act 1995</i>.</p>	N
3	Finance	<p>The auditor's report for the financial year ended 30 June 2023 report was not received by the local government by 31 December 2023. The audit is yet to be finalized at the time of completing the CAR. While the Shire may provide information and assistance wherever possible, final control with issuing the audit report remains with the auditor.</p> <hr/> <p>Improvement:</p> <p>Maintain systems, procedures and communication with auditors in relation to timing of information requests to progress audit queries for future audits and reports.</p>	Y

2023 Compliance Audit Return - Summary of Matters Noted

Question No.	Section/Topic	Matters Identified / Improvements	Reportable in CAR (Y/N)
5	Optional Questions	<p>Details of individuals lodging a primary or annual return for the financial year beginning on or after 1 July 2020 has not been routinely published on the official local government website as required by legislation.</p> <hr/> <p>Details of the type, and the amount or value, of any fees, expenses or allowances paid to each council member during the 2022/23 financial year were not published on the local government website as required by regulation 29C of the <i>Local Government (Administration) Regulations 1996</i>.</p> <hr/> <p>Improvements:</p> <p>Publish details of individuals lodging a primary or annual return for the financial year beginning on or after 1 July 2020 as required by regulation 29C of the <i>Local Government (Administration) Regulations 1996</i> to the official local government website, and ensure it is within the timeframes required by legislation.</p> <hr/> <p>Publish details of payments to elected members in accordance with <i>Local Government (Administration) Regulations 1996</i>, Regulation 29C(2)(f) to the local government website. Ensure future disclosures are made for each financial year by 14 July immediately following the end of the financial year to which the information relates, as required by legislation.</p>	Y
8	Optional Questions	<p>The balanced accounts and annual financial report were submitted to the auditor on 2 October 2023 which falls outside the required legislative timeframe for these to be provided by 30 September 2023.</p> <hr/> <p>Improvement:</p> <p>Review systems and procedures to ensure future regulatory compliance and timeframes are able to be met. It is noted management have implemented systems through external professional services to assist with future compliance.</p>	Y
1	Tenders for Providing Goods and Services	<p>Non-compliance between procurement thresholds and purchasing requirements for low value purchases has possibly occurred during the review period. It was noted with management it is very difficult to declare during the review period the appropriate number of quotations had been obtained for every purchase (particularly low value purchases) in accordance with the purchasing policy.</p> <hr/> <p>Improvement:</p> <p>Review systems and controls to minimise risks of non compliance with adopted purchasing policy.</p>	Y

2023 Compliance Audit Return - Summary of Matters Noted

Question No.	Section/Topic	Matters Identified / Improvements	Reportable in CAR (Y/N)
3	Tenders for Providing Goods and Services	<p>The requirement to advertise tenders publicly through Statewide public notice was not met for all tenders called during the reporting period. We noted a tender was Tenders were advertised only on the Shire website and through Tenderlink.</p> <hr/> <p>Improvement:</p> <p>Review systems and procedures to ensure all invitations to tender are advertised by statewide public notice in accordance with regulation 3B of the <i>Local Government (Administration) Regulations 1996</i>.</p>	Y
7	Tenders for Providing Goods and Services	<p>The tender register is published on the official local government website as required by legislation, though does not contain details as required by <i>Local Government (Functions and General) Regulations 1996</i>. The detail for Tender RFT02 FYE2023 is incomplete with no reference to submissions received, or details of the awarded tender.</p> <hr/> <p>Improvement:</p> <p>Review and update controls relating to maintenance of the tender register, ensuring it contains information required to evidence compliance with regulation 16 & 17 of the <i>Local Government (Functions and General) Regulations 1996</i>.</p>	Y
N/A	Compliance Audit Return <i>In the course of preparing the Compliance Audit Return for the Shire, Minutes of Council and Committee meetings were examined during the reporting period.</i>	<p>We noted a number of officer reports presented for consideration at Council meetings where the matter requires an absolute majority decision, and the absolute majority voting outcome is not being recorded in the Minutes. Where an absolute majority decision is required, it is good practice to show the required majority has been achieved in the minutes, for instance 'Carried by Absolute Majority 4/0'.</p> <hr/> <p>Through our review we noticed all names of Councillors voting for and against motions are not recorded in the Minutes as required by section 5.21(4) of the <i>Local Government Act 1995</i>, which came into effect on 1 July 2023 following legislative amendments.</p> <hr/> <p>Improvements:</p> <p>Review the process for recording resolutions of Council in the minutes to include the vote as 'Carried by Absolute Majority' where a decision is required to be made by absolute majority, and the vote achieved the required majority.</p> <hr/> <p>Ensure minutes of Council meetings are correctly recorded and contain all information required under regulation 11 of the <i>Local Government (Administration) Regulations 1996</i> and section 5.21(4) of the <i>Local Government Act 1995</i>.</p>	N

SHIRE OF NGAANYATJARRAKU**BUDGET REVIEW REPORT****FOR THE PERIOD ENDED 29 FEBRUARY 2024***LOCAL GOVERNMENT ACT 1995**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996***TABLE OF CONTENTS**

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Budget v Actual						
Note	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)	
				\$	\$	
OPERATING ACTIVITIES						
Revenue from operating activities						
	\$	\$	\$	\$	\$	
General rates	468,583	468,583	454,805	468,583	0	
Rates excluding general rates	1,262	1,262	1,263	1,262	0	
Grants, subsidies and contributions	4.1 1,205,138	1,205,138	2,024,126	1,174,642	(30,496)	▼
Fees and charges	4.2 585,518	585,518	598,893	597,218	11,700	▲
Interest revenue	370,250	370,250	210,884	370,250	0	
Other revenue	4.3 12,770	12,770	95,030	209,770	197,000	▲
Profit on asset disposals	42,373	42,373	0	42,373	0	
	2,685,894	2,685,894	3,385,001	2,864,098	178,204	
Expenditure from operating activities						
Employee costs	4.4 (2,670,650)	(2,670,650)	(1,476,045)	(2,504,945)	165,705	▲
Materials and contracts	4.5 (2,314,309)	(2,314,309)	(1,610,696)	(2,505,059)	(190,750)	▼
Utility charges	(34,100)	(34,100)	(19,780)	(34,100)	0	
Depreciation	(2,183,055)	(2,183,055)	0	(2,183,055)	0	
Insurance	(141,605)	(141,605)	(98,448)	(141,605)	0	
Other expenditure	(118,572)	(118,572)	(42,067)	(118,572)	0	
	(7,462,291)	(7,462,291)	(3,247,036)	(7,487,336)	(25,045)	
Non-cash amounts excluded from operating activities	2,140,682	2,140,682	0	2,140,682	0	
Amount attributable to operating activities	(2,635,715)	(2,635,715)	137,965	(2,482,556)	153,159	
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions	3,585,181	3,585,181	1,347,166	3,585,181	0	
Proceeds from disposal of assets	125,000	125,000	0	125,000	0	
	3,710,181	3,710,181	1,347,166	3,710,181	0	
Outflows from investing activities						
Purchase of land and buildings	4.6 0	0	0	(180,000)	(180,000)	▼
Purchase of plant and equipment	4.7 (255,000)	(255,000)	(103,193)	(268,451)	(13,451)	▼
Purchase of furniture and equipment	(15,000)	(15,000)	0	(15,000)	0	
Purchase and construction of infrastructure-roads	(6,352,126)	(6,352,126)	(4,685,343)	(6,352,126)	0	
Purchase and construction of infrastructure-other	(70,000)	(70,000)	0	(70,000)	0	
	(6,692,126)	(6,692,126)	(4,788,536)	(6,885,577)	(193,451)	
Amount attributable to investing activities	(2,981,945)	(2,981,945)	(3,441,370)	(3,175,396)	(193,451)	
FINANCING ACTIVITIES						
Cash outflows from financing activities						
Transfers to reserve accounts	(411,335)	(411,335)	(120,563)	(411,335)	0	
	(411,335)	(411,335)	(120,563)	(411,335)	0	
Amount attributable to financing activities	(411,335)	(411,335)	(120,563)	(411,335)	0	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	4.8 6,028,995	6,028,995	6,069,287	6,069,287	40,292	▲
Amount attributable to operating activities	(2,635,715)	(2,635,715)	137,965	(2,482,556)	153,159	
Amount attributable to investing activities	(2,981,945)	(2,981,945)	(3,441,370)	(3,175,396)	(193,451)	
Amount attributable to financing activities	(411,335)	(411,335)	(120,563)	(411,335)	0	
Surplus or deficit after imposition of general rates	0	0	2,645,319	0	0	

1. BASIS OF PREPARATION

This budget review 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 budget review 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 Leases which would have required the Shire of Ngaanyatjarraku to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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
- estimation uncertainties made in relation to lease accounting
- estimation of fair values 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.

2. SUMMARY GRAPHS - BUDGET REVIEW



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

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

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Trade and other receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Employee related provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

	Unaudited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Cash and cash equivalents	14,448,090	8,877,337	8,877,337	10,311,343	8,617,682
Financial assets	515,013	0	0	0	0
Trade and other receivables	48,941	91,963	91,963	1,706,546	270,167
Inventories	25,107	46,299	46,299	25,107	46,299
Other assets	0	0	0	5,000	0
	15,037,151	9,015,599	9,015,599	12,047,996	8,934,148
Less: current liabilities					
Trade and other payables	(391,825)	(252,816)	(252,816)	(810,375)	(443,566)
Contract liabilities	(496,792)	0	0	(392,492)	0
Employee related provisions	(288,678)	(266,618)	(266,618)	(288,678)	(266,618)
Other provisions	0	(5,583)	(5,583)	0	0
	(1,177,295)	(525,017)	(525,017)	(1,491,545)	(710,184)
Net current assets	13,859,856	8,490,582	8,490,582	10,556,451	8,223,964
Less: Total adjustments to net current assets	(7,790,569)	(8,490,582)	(8,490,582)	(7,911,132)	(8,223,964)
Closing funding surplus / (deficit)	6,069,287	0	0	2,645,319	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Employee benefit provisions

Total adjustments to net current assets

	Unaudited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Less: Reserve accounts	(8,079,247)	(8,490,582)	(8,490,582)	(8,199,810)	(8,490,582)
Add: Current liabilities not expected to be cleared at end of year					
- Employee benefit provisions	288,678	0	0	288,678	266,618
Total adjustments to net current assets	(7,790,569)	(8,490,582)	(8,490,582)	(7,911,132)	(8,223,964)

(c) Non-cash amounts excluded from operating activities

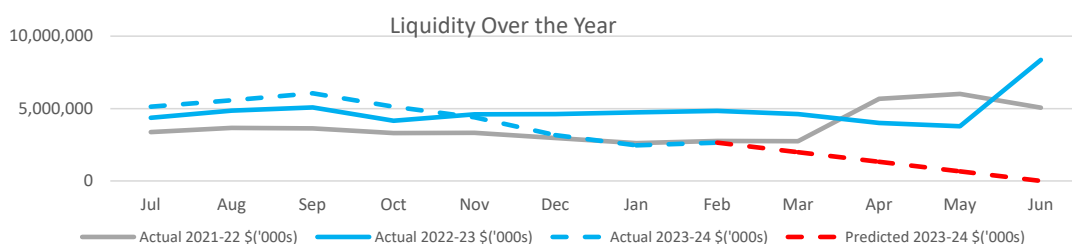
The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
Add: Depreciation on assets

Non-cash amounts excluded from operating activities

	Unaudited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Less: Profit on asset disposals	(39,619)	(42,373)	(42,373)	0	(42,373)
Add: Depreciation on assets	2,216,304	2,183,055	2,183,055	0	2,183,055
Non-cash amounts excluded from operating activities	2,176,685	2,140,682	2,140,682	0	2,140,682



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

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

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

INVENTORIES

General

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire of Ngaanyatjarraku's right to consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

Contract liabilities represent the Shire of Ngaanyatjarraku's obligation to transfer goods or services to a customer for which the Shire of Ngaanyatjarraku has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

PROVISIONS

Provisions are recognised when the Shire of Ngaanyatjarraku 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.

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Ngaanyatjarraku prior to the end of the financial year that are unpaid and arise when the Shire of Ngaanyatjarraku becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions 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 of Ngaanyatjarraku's obligations for long-term employee benefits where the Shire of Ngaanyatjarraku does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

SHIRE OF NGAANYATJARRAKU
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 29 FEBRUARY 2024

4 PREDICTED VARIANCES

	Variance
	\$
Revenue from operating activities	
4.1 Grants, subsidies and contributions	(30,496) ▼
Financial Assistance Grants (FAGS) funding to be received \$204,504 not included in original budget. Grant received for Warburton Youth Summer Holiday Program \$5,000. Revenue decreased due to contract liability movement \$240,000 for road grants.	
4.2 Fees and charges	11,700 ▲
Building fees and charges received not included in original budget.	
4.3 Other revenue	197,000 ▲
Insurance claim reimbursement income for housing \$180,000. Other reimbursement income received \$17,000.	
Expenditure from operating activities	
4.4 Employee costs	165,705 ▲
Expected reduction in employee costs as per recent and proposed organisational structure changes \$123,700, sanitation wages \$50,000, law and order wages \$7,169, recreation centre wages \$10,150. Unbudgeted office garden maintenance wages \$10,000. Repairs and maintenance at the CRC increased \$13,564.	
4.5 Materials and contracts	(190,750) ▼
Expenditure increase for the Outback Highway sign review \$16,000, accounting and compliance services \$64,000 reclassified from employee costs to materials and contracts, CEO performance review \$5,000, OHDC member Council's contribution towards the Outback Way Stakeholder Forum \$30,000, consultant to assist with roads data \$50,000, road inventory system (RAMS) updates \$9,550, expenditure for the Summer Holiday Program as per grant \$5,000 and increase to plant operating costs \$14,500.	
Outflows from investing activities	
4.6 Purchase of land and buildings	(180,000) ▼
Housing insurance repairs/renewals.	
4.7 Purchase of plant and equipment	(13,451) ▼
Council resolution at the February 2024 meeting for the TV transmission upgrades.	
Cash outflows from financing activities	
4.8 Surplus or deficit at the start of the financial year	40,292 ▲
Difference between adopted 2023/24 budget and the closing balance of the 2022/23 unaudited statements.	

Operations Report – February/March 2024

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"> Nil <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 Ford Ranger Rego: 1HTZ 233. 15,000Klm service. Vehicle tracker installation completed.</p> <p>Vehicles Repaired Toyota Land Cruiser Rego: 1HRU 759. Drive assist systems faulty - damaged ECU wiring repaired to rectify. Tyre repairs/replacement undertaken.</p> <p>Toyota Prado Rego: 1HFB 600. Tyres replaced. Spare wheel carrier repaired.</p> <p>Isuzu Dmax Rego: 1HLA 156. Tyre repairs/replaced.</p> <p>New Fleet/Vehicles Isuzu Rubbish Truck – suppliers contacted to discuss Shire's requirements for replacement truck and custom motor body.</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"> Gardening and yard maintenance. <p>152 Motel Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. <p>154 Motel Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. Internal painting throughout. Electrical repairs scoped. <p>255A Motel Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. Repairs to clothesline. <p>255B Motel Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. Internal plumbing repairs. <p>153 Cultural Centre Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. <p>158 Ninth Street, Warburton</p> <ul style="list-style-type: none"> Internal cleaning. General property maintenance. Yard maintenance. <p>167 Thirteenth Street, Warburton</p> <ul style="list-style-type: none"> Lock repairs. <p>Action: Operations Team to continue to undertake yard & building maintenance as required</p>

Ongoing	Roads	<p>Construction Works</p> <p>Breakaway Earthmoving CAP Works Papulankutja Road Upgrade. 10mW x 200mm Compacted Gravel Pavement.</p> <ul style="list-style-type: none"> • SLK 70.27 - 71.30 Completed 24/02/2024 • SLK 71.30 - 72.89 Completed 11/03/2024 <p>Maintenance Works</p> <p>Exact Contracting Great Central Road - Pavement Preservation</p> <ul style="list-style-type: none"> • Westbound by Orange Creek SLK 302 - 217 (17/2 - 27/3/2024) • GCR Working Eastbound SLK 167 - 217 (17 - 27/2/2024) <p>Breakaway Earthmoving Great Central Road</p> <ul style="list-style-type: none"> • SLK 422 - 389 Flood damaged Repairs (9 -10/3/2024) <p>Irrunytju Road</p> <ul style="list-style-type: none"> • SLK 107 - 137 and Wingelina Community Access Roads - Completed Full Asset Preservation (22/2/2024 – 02/3/2024) <p>Tjukurla Community Access Road</p> <ul style="list-style-type: none"> • SLK 00 – 94 Pavement Preservation Completed (5 – 18/3/2024) <p>Papulankutja Road</p> <ul style="list-style-type: none"> • SLK 55 - 01.46 Carried Out by Second Crew (08 – 17/3/2024)
Ongoing	Warburton Sport & Recreation	<p>Activities undertaken during reporting period:</p> <ul style="list-style-type: none"> • Assisting in Shire Office • Assist NG Council Pool Manager with operation of Warburton swimming pool (includes assisting with BBQ's, supervision of patrons, mobilisation/demobilisation of gym equipment at pool etc). • Operation and supervision of Warburton swimming pool to assist NG Council while NG Council Pool Manager unwell/off lands. Opening pool early to assist Warburton School when requested. • Visits to Jameson, Warakurna and Wanarn Communities – Introduction and liaison with community members and school staff. • Assist with delivery of swimming classes for youths in Warakurna and Wanarn Communities. • Multiple movie nights held at drop-in centre. • Multiple discos held at drop-in centre. • Trips to sandhills. • Assist Warburton Campus School on those days when school staff unavailable. • Assisted 'Hip Hop' troupe while in Warburton. Good engagement with youths and the broader community.

		<ul style="list-style-type: none"> Friday Night Footy 'boys night' event held at swimming pool. Good attendance from adult males and kids, with good interaction between all attendees. <p>Unfortunately, due to the repeated anti-social behaviour of youths on numerous occasions, many events were ended early to ensure that health and safety of staff and those attendees other than the perpetrators, was not compromised.</p> <p>Grant Funding Application through the Australian Sports Commission for establishment of BMX program in Warburton Community being assessed.</p> <p>Participated in 'Participation in Sport Strategy' conference. Outcomes were very beneficial and have provided opportunities for discussions with other staff from surrounding areas.</p> <p>Specsavers (Marion SA) have indicated they would like to initiate a regular delivery of glasses for the entire Shire. A second batch of glasses arrived in late February. Some of these were taken to the Aged Care facility at Wanarn, while the remainder will be taken to Warakurna for even distribution across the Shire.</p>
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>Cleanup and removal of larger rubbish, and piles of debris from road verges at selected residential properties. Works undertaken through collaborative partnership with Ngaanyatjarra Council MSO. Ng Council Backhoe and tip truck used to expedite works.</p> <p>Action: Operations Team to continue waste collection and disposal</p>

EHO's Report March 2024

Date	Subject	Action Taken
	EHO Orientation	<p>The EHO's first visit occurred in February and included meetings and/or onsite visits at Warburton, West Musgrave, Jaimeson, Warakurna and Wanarn. Suitable food premises risk assessment and reporting programme is being implemented.</p> <p>The visit scheduled for March was postponed due to the heavy rain and potential to limit travel to the communities.</p>
	Public Swimming Pools	<p>The Warburton Pool was inspected in February. The sampling results procedures and record keeping were reviewed and found to be appropriate. A minor drainage issue (unrelated to the pool itself, is going to be rectified).</p> <p>Action: follow up to ensure the minor damage to concourse drainage is suitably repaired.</p> <p>Action: commence routine assessments of both public pools in the shire.</p>
Ongoing	General Food Premises Inspections	<p>As reported by the previous EHO, 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>All food premises managers, visited to date, are aware of their obligations and are working towards meeting the requirements which came into effect in December 2023.</p> <p>There will be no penalties for failing to comply with their new training and reporting obligation until December 2024.</p> <p>Action - EHO to continue assisting the operators of food premises to ensure they provide suitable training to staff as required.</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 monitor drinking water safety in Kanpa.</p>
Ongoing	Covid-19	<p>Restrictions 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</p> <p>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</p> <p>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. Action: The EHO will continue to monitor the quality and safety of the Shire's communities drinking water.</p>
Ongoing	Mosquito-Borne Diseases (MBDs)	<p>In addition to the actions previously reported, the EHO has commenced informal discussions with Health WA to determine if it will be appropriate and possible to undertake further preventative actions following the recent heavy rains.</p> <p>Action: The EHO to continue to monitor reported MBD incidents and Liaise with HDWA concerning any possible preventative actions.</p>
Ongoing	Approvals	<p>West Musgrave The staged approval of the various applications (on site effluent and trade waste disposal), food premises etc. are being collated and by liaising with the consultants used to prepare these applications and site visits as required, it is anticipated there will be no "gaps" or oversights in the Shire records.</p> <p>A large vehicle wash down facility at the mine site which has been completed at the date of last report was inspected and a Permit to Use issued.</p>
Ongoing	Public Health Act Implementation	<p>Implementation Stage 5, (probably the most significant stage of the Public Health Act's implementation for local government) will commence in June 2024. There will be technical/legal changes as new regulations will come into effect but there will also changes to the shire's obligation in relation to:</p> <ul style="list-style-type: none"> • public health planning • public health policies • local government reporting and registration • licensing <p>Stage 5 also includes the implementation of new regulations for environmental health to replace regulations from the <i>Health (Miscellaneous Provisions) Act 1911</i>. One of the major changes under this stage is enforcement agencies now having the ability to issue</p>

		<p>improvement notices to people and businesses who breach a public health provision.</p> <p>Action: EHO to continue to monitor the roll out of the legislation and any implications for the shire and its residents etc.</p>
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Payment Listing February 2024					
Chq/EFT	Date	Name	Description	Amount	Payment
EFT5263	01/02/2024	WARAKURNA ROADHOUSE	Diesel for Shire Isuzu 1HMJ403		115.30
02-214064	23/01/2024	WARAKURNA ROADHOUSE	Diesel for Shire Isuzu 1HMJ403	115.30	
EFT5264	01/02/2024	MILY (WARBURTON) STORE	Supplies for School Holiday program		1,875.32
02-044597	18/12/2023	MILY (WARBURTON) STORE	Supplies for School Holiday program	90.60	
01-089886	22/12/2023	MILY (WARBURTON) STORE	Supplies for School Holiday program	128.50	
02-045084	28/12/2023	MILY (WARBURTON) STORE	Supplies for School Holiday program	216.50	
02-045083	28/12/2023	MILY (WARBURTON) STORE	Supplies for School Holiday program	246.80	
02-045661	06/01/2024	MILY (WARBURTON) STORE	Supplies for School Holiday program	250.00	
01-091163	06/01/2024	MILY (WARBURTON) STORE	Supplies for School Holiday program	247.79	
01-091551	10/01/2024	MILY (WARBURTON) STORE	Supplies for School Holiday program	196.03	
01-091924	12/01/2024	MILY (WARBURTON) STORE	Supplies for School Holiday program	249.10	
02-046139	16/01/2024	MILY (WARBURTON) STORE	Supplies for School Holiday program	250.00	
EFT5265	01/02/2024	WARRUNYINNA STORE	Diesel for Shire Isuzu 1HMJ403		289.60
01-418288	18/01/2024	WARRUNYINNA STORE	Diesel for Shire Isuzu 1HMJ403	106.60	
01-418847	23/01/2024	WARRUNYINNA STORE	Diesel for Shire Isuzu 1HMJ403	183.00	
EFT5267	01/02/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		190,975.38
2563	24/01/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	148,815.83	
2562	24/01/2024	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	42,159.55	
EFT5268	01/02/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for BMO ASP 22/1/24 - Warburton trip		190.00
3690	22/01/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for BMO ASP 22/1/24 - Warburton trip	190.00	
EFT5270	09/02/2024	NATS	Supply of goods and freight to Warburton		4,683.85
P57546SN	19/01/2024	NATS	4x Cooper tyres for Shire Isuzu 1HMJ403 and 4x Cooper tyres for Prado 1HBF600	4,023.62	
P57609SN	19/01/2024	NATS	Rear shock absorbers for Shire Landcruiser 1HFB604	383.96	
P57893SN	02/02/2024	NATS	RAM items including freight to Warburton	131.32	
P57892SN	02/02/2024	NATS	DeWalt toolbox including freight to Warburton	144.95	
EFT5271	09/02/2024	WARBURTON COMMUNITY INC	Supply of backhoe and operator to remove impediment from Warburton bypass		500.00
7445	02/02/2024	WARBURTON COMMUNITY INC	Supply of backhoe and operator to remove impediment from Warburton bypass	500.00	
EFT5272	09/02/2024	Focus Networks	IT Services		1,916.20
INV-10477G	24/01/2024	Focus Networks	1 year SSL Certificate and installation of synergyapi.ngaanyatjarraku.wa.gov.au 25/1/2024 - 24/1/2025	550.00	
INV-10383G	24/01/2024	Focus Networks	Cyber awareness training setup - 3 month training campaign	1,366.20	
EFT5273	09/02/2024	AUSTRALIA POST	Postage costs for January 2024		17.34
1013012115	03/02/2024	AUSTRALIA POST	Postage costs for January 2024	17.34	
EFT5274	09/02/2024	Vocus Pty Ltd	Shire internet payment February 2024		935.00
P1112773	01/02/2024	Vocus Pty Ltd	Shire internet payment February 2024	935.00	
EFT5275	09/02/2024	The Trustee for Integrated Human Resourcing Trust	HR Support and Job ads for S&R Officer January 2024		6,050.55
INV-2338	02/02/2024	The Trustee for Integrated Human Resourcing Trust	HR Support and Job ads for S&R Officer January 2024	6,050.55	
EFT5276	09/02/2024	ACEAM PTY LTD	Asset management and valuation review meetings for December 2023 and January 2024		4,537.50
NSC005.1	06/02/2024	ACEAM PTY LTD	Asset management and valuations review meetings for the month of December 2023 and January 2024	4,537.50	
EFT5277	09/02/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		193,417.27
2565	31/01/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	148,014.68	
2566	31/01/2024	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	42,454.37	
2568	31/01/2024	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Warakurna Access Road	2,948.22	
EFT5278	09/02/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for SRO 24/01/2024		190.00
3727	25/01/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for SRO 24/01/2024	190.00	
EFT5279	09/02/2024	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 188683 - 188686		631.55
188683-188686	06/02/2024	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 188683 - 188686	631.55	
EFT5280	09/02/2024	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Supply and install new stove at Lot 117b Blackstone		2,686.19
34981	23/01/2024	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Supply and install new stove at Lot 117b Blackstone	2,686.19	
EFT5281	09/02/2024	AUSTRALIA'S GOLDEN OUTBACK	Contribution for AGO Goldfields-Esperance Visitor Centre brochure		400.00
INV-004174	25/01/2024	AUSTRALIA'S GOLDEN OUTBACK	Contribution for AGO Goldfields-Esperance Visitor Centre brochure	400.00	
EFT5282	09/02/2024	LAVERTON SUPPLIES MOTORS	Storage for Shire Landcruiser 1HED881 January 2024		150.00
INV-3218	06/02/2024	LAVERTON SUPPLIES MOTORS	Storage for Shire Landcruiser 1HED881 January 2024	150.00	
EFT5283	20/02/2024	LEONORA MOTOR INN	Accommodation in Leonora for BMO 08/02/2024		145.00
30850	09/02/2024	LEONORA MOTOR INN	Accommodation in Leonora for BMO 08/02/2024	145.00	
EFT5284	20/02/2024	NATS	Freight Focus Networks equipment from NATS to Warburton		38.50

P58123SN	16/02/2024	NATS	Freight Focus Networks equipment from NATS to Warburton	38.50	
EFT5285	20/02/2024	WARAKURNA ROADHOUSE	Diesel for Shire landcruiser 1HFB604		260.46
02-215376	09/02/2024	WARAKURNA ROADHOUSE	Diesel for Shire landcruiser 1HFB604	260.46	
EFT5286	20/02/2024	WARRUNYINNA STORE	Diesel for Shire landcruiser 1HFB604		181.10
01-420388	09/02/2024	WARRUNYINNA STORE	Diesel for Shire landcruiser 1HFB604	181.10	
EFT5287	20/02/2024	MCLEODS	Legal fees		12,590.60
133694	29/01/2024	MCLEODS	Employment advice 19/12/2023	129.80	
133938	31/01/2024	MCLEODS	Proposed road user agreement with Oz Minerals 19/12/2023 - 30/01/2024	12,460.80	
EFT5288	20/02/2024	Focus Networks	IT Services		5,186.01
MPSD-13759	05/02/2024	Focus Networks	Monthly MPS devices for January 2024	1,873.30	
INV-10508G	07/02/2024	Focus Networks	Hard drive destruction service for Toshiba laptop and reimaged Lenovo laptop as a spare machine	363.00	
INV-10538G	07/02/2024	Focus Networks	Freight Lenovo laptop to NATS Welshpool for transport to Warburton office	33.00	
SAAS-13787	08/02/2024	Focus Networks	Monthly Saas agreement for February 2024	2,916.71	
EFT5289	20/02/2024	Ingot Hotel	Accommodation in Perth		628.00
40611	12/02/2024	Ingot Hotel	Accommodation in Perth for CEO 07/02/2024 - 10/02/2024	471.00	
40627	12/02/2024	Ingot Hotel	Accommodation in Perth for BMO 09/02/2024	157.00	
EFT5290	20/02/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		242,198.59
2567	07/02/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	200,039.05	
2569	07/02/2024	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of Mantamaru Road	19,458.25	
2570	07/02/2024	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of Papulankutja Road	6,486.08	
2571	07/02/2024	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	16,215.21	
EFT5291	20/02/2024	MILLS OAKLEY LAWYERS	Legal advice on General Industrial Relations and Employment Law 19/01/2024 - 31/01/2024		4,429.70
633025	31/01/2024	MILLS OAKLEY LAWYERS	Legal advice on General Industrial Relations and Employment Law 19/01/2024 - 31/01/2024	4,429.70	
EFT5292	20/02/2024	CHARTAIR PTY LTD	Airfares between Alice Springs and Warburton		3,700.00
T616991	30/01/2024	CHARTAIR PTY LTD	Return flights for 2x AssetVal contractors, Alice Springs to Warburton 24/10/2023 and 26/10/2023, Warburton to Alice Springs 27/10/2023 and 02/11/2023	1,460.00	
T617457	30/01/2024	CHARTAIR PTY LTD	Return flights for BMO Alice Springs to Warburton 02/01/2024, Warburton to Alice Springs 12/01/2024. Return flights for S&R Officer Warburton to Alice Springs 05/01/2024, Alice Springs to Warburton 25/01/2024, Flight for BMO Alice Springs to Warburton 23/01/2024, Reschedule fee BMO Alice Springs to Warburton 23/01/2024 - original booking date 30/01/2024, Flight for OM Warburton to Alice Springs 19/01/2024	2,240.00	
EFT5293	20/02/2024	CORE BUSINESS AUSTRALIA	NG Road Construction and Maintenance Contract Procurement and WHS		3,638.87
INV-1433	30/09/2023	CORE BUSINESS AUSTRALIA	NG Road Construction and Maintenance Contract Procurement Claim 3 - September 2023	877.58	
INV-1434	31/12/2023	CORE BUSINESS AUSTRALIA	NG Road Construction and Maintenance Contract Procurement Claim 4 - December 2023	669.09	
INV-1435	31/01/2024	CORE BUSINESS AUSTRALIA	NG Road Construction and Maintenance Contract Procurement Claim 5 - January 2024	1,388.20	
INV-1441	31/01/2024	CORE BUSINESS AUSTRALIA	WHS Advisory Support Services Claim 14 - January 2024	704.00	
EFT5294	20/02/2024	MOORE AUSTRALIA (WA) Pty Ltd	Professional accounting services		18,469.00
434104	31/01/2024	MOORE AUSTRALIA (WA) Pty Ltd	Professional services for review of Council policies, CEO procedures and additional support	4,994.00	
434106	31/01/2024	MOORE AUSTRALIA (WA) Pty Ltd	Ad hoc support Governance Services	3,300.00	
434137	31/01/2024	MOORE AUSTRALIA (WA) Pty Ltd	Capitalize the road expenditure in the fixed asset register for the financial year 2022-23	9,680.00	
434237	16/02/2024	MOORE AUSTRALIA (WA) Pty Ltd	Check taxed amounts on unused leave entitlements and final pay for CSO.	495.00	
EFT5295	23/02/2024	NATS	Supply of goods and freight to Warburton		264.20
P58146SN	16/02/2024	NATS	Shock absorber covers for Shire landcruiser 1HFB604 including freight to Warburton	264.20	
EFT5296	23/02/2024	Steve Girschik	Bronze Medallion course for S&R Officer at Warburton swimming pool 16/02/2024-17/02/2024		200.00
035	20/02/2024	Steve Girschik	Bronze Medallion course for S&R Officer at Warburton swimming pool 16/02/2024-17/02/2024	200.00	
EFT5297	23/02/2024	Marsel Toska	Reimbursement to BMO for travel costs 06/11/2023 - 10/02/2024		829.70

MT160224	16/02/2024	Marsel Toska	04/12/2023 - Laverton Supplies - AAA batteries for spot tracker, 06/11/2023 - Uber - home to Adelaide airport, 18/11/2023 - Uber - Adelaide airport to home, 03/12/2023 - Uber - home to Adelaide airport, 16/12/2023 - Uber - Adelaide airport to home, 01/01/2024 - Uber - home to Adelaide airport, 13/01/2024 - Uber - Adelaide airport to home, 22/01/2024 - Uber - home to Adelaide airport, 10/02/2024 - Uber - Adelaide airport to home, 23/01/2024 - Cabfare - hotel to Alice Springs airport, 22/01/2024 - Cabcharge - Alice Springs airport to hotel, 01/01/2024 - Cabfare - Alice Springs airport to hotel, 02/01/2024 - Cabfare - hotel to Alice Springs airport, 12/01/2024 - Cabfare - Alice Springs airport to hotel, 13/01/2024 - Cabfare - hotel to Alice Springs airport, 06/11/2023 - Cabfare - Alice Springs airport to hotel, 07/11/2023 - Cabfare - hotel to Alice Springs airport, 17/11/2023 - Cabfare - Alice Springs airport to hotel, 18/11/2023 - Cabfare hotel to Alice Springs airport	829.70	
EFT5298	23/02/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		282,338.10
0002572	14/02/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road SLK 69.33-73.84	210,991.17	
0002573	14/02/2024	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Papulankutja Road SLK 138-247	45,402.59	
0002574	14/02/2024	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Mantamaru Road SLK/KMS 0005.43- 0052.53, 0000.00-0003.45	25,944.34	
EFT5299	23/02/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for OM 12/02/2024		190.00
4009	13/02/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for OM 12/02/2024	190.00	
EFT5300	23/02/2024	C.L BURSEY & T.R SARGENT (TERRY SARGENT AND ASSOCIATES)	Environmental Health external contractor February 2024		13,508.00
24030	13/02/2024	C.L BURSEY & T.R SARGENT (TERRY SARGENT AND ASSOCIATES)	Environmental Health external contractor February 2024	13,508.00	
EFT5301	23/02/2024	ELVES BRITES	Reimbursement to WO for diesel for Shire landcruiser 1HFB604		297.48
EB070224	07/02/2024	ELVES BRITES	Reimbursement to WO for diesel for Shire landcruiser 1HFB604	297.48	
EFT5302	23/02/2024	LAVERTON SUPPLIES MOTORS	Diesel fuel for Shire Ranger 1HTZ233 08/02/2024		132.27
INV-3240	20/02/2024	LAVERTON SUPPLIES MOTORS	Diesel fuel for Shire Ranger 1HTZ233 08/04/2024	132.27	
EFT5303	28/02/2024	DAMIAN MCLEAN	OCM fee for 28/02/2024		510.00
DM280224	28/02/2024	DAMIAN MCLEAN	OCM fee for 28/02/2024	510.00	
EFT5304	28/02/2024	Julie Porter	OCM fee for 28/02/2024		250.00
JP280224	28/02/2024	Julie Porter	OCM fee for 28/02/2024	250.00	
EFT5305	28/02/2024	DEBRA FRAZER	OCM fee for 28/02/2024		250.00
DF2802824	28/02/2024	DEBRA FRAZER	OCM fee for 28/02/2024	250.00	
PAY	31/01/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	85,523.31	85,523.31
DD2921.1	31/01/2024	Aware Super	Superannuation contributions		6,016.29
SUPER	31/01/2024	Aware Super	Superannuation contributions	5903.27	
DEDUCTION	31/01/2024	Aware Super	Superannuation contributions	113.02	
DD2921.2	31/01/2024	HOST PLUS	Superannuation contributions		1,391.71
SUPER	31/01/2024	HOST PLUS	Superannuation contributions	1241.71	
DEDUCTION	31/01/2024	HOST PLUS	Superannuation contributions	150.00	
DD2921.3	31/01/2024	MLC Superannuation	Superannuation contributions		342.14
SUPER	31/01/2024	MLC Superannuation	Superannuation contributions	342.14	
DD2921.4	31/01/2024	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions		513.49
SUPER	31/01/2024	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions	513.49	
DD2921.5	31/01/2024	CBUS SUPERANNUATION	Superannuation contributions		693.88
SUPER	31/01/2024	CBUS SUPERANNUATION	Superannuation contributions	693.88	
DD2921.6	31/01/2024	Slate Super	Superannuation contributions		24.73
SUPER	31/01/2024	Slate Super	Superannuation contributions	24.73	
DD2922.1	12/02/2024	Telstra Limited	Telstra landline account January 2024		907.03
K935285321-6	27/01/2024	Telstra Limited	Telstra landline account January 2024	907.03	
DD2922.2	17/02/2024	Telstra Limited	Telstra mobile account January 2024		518.01
9900000048462	18/01/2024	Telstra Limited	Telstra mobile account January 2024	518.01	
DD2927.1	01/02/2024	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges January 2024		469.00
3757631	15/01/2024	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges January 2024	469.00	
DD2927.2	01/02/2024	WESTPAC BANK	Westpac bank fees		69.07
MF010224	01/02/2024	WESTPAC BANK	Westpac Merchant fee for January 2024	1.47	
AF010224	01/02/2024	WESTPAC BANK	Activity fee for January 2024	61.60	
TF010224	01/02/2024	WESTPAC BANK	Transaction fee for January 2024	6.00	
DD2930.1	05/02/2024	COMMONWEALTH BANK OF AUSTRALIA	CBA Eftpos merchant fee January 2024		18.66
MF050224	05/02/2024	COMMONWEALTH BANK OF AUSTRALIA	CBA Eftpos merchant fee January 2024	18.66	
PAY	14/02/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	36,801.07	36,801.07
DD2935.1	14/02/2024	Aware Super	Superannuation contributions		2,067.27
SUPER	14/02/2024	Aware Super	Superannuation contributions	1,954.25	
DEDUCTION	14/02/2024	Aware Super	Superannuation contributions	113.02	
DD2935.2	14/02/2024	HOST PLUS	Superannuation contributions		1,416.49

SUPER	14/02/2024	HOST PLUS	Superannuation contributions	1,266.49	
DEDUCTION	14/02/2024	HOST PLUS	Superannuation contributions	150.00	
DD2935.3	14/02/2024	MLC Superannuation	Superannuation contributions		342.14
SUPER	14/02/2024	MLC Superannuation	Superannuation contributions	342.14	
DD2935.4	14/02/2024	CBUS SUPERANNUATION	Superannuation contributions		693.88
SUPER	14/02/2024	CBUS SUPERANNUATION	Superannuation contributions	693.88	
PAY	28/02/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	29,171.98	29,171.98
DD2945.1	28/02/2024	Aware Super	Superannuation contributions		2,253.23
SUPER	28/02/2024	Aware Super	Superannuation contributions	2,140.21	
DEDUCTION	28/02/2024	Aware Super	Superannuation contributions	113.02	
DD2945.2	28/02/2024	HOST PLUS	Superannuation contributions		1,467.08
SUPER	28/02/2024	HOST PLUS	Superannuation contributions	1,317.08	
DEDUCTION	28/02/2024	HOST PLUS	Superannuation contributions	150.00	
DD2945.3	28/02/2024	MLC Superannuation	Superannuation contributions		342.14
SUPER	28/02/2024	MLC Superannuation	Superannuation contributions	342.14	
DD2945.4	28/02/2024	CBUS SUPERANNUATION	Superannuation contributions		693.88
SUPER	28/02/2024	CBUS SUPERANNUATION	Superannuation contributions	693.88	
DD2950.1	26/02/2024	Navman Wireless Australia Pty Ltd	Monthly satellite tracker fees and SatComm service fees 05/01/2024-04/02/2024		385.77
92974879	05/01/2024	Navman Wireless Australia Pty Ltd	Monthly satellite tracker fees and SatComm service fees 05/01/2024-04/02/2024	385.77	
DD2950.3	21/02/2024	WESTPAC BANK	Westpac - overdrawn fee		15.00
OF210224	21/02/2024	WESTPAC BANK	Westpac - overdrawn fee	15.00	
DD2950.4	29/02/2024	WESTPAC BANK	Westpac - interest on overdrawn account		1.21
INT290224	29/02/2024	WESTPAC BANK	Westpac - interest on overdrawn account	1.21	
DD2951.1	12/02/2024	FAC Westpac Credit Card	Westpac credit card monthly direct debit		622.00
FAC120224-1	30/12/2023	FAC Westpac Credit Card	Starlink - CEO residence internet 22/12/2023 - 21/02/2024	139.00	
FAC120224-2	05/01/2024	FAC Westpac Credit Card	Crime check Australia INV-425368 - S&R Officer	99.00	
FAC120224-3	25/01/2024	FAC Westpac Credit Card	Starlink - Shire office internet 17/01/2024 - 16/02/2024	374.00	
FAC120224-4	28/01/2024	FAC Westpac Credit Card	Westpac - Credit card fee	10.00	
DD2951.2	12/02/2024	Westpac Credit Card CEO	Westpac credit card monthly direct debit		3,648.42
CEO120224-2	03/01/2024	Westpac Credit Card CEO	Qantas Booking Ref# 68EI9A - Flight for BMO Alice Springs to Adelaide 13/01/2024	333.27	
CEO120224-3	03/01/2024	Westpac Credit Card CEO	Qantas Booking Ref# 68F5PL - Return flights for OM Adelaide - Perth 14/01/2024, Perth to Adelaide 29/01/2024	703.94	
CEO120224-4	15/01/2024	Westpac Credit Card CEO	Qantas Booking Ref# 68F5PL - Fee for booking change - Return flights for OM Adelaide to Perth 14/01/2024, Perth to Adelaide 27/01/2024	99.00	
CEO120224-5	17/01/2024	Westpac Credit Card CEO	Qantas Booking Ref# 6KP6MQ - Flights for BMO Adelaide to Alice Springs 22/01/2024, Kalgoorlie to Perth 09/02/2024, Perth to Adelaide 10/02/2024	1,406.11	
CEO120224-6	19/01/2024	Westpac Credit Card CEO	Qantas Booking Ref# 6V49E5 - Flight for OM Alice Springs to Adelaide 19/01/2024	685.29	
CEO120224-7	28/01/2024	Westpac Credit Card CEO	Westpac - Credit card fee	10.00	
CEO120224-8	29/12/2023	Westpac Credit Card CEO	Refunds - Fraud CMS		11.43
CEO120224-1	03/01/2024	Westpac Credit Card CEO	Skippers Inv 90152 - Flight for OM Perth to Laverton 15/01/2024	422.24	
DD2951.3	12/02/2024	Westpac Credit Card OC	Westpac credit card monthly direct debit		299.12
OC120224-1	14/01/2024	Westpac Credit Card OC	Taxicabs - Taxi for OM 14/01/2024 Mt Barker to Adelaide airport - Trip to Warburton	135.00	
OC120224-2	14/01/2024	Westpac Credit Card OC	Cabcharge - Taxi for OM 14/01/2024 Perth airport to Ingot Hotel - Trip to Warburton	24.99	
OC120224-3	19/01/2024	Westpac Credit Card OC	Livecabs - Taxi for OM 19/01/2024 Adelaide airport to Mt Barker - Returning from Warburton	129.13	
OC120224-4	28/01/2024	Westpac Credit Card OC	Westpac - Credit card fee	10.00	
TOTALS				1,176,516.06	1,176,516.06

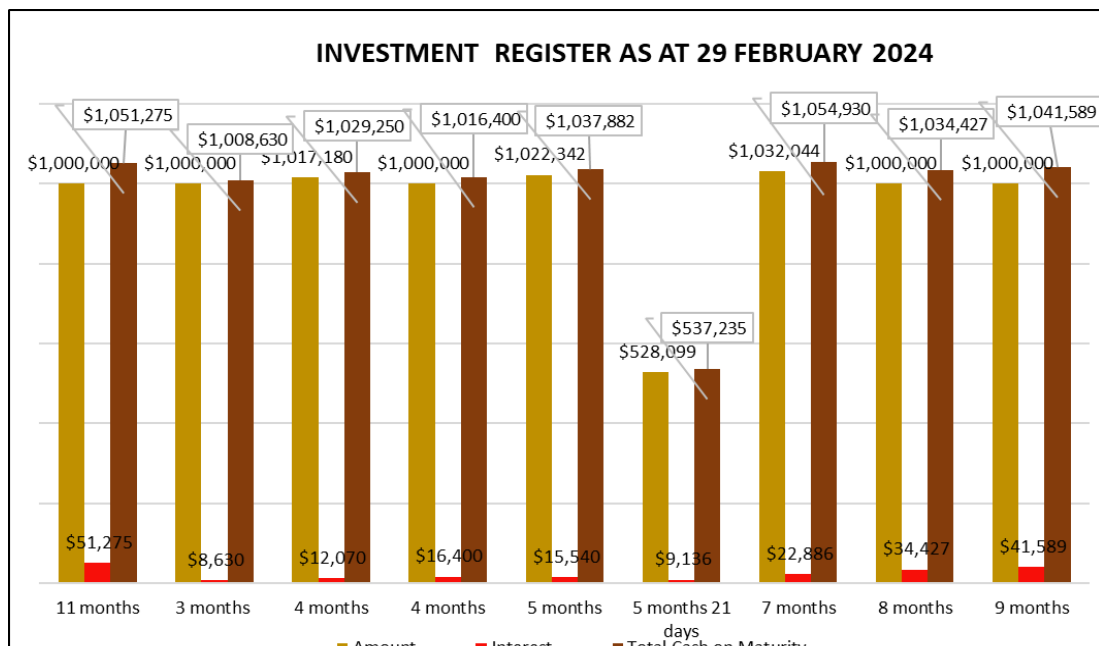
SHIRE OF NGAANYATJARRAKU

CASH POSITION AS AT 29 FEBRUARY 2024

INVESTMENTS									
Amount	AC	Type	Term	Credit Rating S&P	Institution	Interest Rate	Maturity Date	Interest	Total Cash on Maturity
\$ 1,000,000.00	032108-409621	Reserve	11 months	AA-	Westpac Bank	5.57%	21-Jun-24	\$ 51,274.52	\$ 1,051,274.52
\$ 1,000,000.00	032108-409656	Reserve	9 months	AA-	Westpac Bank	5.52%	21-Apr-24	\$41,589.04	\$ 1,041,589.04
\$ 1,032,043.84	032108-409672	Reserve	7 months	AA-	Westpac Bank	3.80%	21-Sep-24	\$ 22,885.93	\$ 1,054,929.77
\$ 1,022,342.19	032108-409680	Reserve	5 months	AA-	Westpac Bank	3.65%	21-Jul-24	\$ 15,539.60	\$ 1,037,881.79
\$ 1,017,180.27	032108-442173	Reserve	4 months	AA-	Westpac Bank	3.55%	07-Apr-24	\$ 12,069.61	\$ 1,029,249.88
\$ 1,000,000.00	032108-442181	Reserve	3 months	AA-	Westpac Bank	3.50%	07-May-24	\$ 8,630.14	\$ 1,008,630.14
\$ 528,098.80	035102-810004	Mixed	5 months 21 days	AA-	Westpac Bank	3.65%	09-Jun-24	\$ 9,136.11	\$ 537,234.91
\$ 1,000,000.00	CBA	Reserve	4 months	AA-	Commonwealth Bank	4.92%	24-May-24	\$ 16,400.00	\$ 1,016,400.00
\$ 1,000,000.00	CBA	Reserve	8 months	AA-	Commonwealth Bank	5.15%	27-Mar-24	\$ 34,427.40	\$ 1,034,427.40
\$ 8,599,665.10								\$ 211,952.35	\$ 8,811,617.45

CASH AT BANK		
Account Name	Amount	Interest
WESTPAC BUSINESS ONE ACCOUNT	\$317,659.74	0% interest
WESTPAC BUSINESS PREMIUM CASH RESERVE ACCOUNT	\$828,654.70	2.95 % interest
WESTPAC 31 DAY NOTICE ACCOUNT	\$598,752.70	4.6% - funds on hold and 2.35% on notice
Total Cash at Bank	\$ 1,745,067.14	

TOTAL CASH & INVESTMENTS	\$ 10,344,732.24
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SHIRE OF NGAANYATJARRAKU**MONTHLY FINANCIAL REPORT**

**(Containing the required statement of financial activity and statement of financial position)
For the period ended 29 February 2024**

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 29 FEBRUARY 2024

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
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	854,238	2,024,126	1,169,888	136.95%	▲
Fees and charges	585,518	441,978	598,893	156,915	35.50%	▲
Interest revenue	370,250	93,488	210,884	117,396	125.57%	▲
Other revenue	12,770	8,660	95,030	86,370	997.34%	▲
Profit on asset disposals	42,373	0	0	0	0.00%	
	2,685,894	1,868,209	3,385,001	1,516,792	81.19%	
Expenditure from operating activities						
Employee costs	(2,670,650)	(1,890,128)	(1,476,045)	414,083	21.91%	▲
Materials and contracts	(2,314,309)	(1,571,165)	(1,610,696)	(39,531)	(2.52%)	▼
Utility charges	(34,100)	(22,506)	(19,780)	2,726	12.11%	▲
Depreciation	(2,183,055)	(1,455,368)	0	1,455,368	100.00%	▲
Insurance	(141,605)	(141,604)	(98,448)	43,156	30.48%	▲
Other expenditure	(118,572)	(83,130)	(42,067)	41,063	49.40%	▲
	(7,462,291)	(5,163,901)	(3,247,036)	1,916,865	37.12%	
Non-cash amounts excluded from operating activities	2(b) 2,140,682	1,455,368	0	(1,455,368)	(100.00%)	▼
Amount attributable to operating activities	(2,635,715)	(1,840,324)	137,965	1,978,289	107.50%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,585,181	2,112,696	1,347,166	(765,530)	(36.23%)	▼
Proceeds from disposal of assets	125,000	0	0	0	0.00%	
	3,710,181	2,112,696	1,347,166	(765,530)	(36.23%)	
Outflows from investing activities						
Payments for property, plant and equipment	(340,000)	(226,656)	(103,193)	123,463	54.47%	▲
Payments for construction of infrastructure	(6,352,126)	(4,234,736)	(4,685,343)	(450,607)	(10.64%)	▼
	(6,692,126)	(4,461,392)	(4,788,536)	(327,144)	(7.33%)	
Amount attributable to investing activities	(2,981,945)	(2,348,696)	(3,441,370)	(1,092,674)	(46.52%)	
FINANCING ACTIVITIES						
Outflows from financing activities						
Transfer to reserves	(411,335)	0	(120,563)	(120,563)	0.00%	▼
	(411,335)	0	(120,563)	(120,563)	0.00%	
Amount attributable to financing activities	(411,335)	0	(120,563)	(120,563)	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)	(1,840,324)	137,965	1,978,289	107.50%	▲
Amount attributable to investing activities	(2,981,945)	(2,348,696)	(3,441,370)	(1,092,674)	(46.52%)	▼
Amount attributable to financing activities	(411,335)	0	(120,563)	(120,563)	0.00%	▼
Surplus or deficit after imposition of general rates	2(a) 0	1,839,975	2,645,319	805,344	43.77%	▲

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 29 FEBRUARY 2024

	Actual 30 June 2023	Actual as at 29 February 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	14,963,103	10,311,343
Trade and other receivables	48,941	1,706,546
Inventories	25,107	25,107
Other assets	0	5,000
TOTAL CURRENT ASSETS	15,037,151	12,047,996
NON-CURRENT ASSETS		
Other financial assets	40,745	40,745
Property, plant and equipment	12,988,341	13,091,534
Infrastructure	175,873,123	180,558,466
TOTAL NON-CURRENT ASSETS	188,902,209	193,690,745
TOTAL ASSETS	203,939,360	205,738,741
CURRENT LIABILITIES		
Trade and other payables	391,825	810,375
Other liabilities	496,792	392,492
Employee related provisions	288,678	288,678
TOTAL CURRENT LIABILITIES	1,177,295	1,491,545
NON-CURRENT LIABILITIES		
Employee related provisions	647	647
TOTAL NON-CURRENT LIABILITIES	647	647
TOTAL LIABILITIES	1,177,942	1,492,192
NET ASSETS	202,761,418	204,246,549
EQUITY		
Retained surplus	73,691,775	75,056,343
Reserve accounts	8,079,247	8,199,810
Revaluation surplus	120,990,396	120,990,396
TOTAL EQUITY	202,761,418	204,246,549

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 29 FEBRUARY 2024

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 14 March 2024

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

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

	Adopted Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 29 February 2024
Note			
Current assets	\$	\$	\$
Cash and cash equivalents	14,965,648	14,963,103	10,311,343
Trade and other receivables	91,963	48,941	1,706,546
Inventories	46,299	25,107	25,107
Other assets		0	5,000
	15,103,910	15,037,151	12,047,996
Less: current liabilities			
Trade and other payables	(252,816)	(391,825)	(810,375)
Other liabilities	(470,651)	(496,792)	(392,492)
Employee related provisions	(266,618)	(288,678)	(288,678)
Other provisions	(5,583)	0	0
	(995,668)	(1,177,295)	(1,491,545)
Net current assets	14,108,242	13,859,856	10,556,451
Less: Total adjustments to net current assets	2(c) (8,079,247)	(7,790,569)	(7,911,132)
Closing funding surplus / (deficit)	6,028,995	6,069,287	2,645,319

(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 2023	YTD Budget Estimates	YTD Actual
	\$	\$	\$
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	1,455,368	0
Total non-cash amounts excluded from operating activities	2,140,682	1,455,368	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 at 29 February 2024
	\$	\$	\$
Adjustments to net current assets			
Less: Reserve accounts	(8,079,247)	(8,079,247)	(8,199,810)
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)	(7,911,132)

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 29 FEBRUARY 2024

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	1,169,888	136.95%	▲
Financial Assistance Grants received, not included in adopted budget estimates. Higher YTD revenue for roads grants than forecast. MRWA GCR maintenance grant not fully received due to timing.			
Fees and charges	156,915	35.50%	▲
Building services levy liability recognised as revenue in fees and charges. Rental income higher than budgeted. Rental Income - Warburton Community Resource Centre YTD actual is lower than budgeted.			
Interest revenue	117,396	125.57%	▲
Timing of interest receipted higher than YTD budget.			
Other revenue	86,370	997.34%	▲
Proceeds from sale of asset recognised as other income. Screendoor reimbursement for Lot 255. Interim payment received for Lot 98 Warbuton. Timing of income from DFES contribution not yet received.			
Expenditure from operating activities			
Employee costs	414,083	21.91%	▲
YTD Budget apportioned 8/12th of Annual Budget. Less employee costs than forecast in YTD budget estimates. Employee vacancies.			
Materials and contracts	(39,531)	(2.52%)	▼
IT management, valuation expenses, waste consultancy, Patjarr Community access, Outback Highway Development Council, tourism consultancy - YTD actuals are lower than YTD budget. Other housing operations, Irrunytju Road, Tjukurla Community Access, Jameson Wanarn, Wingellina Community Access - YTD actuals are higher than budget. YTD Budget apportioned 8/12th of Annual Budget.			
Utility charges	2,726	12.11%	▲
Office and Shop utilities higher than YTD budget. EYC, staff housing, ovals, café and gallery utilities are lower than YTD budget.			
Depreciation	1,455,368	100.00%	▲
Once the Annual Financial Report for 2023 is finalised the asset depreciation will be processed.			
Insurance	43,156	30.48%	▲
LGIS refund for 22/23 property and vehicle premiums.			
Other expenditure	41,063	49.40%	▲
Yet to disburse building remittance for levies collected. Attendance fees for committee and other meetings not claimed.			
Non-cash amounts excluded from operating activities	(1,455,368)	(100.00%)	▼
Depreciation not processed.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(765,530)	(36.23%)	▼
YTD Budget apportioned 8/12th of Annual Budget. Stimulus funding not yet received. One third of the MRWA GCR funding received.			
Outflows from investing activities			
Payments for property, plant and equipment	123,463	54.47%	▲
YTD Budget apportioned 8/12th of Annual Budget Capital purchases for the computers, sport and recreation items and the N-Com Elettronika FM Radio Transmitter - Warburton and Blackstone not yet occurred.			
Payments for construction of infrastructure	(450,607)	(10.64%)	▼
YTD Budget apportioned 8/12th of Annual Budget Papulankutja Road (Warburton - Blackstone Road) - YTD actual is higher than YTD budget. Great Central Road - no expenditure to date.			
Outflows from financing activities			
Transfer to reserves	(120,563)	0.00%	▼
Timing of interest receipted.			
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	805,344	43.77%	▲
Due to variances described above			

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION

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SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

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	\$1.84 M	\$2.65 M	\$0.81 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$10.31 M	% of total
Unrestricted Cash	\$2.11 M	20.5%
Restricted Cash	\$8.20 M	79.5%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.81 M % Outstanding
Trade Payables	\$0.60 M
0 to 30 Days	99.1%
Over 30 Days	0.9%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables	
	\$1.69 M % Collected
Rates Receivable	\$0.02 M 95.6%
Trade Receivable	\$1.69 M
Over 30 Days	2.1%
Over 90 Days	2.1%

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)	(\$1.84 M)	\$0.14 M	\$1.98 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	\$2.02 M	% Variance
YTD Budget	\$0.85 M	137.0%

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.60 M	% Variance
YTD Budget	\$0.44 M	35.5%

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)	(\$2.35 M)	(\$3.44 M)	(\$1.09 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	\$4.69 M	% Spent
Adopted Budget	\$6.35 M	(26.2%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$1.35 M	% Received
Adopted Budget	\$3.59 M	(62.4%)

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	(\$0.12 M)	(\$0.12 M)

Refer to Statement of Financial Activity

Reserves	
Reserves balance	\$8.20 M
Interest earned	\$0.12 M

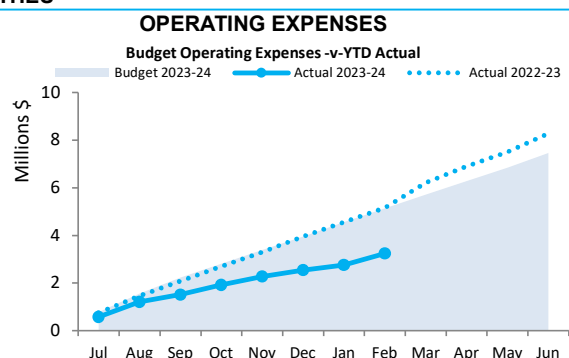
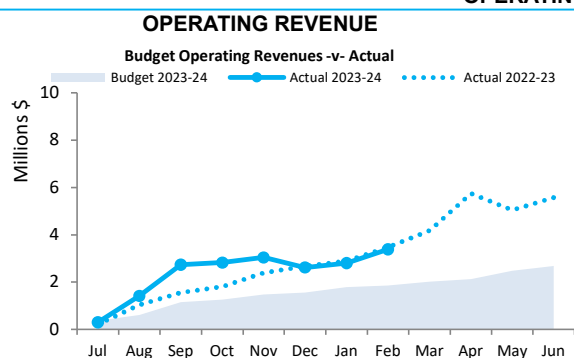
Refer to 4 - Cash Reserves

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

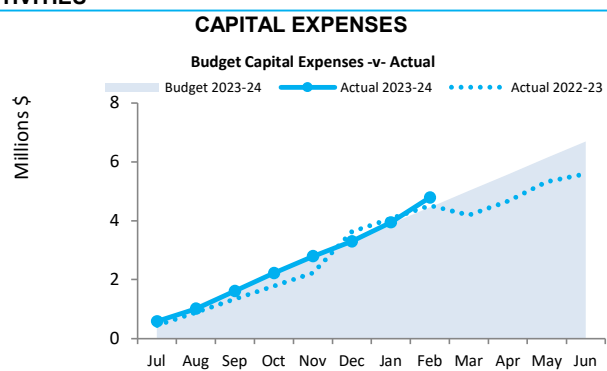
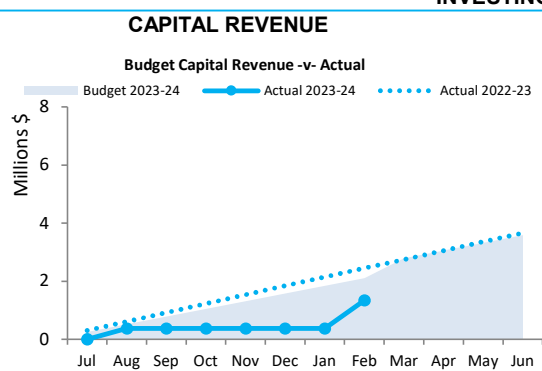
SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

2 KEY INFORMATION - GRAPHICAL

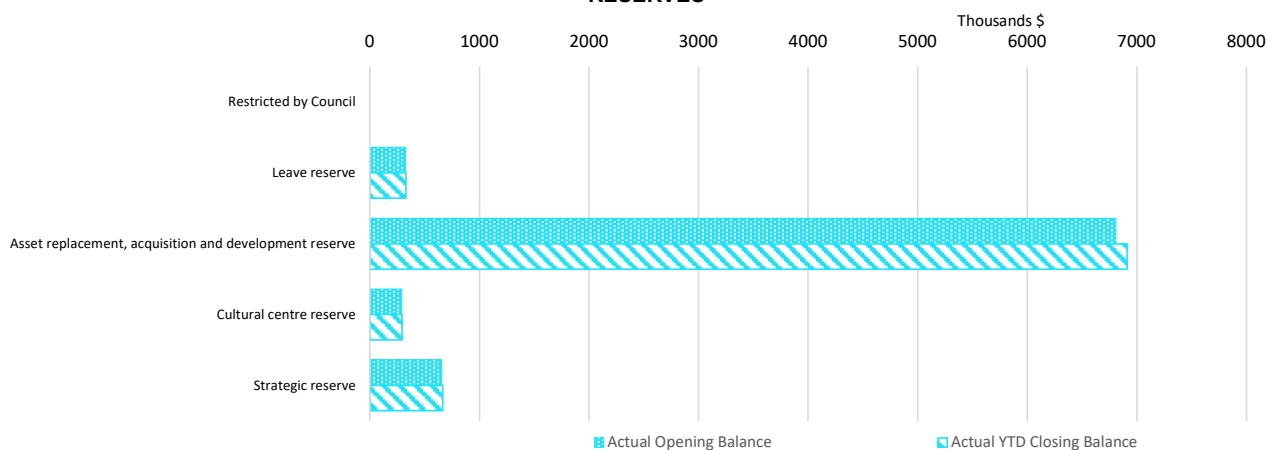
OPERATING ACTIVITIES



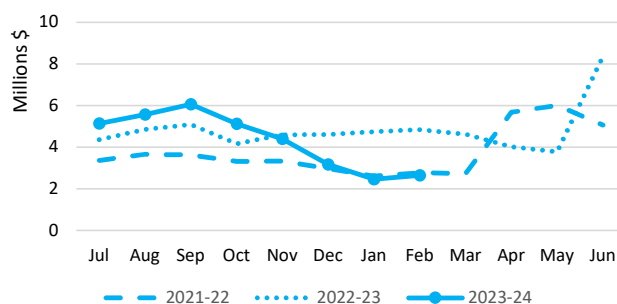
INVESTING ACTIVITIES



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 29 FEBRUARY 2024

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	237,232	46,983	284,215	Westpac	Variable	Nil
Municipal notice account	Cash and cash equivalents	828,655	0	828,655	Westpac	Nil	Nil
Municipal premium business	Cash and cash equivalents	598,753	0	598,753	Westpac	3.15%	Nil
Reserve - Term Deposit 004	Financial assets at amortised cost	446,838	81,261	528,099	Westpac	3.65%	Jun-24
Reserve - Term Deposit 621	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.57%	Jun-24
Reserve - Term Deposit 656	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.52%	Apr-24
Reserve - Term Deposit 672	Financial assets at amortised cost	0	1,032,044	1,032,044	Westpac	5.44%	Sep-24
Reserve - Term Deposit 680	Financial assets at amortised cost	0	1,022,342	1,022,342	Westpac	3.65%	Jul-24
Reserve - Term Deposit 173	Financial assets at amortised cost	0	1,017,180	1,017,180	Westpac	3.55%	Apr-24
Reserve - Term Deposit 181	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	3.50%	May-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	4.92%	May-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	5.07%	Mar-24
Total		2,111,533	8,199,810	10,311,343			
Comprising							
Cash and cash equivalents		1,664,695	46,983	1,711,678			
Financial assets at amortised cost		446,838	8,152,827	8,599,665			
		2,111,533	8,199,810	10,311,343			

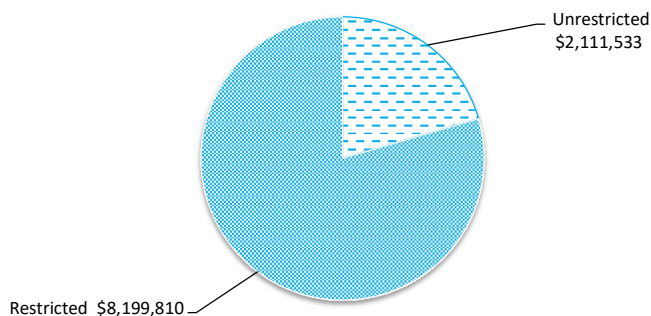
KEY INFORMATION

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 29 FEBRUARY 2024

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave reserve	324,523	9,239	0	333,762	324,523	4,912	0	0	329,435
Asset replacement, acquisition and development reserve	6,808,565	375,161	0	7,183,726	6,808,565	103,053	0	0	6,911,618
Cultural centre reserve	289,480	8,241	0	297,721	289,480	4,382	0	0	293,862
Strategic reserve	656,679	18,694	0	675,373	656,679	8,216	0	0	664,895
	8,079,247	411,335	0	8,490,582	8,079,247	120,563	0	0	8,199,810

5 CAPITAL ACQUISITIONS

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
Capital acquisitions	\$	\$	\$	\$
Furniture & Equipment	15,000	10,000	0	(10,000)
Plant & Equipment	325,000	216,656	103,193	(113,463)
Acquisition of property, plant and equipment	340,000	226,656	103,193	(123,463)
Infrastructure - Roads	6,352,126	4,234,736	4,685,343	450,607
Acquisition of infrastructure	6,352,126	4,234,736	4,685,343	450,607
Total capital acquisitions	6,692,126	4,461,392	4,788,536	327,144
Capital Acquisitions Funded By:				
Capital grants and contributions	3,585,181	2,112,696	1,347,166	(765,530)
Other (disposals & C/Fwd)	125,000	0	0	0
Contribution - operations	2,981,945	2,348,696	3,441,370	1,092,674
Capital funding total	6,692,126	4,461,392	4,788,536	327,144

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.

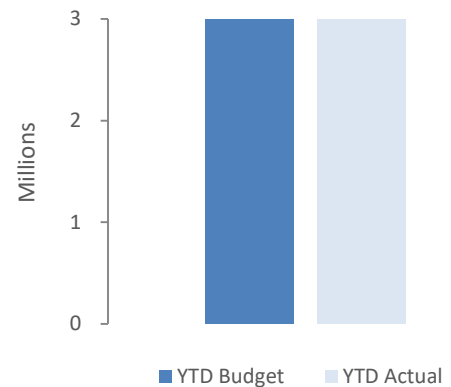
Initial recognition and measurement for assets held at cost

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.

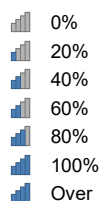
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



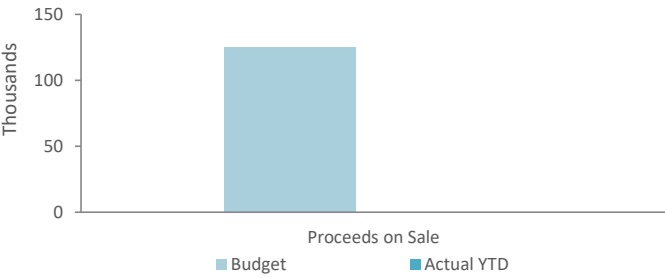
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

		Current Budget	Adopted Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Account Description					
Capital Expenditure					
Furniture & Equipment					
042562	Furniture & Equipment - Computer	15,000	10,000	0	(10,000)
	Furniture & Equipment Total	15,000	10,000	0	(10,000)
Plant & Equipment					
042565	Plant & Equipment	160,000	106,664	103,193	(3,471)
113420	Plant & Equipment - Sport & Rec	95,000	63,328	0	(63,328)
114800	N-Com Elettronika FM Radio Transmitter - Warburton and Blackstone	70,000	46,664	0	(46,664)
	Plant & Equipment Total	325,000	216,656	103,193	(113,463)
Infrastructure - Roads					
121003	Papulankutja Road (Warburton - Blackstone Road)	5,287,874	3,525,240	4,685,343	1,160,102
121400	Great Central Road - Capex	1,064,252	709,496	0	(709,496)
	Infrastructure - Roads Total	6,352,126	4,234,736	4,685,343	450,606
	Grand Total	6,692,126	4,461,392	4,788,536	327,143

6 DISPOSAL OF ASSETS

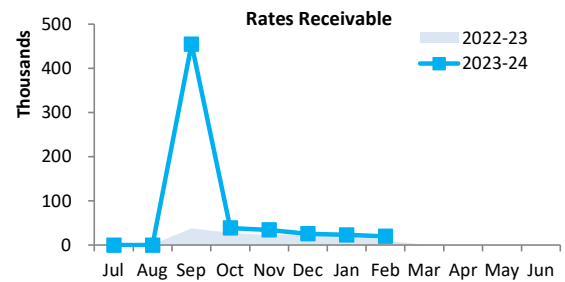
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
	Plant and equipment	82,627	125,000	42,373	0	0	0	0	0
		82,627	125,000	42,373	0	0	0	0	0



7 RECEIVABLES

Rates receivable

	30 June 2023	29 Feb 2024
	\$	\$
Opening arrears previous years	15,588	0
Levied this year	406,777	456,068
Less - collections to date	(422,365)	(436,023)
Net rates collectable	0	20,045
% Collected	100.0%	95.6%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	1,542,911	0	0	33,111	1,576,022
Percentage	0.0%	97.9%	0.0%	0.0%	2.1%	
Balance per trial balance						
Trade receivables						1,576,022
GST receivable						107,775
Receivables for employee related provisions						2,704
Total receivables general outstanding						1,686,501

Amounts shown above include GST (where applicable)

KEY INFORMATION

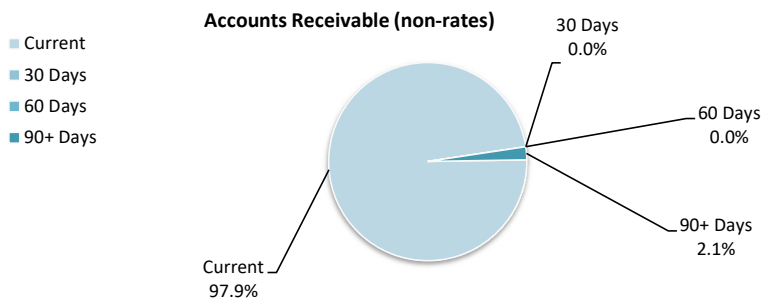
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 29 February 2024
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock on hand	25,107	0	0	25,107
Other assets				
Prepayments	0	5,000	0	5,000
Total other current assets	25,107	5,000	0	30,107
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

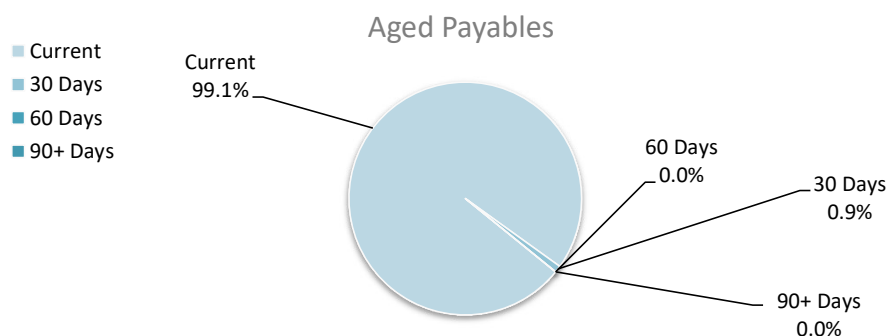
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	594,658	5,585	0	0	600,243
Percentage	0.0%	99.1%	0.9%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						600,243
ATO liabilities						143,324
Payroll creditors						63,981
Prepaid Rates						2,827
Total payables general outstanding						810,375
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 29 February 2024 \$
Other current liabilities						
Other liabilities						
Contract liabilities		496,792	0	1,299,001	(1,403,301)	392,492
Total other liabilities		496,792	0	1,299,001	(1,403,301)	392,492
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	1,299,001	(1,403,301)	681,170
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 29 Feb 2024	Current Liability 29 Feb 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
General Grants (Untied)	0	0	0	0	0	0	0	121,908
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	1,299,001	(1,403,301)	392,492	392,492	387,668	258,440	1,403,300
MRWA Grant - GCR Maintenance	0	0	0	0	0	500,000	333,328	200,000
Fed, Roads Grant (untied)	0	0	0	0	0	0	0	31,448
	496,792	1,299,001	(1,403,301)	392,492	392,492	1,205,138	854,238	2,019,126
Contributions								
Contributions	0	0	0	0	0	0	0	5,000
	0	0	0	0	0	0	0	5,000
TOTALS	496,792	1,299,001	(1,403,301)	392,492	392,492	1,205,138	854,238	2,024,126

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	29 Feb 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grants - MRWA GCR income for CapEx	0	0	0	0	0	1,000,000	666,664	400,000
Grants - Stimulus Funding	0	0	0	0	0	452,936	301,952	0
Grant - Special Projects	0	0	0	0	0	1,716,126	1,144,080	947,166
Grant-Roads to Recovery	0	0	0	0	0	416,119	0	0
	0	0	0	0	0	3,585,181	2,112,696	1,347,166